



# U.S. Department of Labor

## Employment Standards Administration



Office of Labor-Management Standards

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January 31, 2003 [DOL Home](#) > [ESA](#) > [OLMS](#) > [CA](#) > [LMRDA](#) > Reports Required

## Reports Required Under the LMRDA and the CSRA

### Contents

#### [General Reporting Requirements](#)

#### [Enforcement](#)

#### [Union Reports](#)

- [Information Reports](#)
  - Form LM-1
- [Annual Financial Reports](#)
  - Form LM-2
  - Form LM-3
  - Form LM-4
  - Simplified Annual Reports
- [Terminal Labor Organization Reports](#)
- [Trusteeship Reports](#)
  - Form LM-15
  - Form LM-16
  - Form LM-15A
- [Other Requirements](#)

#### [Other Reports](#)

- [Labor Organization Officer and Employee Reports](#)
  - Form LM-30
- [Employer Reports](#)
  - Form LM-10
- [Labor Relations Consultant Reports](#)
  - Form LM-20
  - Form LM-21
- [Surety Company Reports](#)
  - Form S-1

#### [OLMS Assistance](#)

#### [Appendix](#)

- Union Reports
- Union Trusteeship Reports

- Other Reports
- 

## Reports Required

This pamphlet provides general information about the reports that the Labor-Management Reporting and Disclosure Act of 1959, as amended (LMRDA), and the Civil Service Reform Act of 1978 (CSRA) require to be filed with the U.S. Department of Labor by labor unions, union officers and employees, employers, labor relations consultants, and surety companies.

The LMRDA applies to labor organizations which represent private sector employees and U.S. Postal Service employees while the CSRA applies to labor organizations which represent employees in most agencies of the executive branch of the Federal Government. The regulations implementing the standards of conduct provisions of the CSRA incorporate many LMRDA provisions, including those related to labor organization reporting requirements. (Federal sector labor organizations subject to the Foreign Service Act or the Congressional Accountability Act are also required to file the union reports described in this pamphlet.)

All reports must be filed with the U.S. Department of Labor, Employment Standards Administration, Office of Labor-Management Standards (OLMS). Each reporting form prescribed by OLMS and the type of information to be reported are discussed in this pamphlet. The appendix at the back of this pamphlet lists the name and number of each form, the persons who are required to sign and file it, and its due date.

This pamphlet is designed to assist those subject to the reporting requirements of the LMRDA or the CSRA. It presents general information about the provisions of the laws and should not be construed as an official interpretation of their provisions. Detailed instructions concerning completion of the forms and information to be reported are included with the reporting forms.

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## General Reporting Requirements

The Labor-Management Reporting and Disclosure Act of 1959, as amended (LMRDA), and the Civil Service Reform Act of 1978 (CSRA) require certain reports to be filed with the U.S. Department of Labor.

### Who Must Report

The reporting requirements apply to:

- labor organizations, except state or local central bodies and unions representing public employees whose employer is any state or political subdivision of a state, such as a county or municipality
- officers and employees of such unions
- employers
- labor relations consultants
- surety companies

## **Where to File**

All reports must be filed with the U.S. Department of Labor at the following address:

- U.S. Department of Labor  
Employment Standards Administration  
Office of Labor-Management Standards  
200 Constitution Avenue, NW  
Washington, DC 20210

## **Public Disclosure**

All reports are public information, and the Secretary of Labor may publish any information or data obtained from reports filed under the reporting provisions of the LMRDA or CSRA.

Any person may examine these reports or may purchase copies for 15 cents per page. All reports filed with the Office of Labor-Management Standards (OLMS) are available at its national office at the above address in Washington, DC. Each OLMS district office has duplicate reports for all reporting organizations and individuals within its geographic jurisdiction. See the end of this document for a list of OLMS field offices.

Individuals may also examine reports free of charge or purchase copies via the OLMS Internet Public Disclosure Room at: <http://www.union-reports.dol.gov>

Anyone with a computer and internet connection can view and print copies of actual union annual financial reports for year 2000 and later in pdf format. Individuals can also conduct searches of union records and generate reports based on user-selected search criteria.

Users may also purchase copies of union information reports, union annual financial reports, and union constitutions/bylaws from the Internet Public Disclosure Room for 15 cents per page.

## **Recordkeeping**

Every person who is required to file a report under the LMRDA or the CSRA, either as an individual or as an officer of a union or employer, is responsible for maintaining records which will provide in sufficient detail the information and data necessary to verify the accuracy and completeness of the report. These records must be kept for at least 5 years after the date the report is filed. Any record necessary to verify, explain, or clarify the report must be retained, including, but not limited to, vouchers, worksheets, receipts, and applicable resolutions.

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## **Enforcement**

## **Civil Enforcement**

OLMS has authority to conduct investigations concerning compliance with the reporting requirements of the LMRDA and the CSRA. The Secretary of Labor may file civil actions in Federal courts to restrain violations and ensure compliance with the LMRDA reporting requirements.

Enforcement of the CSRA reporting requirements is through administrative action which involves the filing of a complaint by OLMS, a hearing before a Department of Labor administrative law judge, the judge's report and recommendation, and a decision and order by the Assistant Secretary for Employment Standards.

## **Criminal Penalties**

The following acts are made criminal under the LMRDA:

- Willfully failing to file a report or keep required records;
- Knowingly making a false statement or representation of a material fact or knowingly failing to disclose a material fact in a report or other required document; and
- Willfully making a false entry in, or withholding, concealing, or destroying documents required to be kept.

These acts are punishable by a fine of not more than \$100,000, imprisonment for not more than 1 year, or both.

Filing a false report under the CSRA is a violation of 18 U.S.C. 1001 punishable by a fine of not more than \$250,000, imprisonment for not more than 5 years, or both.

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## **Union Reports**

### **Form LM- 1**

### **Information Reports**

The LMRDA and the CSRA regulations require that every covered union adopt a constitution and bylaws and file two copies with OLMS, along with a Labor Organization Information Report, Form LM-1, providing certain information about the structure, practices, and procedures of the union.

*When Due:* The initial information report, Form LM-1, is due within 90 days after the union first becomes subject to the LMRDA or the CSRA.

*Signatures Required:* Form LM-1 must be signed by the president and secretary or corresponding principal officers of the reporting union.

*Information to Be Reported:* Form LM-1 requires information such as:

- identification of the union
- identification of officers
- rates of dues and fees
- fiscal year ending date

Additionally, labor organizations (except Federal employee labor organizations subject solely to the CSRA) must indicate where in the union's constitution and bylaws certain practices and procedures are described or, if not in the constitution, provide a detailed statement describing the practices and procedures. Among the items to be reported are practices for:

- authorizing disbursement of funds
- selecting officers and other union representatives
- protesting a defect in the election of officers
- disciplining and removing officers
- fining, expelling, and suspending members
- ratifying contract terms
- authorizing strikes

All reporting unions except Federal employee unions subject solely to the CSRA are required to file an amended Form LM-1 to update the information on file with OLMS if there have been any changes in the reported practices and procedures which are not contained in the union's constitution and bylaws. The amended Form LM-1 must be filed with the union's annual financial report (Form LM-2, LM-3, or LM-4, as below) for the reporting period in which the change occurred.

*File Number Assigned:* OLMS assigns a six-digit file number to each union filing a Form LM-1. OLMS acknowledges receipt of each Form LM-1 and informs the union of its file number which must be entered on its annual financial reports and on all correspondence with OLMS.

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## **Annual Financial Reports**

*Forms to Be Used for Reporting:* Unions must file an annual financial report on one of three Labor Organization Annual Reports, Form LM-2, LM-3, or LM-4. The three forms vary in the level of financial details which must be reported. The filing requirements are determined by the total annual receipts of the union:

- *Form LM-2-* This 12-page annual report must be filed by unions with total annual receipts of \$200,000 or more and those in trusteeship.
- *Form LM-3 -*This simplified 4-page annual report may be filed by unions with total annual receipts of less than \$200,000 if not in trusteeship.
- *Form LM-4 -* This abbreviated 2-page annual report may be filed by unions with less than \$10,000 in total annual receipts if not in trusteeship.

*When Due:* The annual financial report is due within 90 days after the end of the union's fiscal year.

*Signatures Required:* Form LM-2, LM-3, or LM-4 must be signed by the president and treasurer or corresponding principal officers of the reporting union.

**Form LM-2**

*Information to Be Reported:* Form LM-2 is the most detailed annual financial report requiring completion of 24 information items, 50 financial items, and 15 supporting schedules. Information to be reported includes:

- whether the union has any subsidiary organizations
- whether the union has a political action committee (PAC)
- whether the union discovered any loss or shortage of funds
- number of members
- rates of dues and fees
- 7 asset categories such as cash and investments
- 4 liability categories such as accounts payable and mortgages payable
- 16 receipt categories such as dues and interest
- 18 disbursement categories such as payments to officers and repayment of loans obtained
- a schedule of payments to officers
- a schedule of payments to employees
- a schedule of office and administrative expense
- a schedule of loans payable

**Form LM-3**

*Information to Be Reported:* Form LM-3 is less detailed, requiring the completion of 23 information and 32 financial items. Information to be reported includes:

- whether the union has any subsidiary organizations
- whether the union has a PAC
- whether the union discovered any loss or shortage of funds
- number of members
- rates of dues and fees
- payments to officers
- 6 asset categories and 4 liability categories
- 6 receipt categories
- 10 disbursement categories

**Form LM-4**

*Information to Be Reported:* Form LM-4 is the least detailed annual financial report, requiring completion of 13 information and 5 financial items. Information to be reported includes:

- whether the union changed its rates of dues and fees
- whether the union discovered any loss or shortage of funds
- number of members
- total value of assets
- total liabilities
- total receipts
- total disbursements
- total amount of payments to officers and employees

**NEW! [ELECTRONIC FORMS](#)**

**Software is now available for completing Forms LM-2, LM-3, and LM-4 electronically.**

## **Simplified Annual Reports**

A local union which has no assets, liabilities, receipts, or disbursements, and which is not in trusteeship, is not required to file an annual report if its parent union files a simplified annual report on its behalf. In order to be eligible for this simplified annual reporting, the local must be governed solely by a uniform constitution and bylaws filed with OLMS by its parent union and its members must be subject to uniform fees and dues applicable to all members of the local unions for which the parent union files simplified reports. The parent union must submit annually to OLMS certain basic information about the local, including the names of all officers, together with a certification signed by the president and treasurer of the parent union.

If a parent body holds funds in the name of a local union and receives and disburses funds on behalf of the local, the local is considered to have receipts and disbursements and is not eligible to have a simplified annual report filed on its behalf by the national organization.

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## **Terminal Labor Organization Reports**

Any union which has gone out of existence by disbanding, merging into another organization, or being merged and consolidated with one or more labor organizations to form a new organization must file a terminal report.

The terminal report must be filed on Form LM-2 if the union filed its last annual report on Form LM-2. It may be filed on Form LM-3 if the union filed its last annual report on Form LM-3, and its total receipts for the part of the fiscal year during which it was in existence were less than \$200,000. It may be filed on Form LM-4 if the union filed its last annual report on Form LM-4, and its total receipts for the part of the fiscal year during which it was in existence were less than \$10,000.

*When Due:* The terminal report should be filed within 30 days after the effective date of the union's termination or loss of reporting identity.

*Signatures Required:* The terminal report, Form LM-2, LM-3, or LM-4, must be signed by the president and treasurer or corresponding principal officers who were serving at the time of termination.

*Information to Be Reported:* This report must contain a detailed statement of the circumstances and effective date of the union's termination or loss of reporting identity. A union which is absorbed into another must report the name, address, and file number of the union into which it has been merged. The terminal report must reflect the union's financial condition at the time of termination or loss of reporting identity, must describe plans for the disposition of the organization's cash and other assets, and must cover the period from the beginning of the fiscal year through the date of termination.

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## **Trusteeship Reports**

"Trusteeship" is defined in the LMRDA as "any receivership, trusteeship, or other method of supervision or control whereby a labor organization suspends the autonomy otherwise available to a subordinate body under its constitution or bylaws."

*Forms to Be Used for Reporting:* Trusteeship reports must be filed using the following forms:

- Form LM-15 - Trusteeship Report
- Form LM-16 - Terminal Trusteeship Report
- Form LM-15A - Report on Selection of Delegates and Officers

*Signatures Required:* All trusteeship reports on Forms LM-15, LM-15A, and LM-16 and the Form LM-2 filed on behalf of a trustee subordinate union must be signed by the president and treasurer or corresponding principal officers of the parent union and by the trustees of the subordinate union.

### **Form LM-15**

*Initial Reports:* Within 30 days after imposing a trusteeship over a subordinate union, the parent union must file an initial Trusteeship Report, Form LM-15, to disclose the reasons for the trusteeship, when it was established, the financial condition of the trustee union at the time the trusteeship was established, and other required information.

*Semiannual Reports:* Within 30 days after the end of each 6-month period for the duration of the trusteeship, the parent union must file a semiannual report, on Form LM-15, explaining its reasons for continuing the trusteeship.

*Annual Financial Reports:* For the duration of the trusteeship, the parent union must file an annual financial report on Form LM-2 on behalf of the trustee subordinate union within 90 days after the end of the trustee union's fiscal year.

If the trustee union made any changes during the reporting year in the practices and procedures listed in the instructions for Item 22 of Form LM-2, the parent union must file an amended Form LM-1 with the Form LM-2.

### **Form LM-16**

*Terminal Reports:* Within 90 days after the termination of the trusteeship, or the loss of identity as a reporting organization by the trustee union, the parent union must file a Terminal Trusteeship Report, Form LM-16, disclosing: the date and method of terminating the trusteeship; the names, titles, and method of selecting the subordinate union's officers; and other required information. A terminal trusteeship financial report on Form LM-2 must also be filed within 90 days after the termination of the trusteeship.

## **Form LM-15A**

*Report on Selection of Delegates and Officers:* Form LM-15A must be filed with an initial, semiannual, or terminal trusteeship report if, during the period covered by the report, there was any:

- convention or other policy-determining body to which the subordinate union sent delegates or would have sent delegates if not in trusteeship; or
- election of officers of the union which imposed the trusteeship over the subordinate union.

The extent of the trusted union's participation or nonparticipation in any such convention or election must be detailed on the Form LM-15A.

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## **Other Requirements**

The LMRDA requires every labor organization to:

- make available to all of its members information contained in all reports which must be filed with OLMS; and
- permit members, for just cause, to examine any books, records, and accounts necessary to verify such reports.

Members must file suit in state or Federal court to enforce these requirements. The CSRA contains similar provisions which are enforced by OLMS.

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## **Other Reports**

### **Form LM-30**

### **Labor Organization Officer and Employee Reports**

*Conditions for Reporting:* Union officers or employees (except employees performing exclusively clerical or custodial services) must file a Labor Organization Officer and Employee Report, Form LM-30, if they or their spouses or minor children:

- Have any of the following interests or dealings related to an employer whose employees their union represents or is actively seeking to represent:
  - hold any securities or other interest in, or have any income or other benefit from, such an employer (except wages or other benefits received as bona fide employees);
  - have a part in any transaction involving securities or other interests in, or loans to or from, such an employer;
  - have any business transaction or arrangement with such an employer (but not including work performed and income and benefits received as bona fide employees, or transactions in the regular course of the employer's business by which goods or services are purchased at prices generally available to employees of the employer); or
  - have any securities or other interest in, or income or other benefit from, any business consisting in substantial part of buying from, selling or leasing to, or otherwise dealing with, such an employer;
- Have received any payment of money or other thing of value from an employer or a person who acts as a labor relations consultant for

an employer, except payments permitted by § 302(c) of the Labor Management Relations Act, 1947 (see LMRDA § 505); or

- Have any securities or other interest in, or income or other benefit from, a business which buys from, or sells or leases to, or otherwise deals with, their union or any trusts in which their union is interested.

*Non-Reportable Activities:* Reports are not required on bona fide investments in securities traded on a registered national securities exchange, in shares of a registered investment company, in securities of a registered public utility holding company, or on any income from such bona fide investments.

*When Due:* Labor organization officers and employees must file Form LM-30 within 90 days after the end of their fiscal year.

*Signatures Required:* Form LM-30 must be signed by the union officer or employee required to file it.

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## **Employer Reports**

### **Form LM-10**

*Conditions for Reporting:* Employers must file annual reports to disclose certain specified financial dealings with their employees, unions, union agents, and labor relations consultants. Employer Report, Form LM-10, must be filed by employers to disclose:

- Payments or other financial arrangements (other than those permitted under § 302(c) of the Labor Management Relations Act, 1947, and payments and loans by banks and similar institutions) which they made to any union, its officers, or its employees;
- Payments to any of their employees for the purpose of causing them to persuade other employees with respect to their bargaining and representation rights, unless the other employees are told about these payments before or at the same time they are made;
- Payments for the purpose of interfering with employees in the exercise of their bargaining and representation rights, or obtaining information on employee or union activities in connection with labor disputes involving their company; and
- Arrangements (and payments made under these arrangements) with a labor relations consultant or any other person for the purpose of persuading employees with respect to their bargaining and representation rights, or for obtaining information concerning employee activities in a labor dispute involving their company.

*Non-Reportable Activities:* Employers need not report:

- Bona fide wages and other benefits for regular services;
- Arrangements or expenditures solely for obtaining information in connection with an administrative, arbitral, or court proceeding;
- Payments permitted by § 302(c) of the Labor Management Relations Act, 1947, which exempts certain payments, such as compensation for an employee's service to an employer, payment of a court award, payment for an article bought at the market price in regular business dealings, deductions from wages for union membership dues made on proper written authorization from employees, and payments to trust funds for an employee's benefit when those funds meet certain detailed standards; or
- The services of a labor relations consultant or any other person with regard to advice which that consultant or person has given to the employer, or with regard to the

consultant representing the employer in a proceeding of the type referred to above, or who agrees to engage in collective bargaining on behalf of the employer.

*When Due:* Employers must file Form LM-10 within 90 days after the end of their fiscal year.

*Signatures Required:* Form LM-10 must be signed by the president and treasurer or corresponding principal officers of the company.

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## **Labor Relations Consultant Reports**

### **Form LM-20**

*Conditions for Reporting:* Every person, including a labor relations consultant, who enters into an arrangement with an employer under which he or she undertakes activities where an object thereof is, directly or indirectly, to:

- persuade employees about exercising their rights to organize and bargain collectively, or
- obtain information about the activities of employees or a union in connection with a labor dispute involving the employer (except information solely for administrative, arbitral, or court proceedings)

must file an Agreement and Activities Report, Form LM-20.

### **Form LM-21**

*Conditions for Reporting:* Every person required to file a Form LM-20 also must file an annual Receipts and Disbursements Report, Form LM-21, if any payments were made or received during the fiscal year as a result of arrangements of the kind requiring the Form LM-20.

*When Due:* Form LM-20 must be filed within 30 days after entering into each reportable agreement or activity. Form LM-21 is due within 90 days after the end of the consultant's fiscal year.

*Signatures Required:* Forms LM-20 and LM-21 must be signed by the president and treasurer or corresponding principal officers of the consultant firm or, if self-employed, by the consultant required to file them.

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### **Form S-1**

## **Surety Company Reports**

**Conditions for Reporting:** Every surety company which issues any bond required by the LMRDA or the Employee Retirement Income Security Act of 1974 (ERISA) must file the Surety Company Annual Report, Form S-1, with OLMS regarding its bond experience under each act.

**When Due:** Form S-1 must be filed within 150 days after the end of a surety company's fiscal year.

**Signatures Required:** Form S-1 must be signed by the president and treasurer or corresponding principal officers of the company.

Forms LM-30, LM-10, LM-20, LM-21, and S-1 are not required under the CSRA.

### OLMS Assistance

Additional information about the Labor-Management Reporting and Disclosure Act or the Civil Service Reform Act may be obtained from [OLMS field offices](#)

### Appendix - Reports Required Under the LMRDA and the CSRA

#### Union Reports

Form Number and Name	Report Required to be Filed by	Signatures Required	When Due
<b>Form LM-1 (initial)</b> Labor Organization Information Report	Each union subject to the LMRDA or CSRA	President and secretary or corresponding principal officers of the reporting union	Within 90 days after the union becomes subject to the LMRDA or CSRA
<b>Form LM-1 (amended)</b> Labor Organization Information Report	Each reporting union (except Federal employee unions) which made changes in practices and procedures listed in Item 18 of Form LM-1 which are not contained in the union's constitution and bylaws	President and treasurer or corresponding principal officers of the reporting union	With union's Form LM-2, LM-3, or LM-4 within 90 days after the end of the union's fiscal year during which the changes were made

<p><b>Form LM-2</b> Labor Organization Annual Report</p>	<p>Each reporting union with total annual receipts of \$200,000 or more and by the parent union for subordinate unions under trusteeship</p>	<p>President and treasurer or corresponding principal officers of the reporting union or, if under trusteeship at time of filing, by the president and treasurer or corresponding principal officers of the parent union, and trustees of the subordinate union</p>	<p>Within 90 days after the end of the union's fiscal year or, if the union loses its reporting identity through dissolution, merger, consolidation, or otherwise, within 30 days after date of termination</p>
<p><b>Form LM-3</b> Labor Organization Annual Report</p>	<p>Each reporting union with total annual receipts of less than \$200,000 may use the simplified Form LM-3 if not in trusteeship</p>	<p>President and treasurer or corresponding principal officers of the reporting union</p>	<p>Within 90 days after the end of the union's fiscal year or, if the union loses its reporting identity through dissolution, merger, consolidation, or otherwise, within 30 days after date of termination</p>
<p><b>LM-4</b> Labor Organization Annual Report</p>	<p>Each reporting union with total annual receipts of less than \$10,000 may use the abbreviated Form LM-4 if not in trusteeship</p>	<p>President and treasurer or corresponding principal officers of the reporting union</p>	<p>Within 90 days after the end of the union's fiscal year or, if the union loses its reporting identity through dissolution, merger, consolidation, or otherwise, within 30 days after date of termination</p>

**Union Trusteeship Reports**

<b>Form Number and Name</b>	<b>Report Required to be Filed by</b>	<b>Signatures Required</b>	<b>When Due</b>
<p><b>Form LM-15 (initial)</b> Trusteeship Report (including Statement of Assets and Liabilities)</p>	<p>Each parent union which imposes a trusteeship over a subordinate union</p>	<p>President and treasurer or corresponding principal officers of the parent union, and trustees of the subordinate union</p>	<p>Within 30 days after imposing the trusteeship</p>
<p><b>Form LM-15 (semiannual)</b> Trusteeship Report (excluding Statement of Assets and Liabilities)</p>	<p>Each parent union which continues a trusteeship over a subordinate union for 6 months or more</p>	<p>President and treasurer or corresponding principal officers of the parent union, and trustees of the subordinate union</p>	<p>Within 30 days after the end of each 6-month period during the trusteeship</p>

<p><b>Form LM-15A</b> Report on Selection of Delegates and Officers</p>	<p>Each parent union which imposes a trusteeship over a subordinate union if during the trusteeship the parent union held any convention or other policy-determining body to which the subordinate union sent delegates or would have sent delegates if not in trusteeship, or the parent union conducted an election of officers</p>	<p>President and treasurer or corresponding principal officers of the parent union, and trustees of the subordinate union</p>	<p>As required, with Form LM-15 within 30 days after the imposition of the trusteeship or end of each 6-month period, or with Form LM-16 within 90 days after the end of the trusteeship or the subordinate union's loss of reporting identity through dissolution, merger, consolidation, or otherwise</p>
<p><b>Form LM-16</b> Terminal Trusteeship Report</p>	<p>Each parent union which ends a trusteeship over a subordinate union or if the union in trusteeship loses its reporting identity</p>	<p>President and treasurer or corresponding principal officers of the parent union, and trustees of the subordinate union</p>	<p>Within 90 days after the end of the trusteeship or the subordinate union's loss of reporting identity through dissolution, merger, consolidation, or otherwise</p>

**Other Reports**

<p><b>Form Number and Name</b></p>	<p><b>Report Required to be Filed by</b></p>	<p><b>Signatures Required</b></p>	<p><b>When Due</b></p>
<p><b>Form LM-10</b> Employer Report</p>	<p>Each employer which engages in certain specified financial dealings with its employees, unions, union officers, or labor relations consultants or which makes expenditures for certain objects relating to employees' or unions' activities</p>	<p>President and treasurer or corresponding principal officers of the reporting employer</p>	<p>Within 90 days after the end of the employer's fiscal year</p>
<p><b>Form LM-20</b> Agreement and Activities Report</p>	<p>Each person who enters into an agreement or arrangement with an employer to persuade employees about exercising their rights to organize and bargain collectively, or to obtain information about employee or union activity in connection with a labor dispute involving the employer</p>	<p>President and treasurer or corresponding principal officers of the consultant firm or, if self-employed, the individual required to file the report</p>	<p>Within 30 days after entering into such agreement or arrangement</p>

<p><b>Form LM-21</b> Receipts and Disbursements Report</p>	<p>Each person who enters into an agreement or arrangement with an employer to persuade employees about exercising their rights to organize and bargain collectively, or to obtain information about employee or union activity in connection with a labor dispute involving the employer</p>	<p>President and treasurer or corresponding principal officers of the consultant firm or, if self-employed, the individual required to file the report</p>	<p>Within 90 days after the end of the consultant's fiscal year</p>
<p><b>Form LM-30</b> Labor Organization Officer and Employee Report</p>	<p>Each union officer (including trustees of subordinate unions under trusteeship) and employee (other than employees performing exclusively clerical or custodial services), if the officer/employee, or the office/employee's spouse, or minor child directly or indirectly had certain economic interests during past fiscal year</p>	<p>Union officers and employees required to file such reports</p>	<p>Within 90 days after the end of the union officer's or employee's fiscal year</p>
<p><b>Form S-1</b> Surety Company Annual Report</p>	<p>Each surety company having a bond in force insuring a welfare or pension plan covered by ERISA, or insuring any union or trust in which a union covered by the LMRDA is interested</p>	<p>President and treasurer or corresponding principal officers of the surety company</p>	<p>Within 150 days after the end of the surety company's fiscal year</p>

 [Back to Top](#)

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