Revised 12/11/2023

Treasurer's Checklist

Updated for 2024

A month-by-month guide to Treasurer tasks.

2024 is a Convention Year

Review Article 7 and Article 21B, Sections 5 and 6 of the SMART Constitution for information about General Convention and TD Convention delegates.

To ensure that your Local is adequately represented, it is important that you stay on top of the following:

- ☐ Enter election reports for both regular and special elections.
- ☐ Submit the monthly eBill on time. Pay close attention to those in e-49 status.
- ☐ Ensure that the delegate(s) dues are current and negative variances are caught up.
- ☐ Get any outstanding reports caught up, including WinStabs uploads.
- ☐ File all end-of-year 2023 reports on time. Getting them filed early is even better!
- ☐ Adequately budget Local fund dollars for costs associated with sending the delegate that the International or TD does not cover.
- ☐ If applicable, budget Local fund dollars for costs of sending additional delegates to the convention. At a minimum, travel costs and living expenses must be covered.
- ☐ Pay attention to both paper-based and electronic correspondence from SMART for essential information on the convention. Communications will begin around March 2024.
- ☐ If the Secretary position is separate from the Treasurer position, ensure the Secretary knows their responsibilities around credentialing the delegate(s).

Where to Find Additional Help:

Additional guidance and resources for most items listed in this guide are available on The Local Toolbox page of the SMART TD Website here:
https://www.smart-union.org/resources/transportation-local-toolbox/

Contact the Local Support Help Desk at:
216-227-5444 or fshelpdesk@group.smart-union.org
Schedule an appointment with the helpdesk online here:
http://bit.ly/smarthelpdeskappt
Or
Contact the after hours Help Desk at:
216-227-5280
Available Tuesday,Wednesday,Thursday, and Sunday 6pm to 10pm (CST).

Questions about working the eBill?
Contact the Membership Reps listed in the TD Office Contacts Section of your home page in TD Connect.

Questions about getting reports submitted to the SMART TD Office?
Contact the Local Support Department Assistant, Amber Hamrick at 216-227-5281 or localreports@group.smart-union.org

Send signed and dated copies of all reports to the SMART TD office for the Local file.
OE-1a reports can be emailed to oe1a@group.smart-union.org

All other reports can be emailed to localreports@group.smart-union.org

Locals are encouraged to e-file tax returns.

Locals can E-file Quarterly/Annual returns for 941, 941x, 940, 944, 990, 990EZ & 8868 forms online using the E-file process. (Ct-1 returns cannot be e-filed yet.) Locals must use an IRS-approved E-file provider such as:

- Tax Bandits https://www.taxbandits.com/
- Express E-File https://www.expressefile.com/

The Local Treasurer must setup the account for the local, and the login information should be passed from Treasurer to Treasurer so that past forms can be accessed for the required retention period. Locals who E-file must submit the acceptance letter with the E-filed form to SMART TD via localreports@group.smart-union.org

The cost for filing Forms starts at $3.99, depending on the E-file provider, which is comparable to the cost of certified mail.

Report Due Dates

Due Dates are the LAST acceptable date to submit. There is no penalty for submitting early if the data is available!

You must use the full legal name for the Local on IRS returns. Do not abbreviate. The whole name will not fit, but you must enter in all that will fit. Also, use all CAPS, when filling out government forms.

(International Association of Sheet Metal, Air, Rail and Transportation Workers Local ####-TD)

☐ **Form 941 – Quarterly Federal Tax Return** (See pg. 30)
- 1st Quarter 941 due by April 30
- 2nd Quarter 941 due by July 31
- 3rd Quarter 941 due by October 31
- 4th Quarter 941 due by January 31

☐ **OE-1a Form – Quarterly Report of Railroad Retirement Taxes** (Railroad Locals Only) (See pg. 34)
- 1st Quarter due by April 30
- 2nd Quarter due by July 31
- 3rd Quarter due by October 31
- 4th Quarter due by January 31

☐ **W-2's and W-3 for Previous Year** – **Local's Employees Wage & Tax Withheld Reports** (See pg. 34)
- Due by January 31st

☐ **Form 944 – Employer's Annual Federal Tax Return** – file **ONLY** if you have been notified in writing by the IRS that your Local is a form 944 filer *instead of a form 941 filer*. (See pg. 30)
- Due by January 31st
- You can become a 944 filer by applying with the IRS between Jan. 1 and Apr 1.

☐ **940 FUTA Form – (FICA Payers Only)** (See pg. 30)
- Due by January 31st

☐ **SMART TD Treasurer's Annual Report (TAR)** (See pg. 33)
- Use WinStabs to generate in January for Trustee Audit (Manual forms not accepted.)
- Audited TAR due to TD Office by March 31st

☐ **CT-1 Annual Report – Employer's Annual Railroad Retirement Tax Return** (See pg. 30)
- Due by February 28th

☐ **LM Report – Labor Organization Annual Report** (See pg. 31)
1. **Due by March 30, 2024. (It's a leap year, so it's due a day early.)**

☐ **Form 990*, Form 990EZ* or Form 990N – Report of Organizations Exempt from Income Tax** (See pg. 31)
- Due by May 15th
- 990 and 990EZ must be filed electronically https://efile.form990.org/ (fee to file)
- 990n must be filed on the IRS website (free to file)

Avoid forgetting about these year-end report deadlines by completing them all once you've closed out the year in January.

Send signed and dated copies of all reports to the SMART TD office for the Local file.

OE-1a reports can be emailed to oe1a@group.smart-union.org

All other reports can be emailed to localreports@group.smart-union.org

See the end of this guide for more detailed information on all reports.

WinStabs Backup Data File Upload

WinStabs data <u>must be</u> uploaded to TD Connect at the end of each quarter by April 30, July 31, October 31, & January 31.

Part 1 – Using WinStabs

1. Open WinStabs
2. Under tools, click on “Export to TD Connect.” A new window will pop up after you click “Export to TD Connect.”
3. Follow the prompts as follows

    Step 1. Click “Create”

    Step 2. Click “Compress”

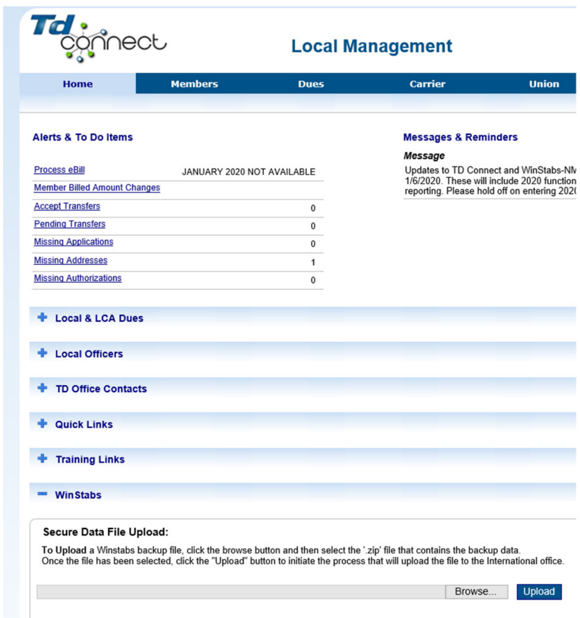
    Step 3. Click “Copy to Clipboard”

    Step 4. Click “Open TD Connect”

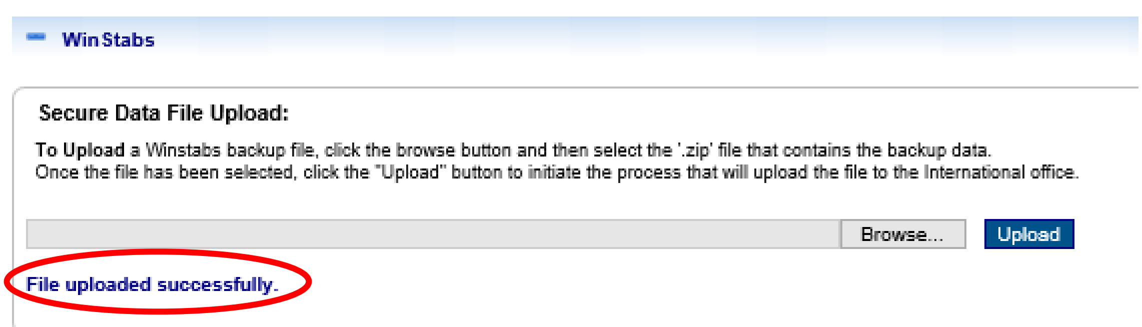
For a how-to video on uploading your data, visit the Training Links section of your TD Connect Home page.

Part 2 – Using TD Connect

1. Click on the plus sign by the WinStabs section on TD Connect. Then click on “Browse.”



2. Another box will open. Place your cursor in the file name box and hit Ctrl+V on your keyboard to copy the file name into the box. Then click “Open.”
3. Click Upload”. Once you click upload you should see a message that says, “file uploaded successfully.”



January Checklist

Wrapping up the last year:

Do this as early in January as possible so that the Board of Trustees has ample time to audit before the deadline.

- ☐ If not already done, Pull the EFTPS (Electronic Federal Tax Payment System) history for the prior year.
    1. If EFTPS is not used by your Local – you must provide a written explanation on the explanations page of the TAR. Registering for a free account is in your best interest to avoid penalties and lost tax payments.
- ☐ Pull the End-of-Year Reports from TD Connect.
- ☐ Check for updates to WinStabs. Download the newest version of WinStabs if you do not have the current version. Export and import the data from the previous version into the current version. Then:
    1. Reconcile bank statement(s) through December. Balance to the penny before stopping. Correct any errors before continuing.
        - ▪ If there are any Outstanding Checks from before October 1, then they must be researched.
    2. Verify that all certified eBills have been entered and all LCA deposits are correct.
    3. Check that all officers have been paid from the correct fund.
    4. Update the asset, meeting date, and task list information.
    5. Use numbers from the **End-of-Year Variance Report** from TD Connect and December bank statement(s) to begin the Treasurer's Annual Report (TAR).
    6. Save/Print the End of Year Record Reports.
    7. Generate the TAR.
- ☐ Review the TAR for completeness and accuracy before submitting it to the Board of Trustees for Audit.
    1. Review member records for accuracy.
    2. If any errors are discovered, correct them and re-generate the TAR.
    3. Complete the Treasurer's Checklist and Explanations page of the TAR (Treasurers that prefer to type their explanations can use the fillable explanations form available on the Local Toolbox page.
- ☐ Give the TAR to the Local President to complete and sign the Presidential Oversight page.
- ☐ Provide two copies of the TAR to the Board of Trustees along with all necessary records to audit the report.
    1. Trustees should use the Trustee Audit Guide to perform the review.
    2. If the Trustees discover any errors, make corrections and re-generate the TAR.
    3. The audited/signed TAR is due to SMART TD by **March 31st.**
- ☐ Work with the Trustees to request member variance write-offs for inactive members. (Request form available on https://www.smart-union.org/resources/transportation-local-toolbox/ under TD Connect & eBill Resources.)
- ☐ Provide the end-of-year Dues Receipt to each member who was active at any time during the last year.
- ☐ File W-2s and W-3s for Previous Year – Local's Employees Wage & Tax Withheld Reports.
    - **Due by January 31st.**
    - Use WinStabs worksheets to file online at http://ssa.gov/bso/bsowelcome.htm (Free to file) or file with TaxBandits at www.taxbandits.com (Fee to file).
    - Do not file WinStabs worksheets.
    - Send full copies W-2s and W-3s (not confirmation pages) to SMART TD for filing and safekeeping.
- ☐ Pay any outstanding tax liabilities.
    - ☐ Deposit (pay) CT-1 Taxes Monthly (Rail Only).
        - Previous months' taxes are **due by the 15th of current month**.
        - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
    - ☐ Deposit (pay) 941 Taxes Monthly.
        - Previous months' taxes are **due by the 15th of current month**.
        - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
    - ☐ Deposit (pay) 940 Taxes Quarterly (FICA Locals Only) – if not completed in December.
        - Any outstanding taxes are **due by January 31st.**
        - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
- ☐ File any outstanding tax returns/forms.

- ☐ Form 941 – Quarterly Federal Tax Return.
  - 4th Quarter (previous year) **due by January 31st**.
  - Print & save a copy of WinStabs worksheets but do not send to IRS or SMART TD.
  - Use proper paper form from the IRS website or use a service like TaxBandits to complete and submit electronically.
  - File the signed original with IRS. Send a signed and dated copy to SMART TD for safekeeping. Keep a signed copy for Local records.
  - Do not file Form 941 if you have been notified by IRS that you are a 944 Annual Report Filer.
- ☐ OE-1a Form – Quarterly Report of Railroad Retirement Taxes (Railroad Locals Only).
  - 4th Quarter (previous year) **due by January 31st**
  - Use the report WinStabs generates.
  - Send a copy to SMART TD at oe1a@group.smart-union.org & keep a copy for Local's files.
- ☐ Form 944 – Employer's Annual Federal Tax Return.
  - **Due by January 31st**.
  - File only if you have been notified by the IRS that your Local is a 944 filer.
  - Do not file WinStabs worksheet. Use the proper paper form from the IRS website or use a service like TaxBandits to complete and submit electronically.
  - File the signed original with IRS. Send a signed and dated copy to SMART TD for safekeeping. Keep a signed copy for Local records.
- ☐ 940 FUTA Form – (FICA Payers Only).
  - **Due by January 31st**.
  - Currently, WinStabs does not generate a worksheet for this form. Use the proper paper form from the IRS website or use a service like TaxBandits to complete and submit electronically.
  - File the signed original with IRS. Send a signed and dated copy to SMART TD for safekeeping. Keep a signed copy for Local records.
- ☐ CT-1 Annual Return – Employer's Annual Railroad Retirement Tax Return.
  - **Due by February 28th.**
  - Do not file WinStabs worksheet. Use the proper paper form from the IRS website (e-file not available)
  - File the signed original with IRS. Send a signed and dated copy to SMART TD for safekeeping. Keep a signed copy for Local records.

☐ Complete the LM Report (unless your Local is exempt from filing)

1. **Due by March 30, 2024. (It's a leap year so it's due a day early.)**
2. It is ideal to wait until after the trustees have performed their audit to file.
3. Reports must be filed online on the DOL's Electronic Forms System website.
   - Reports must be electronically signed by both the Local Treasurer and President.
   - Don't forget to click submit after signing or printing your copies!

☐ Complete the IRS form 990, 990-EZ or 990-N

1. **Due by May 15th -** Long forms must be postmarked by May 15th to avoid a $20 per day late fee from the IRS.
2. It is ideal to wait until after the trustees have performed their audit to file if the WinStabs worksheet indicates you must file one of the long forms.
3. File the signed original with IRS. Send a signed and dated copy to SMART TD for safekeeping. Keep a signed copy for Local records. Long forms must be filed electronically https://efile.form990.org/
4. If the WinStabs worksheet indicates that you are to file the 990-N:
   - Form 990-N, Electronic Notice (e-Postcard) is for Locals that are not required to file form 990 or form 990-EZ.
   - The 990-N must be submitted electronically once the IRS makes it available (typically late January or early February).

☐ Upload a copy of your previous year's WinStabs data through TD Connect using the instructions on pg. 4 of this booklet. All Locals are required to upload their backup data file quarterly, including at the end of each year.

☐ Backup the previous year's WinStabs data to a flash drive, external hard drive, or cloud storage.

☐ Use the budget tools on the Local Toolbox web page and in WinStabs to generate and review the budgets for the Local and LCA funds.

☐ **Organize and store required records in the Local's filing system for the previous year in accordance with the SMART document retention policy.**

Start the New Year:

- ☐ In WinStabs:
  1. Set up New Year and update state tax rates.
  2. Create officer records for new officers **(do not delete old officers).**
- ☐ Obtain forms I-9 and W-4 for new officers who will receive compensation.
- ☐ Watch for notices about dues increases. Make payroll deduction adjustments as necessary.
- ☐ In TD Connect, review the **Member Billed Changes Report** around the 1st and 15th of the month and update payroll deductions as needed before the payroll change cutoff date, then acknowledge members on the report.
- ☐ Review the messages and reminders for important information each time you log in to TD Connect.
- ☐ Work the monthly eBill. The eBill is typically released around the 10th of the month. **Monthly Billing is due to SMART TD by the 20th**.
  1) Review and respond to all transfers.
  2) Process the eBill – work through each of the tabs from left to right.
     a) Verify dues rates.
     b) Status Changes- provide dates for each exempt to active and active to exempt. Review Remaining Members to make status changes for others.
     c) Balance Receipts- Provide a reason for those who are out of balance. Adjust billed amounts.
     d) Bill Adjustments- request adjustments to prior months' bills. Review additional dues.
  3) Email or mail all required documentation to Membership Representatives. (i.e., membership application, dues authorization, PAC contribution, Termination of Membership form, etc.) and SUBMIT the eBill.
  4) **Once certified, print the eBill Final Statement. Mail payment, if necessary, to the TD office and Process eBill in WinStabs. This must be done to allocate money to the LCA funds properly.**
- ☐ Print eBill Follow-Up Report. Make payroll deduction changes with the carrier to reflect any billing changes. Update member records and submit missing applications and authorizations.
- ☐ Pull Member Variance Report from TD Connect: Make note of and issue refunds to members and/or collect money from members as necessary.
  - Enter physical checks received from or disbursed to members into the Payment/Refunds section of the member record in TD Connect.
- ☐ Deposit all monies received during the month/ verify direct deposits into your bank account. Enter receipts and deposits into WinStabs.
- ☐ Make any necessary updates to the Local Asset record in WinStabs.
- ☐ Update the Task List in WinStabs.
- ☐ Prepare the Monthly Treasurer Report for Local meeting.
  - Ensure minutes from the last meeting are available
  - Print Activity Report for the previous month from WinStabs.
  - Obtain Members Variance Report from TD Connect.
  - Print Meeting Report from WinStabs.
    - Select Year and Meeting Date.
    - Enter Variance amounts from TD Connect report.
  - Print Exempt (E49)/Status Change report for the last eBill from TD Connect (dues>eBill history>final bill).
  - Print the Task List from WinStabs.
- ☐ Make authorized/approved payments to vendors. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Make authorized/approved salary, lost time & reimbursed expense payments to officers & employees. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Update the Meeting Record in WinStabs.
- ☐ Make sure meeting minutes properly document authorization of bills of allowance and enter meeting minutes into the Local's permanent record. (Get the minutes from the Local Secretary if the position is separate.)
- ☐ **Organize and store all required records in the Local's filing system in accordance with the SMART document retention policy.**
- ☐ **Backup WinStabs** data to a flash drive, external hard drive, or cloud storage **before continuing to February.**

February Checklist

- ☐ Reconcile the January bank statement in WinStabs. Balance to the penny before stopping. Correct any errors before continuing.
- ☐ Watch for notices about dues increases. Make payroll deduction adjustments as necessary.
- ☐ Watch for the Local Bond paperwork in the mail. Be sure to retain the Bond certificate in Local records.
- ☐ In TD Connect, review the **Member Billed Changes Report** around the 1st and 15th of the month and update payroll deductions as needed before the payroll change cutoff date, then acknowledge members on the report.
- ☐ Each time you log in to TD Connect, review the messages and reminders for important information.
- ☐ Pay any outstanding tax liabilities.
  - ☐ Deposit (pay) CT-1 Taxes Monthly (Rail Only).
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 941 Taxes Monthly.
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
- ☐ Work the monthly eBill. The eBill is typically released around the 10th of the month. **Monthly Billing is due to SMART TD by the 20th**.
  1) Review and respond to all transfers.
  2) Process the eBill – work through each of the tabs from left to right.
     a) Verify dues rates.
     b) Status Changes- provide dates for each exempt to active and active to exempt. Review Remaining Members to make status changes for others.
     c) Balance Receipts- Provide a reason for those who are out of balance. Adjust billed amounts.
     d) Bill Adjustments- request adjustments to prior months' bills. Review additional dues.
  3) Email or mail all required documentation to Membership Representatives. (i.e., membership application, dues authorization, PAC contribution, Termination of Membership form, etc.) and SUBMIT the eBill.
  4) **Once certified, print the eBill Final Statement. Mail payment, if necessary, to the TD office and Process eBill in WinStabs. This must be done to allocate money to the LCA funds properly.**
- ☐ Print eBill Follow Up Report. Make payroll deduction changes with the carrier to reflect any billing changes. Update member records and submit missing applications and authorizations.
- ☐ Pull Member Variance Report from TD Connect: Make note of and issue refunds to members and/or collect money from members as necessary.
  - ○ Enter physical checks received from or disbursed to members into the Payment/Refunds section of the member record in TD Connect.
- ☐ File any outstanding tax returns/forms and reports.
  - ☐ CT-1 Annual Return – Employer's Annual Railroad Retirement Tax Return.
    - **Due by February 28th** if not already mailed in. (See January, Wrapping Up the Last Year).
- ☐ Deposit all monies received during the month/ verify direct deposits into your bank account. Enter receipts and deposits into WinStabs.
- ☐ Make any necessary updates to the Local Asset record in WinStabs.
- ☐ Update the Task List in WinStabs.
- ☐ Prepare the Monthly Treasurer Report for Local meeting.
  - ○ Ensure minutes from the last meeting are available.
  - ○ Print Activity Report for the previous month from WinStabs.
  - ○ Obtain Members Variance Report from TD Connect.
  - ○ Print Meeting Report from WinStabs.
    - ▪ Select Year and Meeting Date.
    - ▪ Enter Variance amounts from TD Connect report.
  - ○ Print Exempt (E49)/Status Change report for the last eBill from TD Connect (dues>eBill history>final bill).

  - Print the Task List from WinStabs.
- ☐ Make authorized/approved payments to vendors. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Make authorized/approved salary, lost time & reimbursed expense payments to officers & employees. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Update the Meeting Record in WinStabs.
- ☐ Make sure meeting minutes properly document authorization of bills of allowance and enter meeting minutes into the Local's permanent record. (Get the minutes from the Local Secretary if the position is separate.)
- ☐ **Organize and store all required records in the Local's filing system in accordance with the SMART document retention policy.**
- ☐ **Backup WinStabs** data to a flash drive, external hard drive, or cloud storage **before continuing to March.**

March Checklist

Special Note: Local Bond Premiums

The TD Office will issue bond invoices and bonding certificates in the first quarter of the year. The bond premium will be applied to your March eBill as an amount owed. You do not need to send in a check to pay the premium because it will be part of your eBill. There is nothing for you to do in WinStabs for the bond either. **Make sure to keep the bond certificate for the year with Local union records.**

- ☐ Reconcile the February bank statement in WinStabs. Balance to the penny before stopping. Correct any errors before continuing.
- ☐ Watch for notices about dues increases. Make payroll deduction adjustments as necessary.
- ☐ In TD Connect, review the **Member Billed Changes Report** around the 1st and 15th of the month and update payroll deductions as needed before the payroll change cutoff date, then acknowledge members on the report.
- ☐ Each time you log in to TD Connect, review the messages and reminders for important information.
- ☐ Pay any outstanding tax liabilities.
  - ☐ Deposit (pay) CT-1 Taxes Monthly (Rail Only).
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 941 Taxes Monthly.
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
- ☐ Work the monthly eBill. The eBill is typically released around the 10th of the month. **Monthly Billing is due to SMART TD by the 20th**.
  1) Review and respond to all transfers.
  2) Process the eBill – work through each of the tabs from left to right.
     a) Verify dues rates.
     b) Status Changes- provide dates for each exempt to active and active to exempt. Review Remaining Members to make status changes for others.
     c) Balance Receipts- Provide a reason for those who are out of balance. Adjust billed amounts.
     d) Bill Adjustments- request adjustments to prior months' bills. Review additional dues.
  3) Email or mail all required documentation to Membership Representatives. (i.e., membership application, dues authorization, PAC contribution, Termination of Membership form, etc.) and SUBMIT the eBill.
  4) **Once certified, print the eBill Final Statement. Mail payment, if necessary, to the TD office and Process eBill in WinStabs. This must be done to allocate money to the LCA funds properly.**
- ☐ Print eBill Follow Up Report. Make payroll deduction changes with the carrier to reflect any billing changes. Update member records and submit missing applications and authorizations.
- ☐ Pull Member Variance Report from TD Connect: Make note of and issue refunds to members and/or collect money from members as necessary.
  - ○ Enter physical checks received from or disbursed to members into the Payment/Refunds section of the member record in TD Connect.
- ☐ File any outstanding tax returns/forms and reports.
  - ☐ LM Report.
    - **Due by March 31st** if not already submitted. (See January, Wrapping Up the Last Year).
  - ☐ Treasurer's Annual Report.
    - **Due to SMART TD by March 31st.**
    - Must be signed by Treasurer, Local President and all three Trustees after Trustees audit books.
    - Must use the form generated by WinStabs version 2 or later.
    - Send signed copy with December bank statements, and EFTPS payment history to SMART TD.

- ☐ Deposit all monies received during the month/ verify direct deposits into your bank account. Enter receipts and deposits into WinStabs.
- ☐ Make any necessary updates to the Local Asset record in WinStabs.
- ☐ Update the Task List in WinStabs.
- ☐ Prepare the Monthly Treasurer Report for Local meeting.
  - Ensure minutes from the last meeting are available.
  - Print Activity Report for the previous month from WinStabs.
  - Obtain Members Variance Report from TD Connect.
  - Print Meeting Report from WinStabs.
    - Select Year and Meeting Date.
    - Enter Variance amounts from TD Connect report.
  - Print Exempt (E49)/Status Change report for the last eBill from TD Connect (dues>eBill history>final bill).
  - Print the Task List from WinStabs.
- ☐ Make authorized/approved payments to vendors. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Make authorized/approved salary, lost time & reimbursed expense payments to officers & employees. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Update the Meeting Record in WinStabs.
- ☐ Make sure meeting minutes properly document authorization of bills of allowance and enter meeting minutes into the Local's permanent record. (Get the minutes from the Local Secretary if the position is separate.)
- ☐ Use the budget tools on https://smart-union.org/td/local-toolbox/ and in WinStabs to generate and review the budgets for the Local and LCA funds.
- ☐ **Organize and store all required records in the Local's filing system in accordance with the SMART document retention policy.**
- ☐ **Upload a copy of your WinStabs data through TD Connect using the instructions on page 2 of this booklet. All Locals are required to upload their backup data file quarterly.**
- ☐ **Backup WinStabs** data to a flash drive, external hard drive or cloud storage **before continuing to April.**

April Checklist

- ☐ Reconcile the March bank statement in WinStabs. Balance to the penny before stopping. Correct any errors before continuing.
- ☐ Watch for notices about dues increases. Make payroll deduction adjustments as necessary.
- ☐ In TD Connect, review the **Member Billed Changes Report** around the 1st and 15th of the month and update payroll deductions as needed before the payroll change cutoff date, then acknowledge members on the report.
- ☐ Each time you log in to TD Connect, review the messages and reminders for important information.
- ☐ Pay any outstanding tax liabilities.
  - ☐ Deposit (pay) CT-1 Taxes Monthly (Rail Only).
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 941 Taxes Monthly.
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 940 Taxes Quarterly (FICA Locals only).
    - Previous quarter taxes (if threshold met) are **due by April 30th**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
- ☐ Work the monthly eBill. The eBill is typically released around the 10th of the month. **Monthly Billing is due to SMART TD by the 20th**.
  1) Review and respond to all transfers.
  2) Process the eBill – work through each of the tabs from left to right.
     a) Verify dues rates.
     b) Status Changes- provide dates for each exempt to active and active to exempt. Review Remaining Members to make status changes for others.
     c) Balance Receipts- Provide a reason for those who are out of balance. Adjust billed amounts.
     d) Bill Adjustments- request adjustments to prior months' bills. Review additional dues.
  3) Email or mail all required documentation to Membership Representatives. (i.e., membership application, dues authorization, PAC contribution, Termination of Membership form, etc.) and SUBMIT the eBill.
  4) **Once certified, print the eBill Final Statement. Mail payment, if necessary, to the TD office and Process eBill in WinStabs. This must be done to allocate money to the LCA funds properly.**
- ☐ Print eBill Follow Up Report. Make payroll deduction changes with the carrier to reflect any billing changes. Update member records and submit missing applications and authorizations.
- ☐ Pull Member Variance Report from TD Connect: Make note of and issue refunds to members and/or collect money from members as necessary.
  - Enter physical checks received from or disbursed to members into the Payment/Refunds section of the member record in TD Connect.
- ☐ File tax returns/forms and reports.
  - ☐ Form 941 – Quarterly Federal Tax Return.
    - 1st Quarter Report **due by April 30**.
    - Print & save a copy of WinStabs worksheets but do not send to IRS or SMART TD. Use proper paper form or download .pdf form from https://smart-union.org/td/local-toolbox/ and complete.
    - File the signed original with IRS. Send a signed and dated copy to SMART TD for safekeeping. Keep a signed copy for Local records.
    - Do not file Form 941 if you have been notified by IRS that you are a 944 Annual Report Filer.
  - ☐ OE-1a Form – 1st Quarter (Railroad payers only).
    - 1st Quarter Report **due by April 30.**
    - Use the report WinStabs generates.
    - Send a copy to SMART TD at oe1a@group.smart-union.org & keep a copy for Local's files.
- ☐ Deposit all monies received during the month/ verify direct deposits into your bank account. Enter receipts and deposits into WinStabs.
- ☐ Make any necessary updates to the Local Asset record in WinStabs.

- ☐ Update the Task List in WinStabs.
- ☐ Prepare the Monthly Treasurer Report for Local meeting.
  - Ensure minutes from the last meeting are available.
  - Print Activity Report for the previous month from WinStabs.
  - Obtain Members Variance Report from TD Connect.
  - Print Meeting Report from WinStabs.
    - Select Year and Meeting Date.
    - Enter Variance amounts from TD Connect report.
  - Print Exempt (E49)/Status Change report for the last eBill from TD Connect (dues>eBill history>final bill).
  - Print the Task List from WinStabs.
- ☐ Make authorized/approved payments to vendors. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Make authorized/approved salary, lost time & reimbursed expense payments to officers & employees. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Update the Meeting Record in WinStabs.
- ☐ Make sure meeting minutes properly document authorization of bills of allowance and enter meeting minutes into the Local's permanent record. (Get the minutes from the Local Secretary if the position is separate.)
- ☐ **Organize and store all required records in the Local's filing system in accordance with the SMART document retention policy.**
- ☐ **Backup WinStabs** data to a flash drive, external hard drive, or cloud storage **before continuing to May.**

May Checklist

- ☐ Reconcile the April bank statement in WinStabs. Balance to the penny before stopping. Correct any errors before continuing.
- ☐ Watch for notices about dues increases. Make payroll deduction adjustments as necessary.
- ☐ In TD Connect, review the **Member Billed Changes Report** around the 1st and 15th of the month and update payroll deductions as needed before the payroll change cutoff date, then acknowledge members on the report.
- ☐ Each time you log in to TD Connect, review the messages and reminders for important information.
- ☐ Pay any outstanding tax liabilities.
  - ☐ Deposit (pay) CT-1 Taxes Monthly (Rail Only).
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 941 Taxes Monthly.
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
- ☐ Work the monthly eBill. The eBill is typically released around the 10th of the month. **Monthly Billing is due to SMART TD by the 20th**.
  1) Review and respond to all transfers.
  2) Process the eBill – work through each of the tabs from left to right.
     a) Verify dues rates.
     b) Status Changes- provide dates for each exempt to active and active to exempt. Review Remaining Members to make status changes for others.
     c) Balance Receipts- Provide a reason for those who are out of balance. Adjust billed amounts.
     d) Bill Adjustments- request adjustments to prior months' bills. Review additional dues.
  3) Email or mail all required documentation to Membership Representatives. (i.e., membership application, dues authorization, PAC contribution, Termination of Membership form, etc.) and SUBMIT the eBill.
  4) **Once certified, print the eBill Final Statement. Mail payment, if necessary, to the TD office and Process eBill in WinStabs. This must be done to allocate money to the LCA funds properly.**
- ☐ Print eBill Follow Up Report. Make payroll deduction changes with the carrier to reflect any billing changes. Update member records and submit missing applications and authorizations.
- ☐ Pull Member Variance Report from TD Connect: Make note of and issue refunds to members and/or collect money from members as necessary.
  - Enter physical checks received from or disbursed to members into the Payment/Refunds section of the member record in TD Connect.
- ☐ File any outstanding tax returns/forms and reports.
  - ☐ Form 990, 990EZ or 990N.
    - **Due by May 15th -** if not already mailed in or submitted. Long forms must be postmarked by May 15th to avoid a $20 per day late fee from the IRS.
    - File the signed original with IRS. Send a signed and dated copy to SMART TD for safekeeping. Keep a signed copy for Local records.
    - Long forms (990/990-EZ) must be filed electronically https://efile.form990.org/ . There is a fee to file. The S&T must pay the fee and get reimbursed by the Local.
    - If the WinStabs worksheet indicates that you are to file the 990-N:
      - Form 990-N, Electronic Notice (e-Postcard) is for Locals that are not required to file form 990 or form 990-EZ.
      - The 990-N must be submitted electronically once the IRS makes it available (typically late January or early February).

- ☐ Deposit all monies received during the month/ verify direct deposits into your bank account. Enter receipts and deposits into WinStabs.
- ☐ Make any necessary updates to the Local Asset record in WinStabs.
- ☐ Update the Task List in WinStabs.
- ☐ Prepare the Monthly Treasurer Report for Local meeting.
    - Ensure minutes from the last meeting are available.
    - Print Activity Report for the previous month from WinStabs.
    - Obtain Members Variance Report from TD Connect.
    - Print Meeting Report from WinStabs.
        - Select Year and Meeting Date.
        - Enter Variance amounts from TD Connect report.
    - Print Exempt (E49)/Status Change report for the last eBill from TD Connect (dues>eBill history>final bill).
    - Print the Task List from WinStabs.
- ☐ Make authorized/approved payments to vendors. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Make authorized/approved salary, lost time & reimbursed expense payments to officers & employees. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Update the Meeting Record in WinStabs.
- ☐ Make sure meeting minutes properly document authorization of bills of allowance and enter meeting minutes into the Local's permanent record. (Get the minutes from the Local Secretary if the position is separate.)
- ☐ **Organize and store all required records in the Local's filing system in accordance with the SMART document retention policy.**
- ☐ **Backup WinStabs** data to a flash drive, external hard drive, or cloud storage **before continuing to June**.

June Checklist

- ☐ Reconcile the May bank statement in WinStabs. Balance to the penny before stopping. Correct any errors before continuing.
- ☐ Watch for notices about dues increases. Make payroll deduction adjustments as necessary.
- ☐ In TD Connect, review the **Member Billed Changes Report** around the 1st and 15th of the month and update payroll deductions as needed before the payroll change cutoff date, then acknowledge members on the report.
- ☐ Each time you log in to TD Connect, review the messages and reminders for important information.
- ☐ Pay any outstanding tax liabilities.
  - ☐ Deposit (pay) CT-1 Taxes Monthly (Rail Only).
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 941 Taxes Monthly.
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
- ☐ Work the monthly eBill. The eBill is typically released around the 10th of the month. **Monthly Billing is due to SMART TD by the 20th**.
  1) Review and respond to all transfers.
  2) Process the eBill – work through each of the tabs from left to right.
     a) Verify dues rates.
     b) Status Changes- provide dates for each exempt to active and active to exempt. Review Remaining Members to make status changes for others.
     c) Balance Receipts- Provide a reason for those who are out of balance. Adjust billed amounts.
     d) Bill Adjustments- request adjustments to prior months' bills. Review additional dues.
  3) Email or mail all required documentation to Membership Representatives. (i.e., membership application, dues authorization, PAC contribution, Termination of Membership form, etc.) and SUBMIT the eBill.
  4) **Once certified, print the eBill Final Statement. Mail payment, if necessary, to the TD office and Process eBill in WinStabs. This must be done to allocate money to the LCA funds properly.**
- ☐ Print eBill Follow Up Report. Make payroll deduction changes with the carrier to reflect any billing changes. Update member records and submit missing applications and authorizations.
- ☐ Pull Member Variance Report from TD Connect: Make note of and issue refunds to members and/or collect money from members as necessary.
  - o Enter physical checks received from or disbursed to members into the Payment/Refunds section of the member record in TD Connect.
- ☐ Deposit all monies received during the month/ verify direct deposits into your bank account. Enter receipts and deposits into WinStabs.
- ☐ Make any necessary updates to the Local Asset record in WinStabs.
- ☐ Update the Task List in WinStabs.
- ☐ Prepare the Monthly Treasurer Report for Local meeting.
  - o Ensure minutes from the last meeting are available.
  - o Print Activity Report for the previous month from WinStabs.
  - o Obtain Members Variance Report from TD Connect.
  - o Print Meeting Report from WinStabs.
    - ▪ Select Year and Meeting Date.
    - ▪ Enter Variance amounts from TD Connect report.
  - o Print Exempt (E49)/Status Change report for the last eBill from TD Connect (dues>eBill history>final bill).
  - o Print the Task List from WinStabs.
- ☐ Make authorized/approved payments to vendors. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Make authorized/approved salary, lost time & reimbursed expense payments to officers & employees. **(See Disbursement Quick Reference on pg. 36)**

- ☐ Update the Meeting Record in WinStabs.
- ☐ Make sure meeting minutes properly document authorization of bills of allowance and enter meeting minutes into the Local's permanent record. (Get the minutes from the Local Secretary if the position is separate.)
- ☐ Use the budget tools on https://smart-union.org/td/local-toolbox/ and in WinStabs to generate and review the budgets for the Local and LCA funds.
- ☐ **Organize and store all required records in the Local's filing system in accordance with the SMART document retention policy.**
- ☐ **Upload a copy of your WinStabs data through TD Connect using the instructions on page 2 of this booklet. All Locals are required to upload their backup data file quarterly.**
- ☐ **Backup WinStabs** data to a flash drive, external hard drive, or cloud storage **before continuing to July.**

July Checklist

- ☐ Reconcile the June bank statement in WinStabs. Balance to the penny before stopping. Correct any errors before continuing.
- ☐ Watch for notices about dues increases. Make payroll deduction adjustments as necessary.
- ☐ In TD Connect, review the **Member Billed Changes Report** around the 1st and 15th of the month and update payroll deductions as needed before the payroll change cutoff date, then acknowledge members on the report.
- ☐ Each time you log in to TD Connect, review the messages and reminders for important information.
- ☐ Pay any outstanding tax liabilities.
  - ☐ Deposit (pay) CT-1 Taxes Monthly (Rail Only).
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 941 Taxes Monthly.
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 940 Taxes Quarterly (FICA Locals only).
    - Previous quarter taxes (if threshold met) are **due by July 31st**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
- ☐ Work the monthly eBill. The eBill is typically released around the 10th of the month. **Monthly Billing is due to SMART TD by the 20th**.
  1) Review and respond to all transfers.
  2) Process the eBill – work through each of the tabs from left to right.
     a) Verify dues rates.
     b) Status Changes- provide dates for each exempt to active and active to exempt. Review Remaining Members to make status changes for others.
     c) Balance Receipts- Provide a reason for those who are out of balance. Adjust billed amounts.
     d) Bill Adjustments- request adjustments to prior months' bills. Review additional dues.
  3) Email or mail all required documentation to Membership Representatives. (i.e., membership application, dues authorization, PAC contribution, Termination of Membership form, etc.) and SUBMIT the eBill.
  4) **Once certified, print the eBill Final Statement. Mail payment, if necessary, to the TD office and Process eBill in WinStabs. This must be done to allocate money to the LCA funds properly.**
- ☐ Print eBill Follow Up Report. Make payroll deduction changes with the carrier to reflect any billing changes. Update member records and submit missing applications and authorizations.
- ☐ Pull Member Variance Report from TD Connect: Make note of and issue refunds to members and/or collect money from members as necessary.
  - Enter physical checks received from or disbursed to members into the Payment/Refunds section of the member record in TD Connect.
- ☐ File tax returns/forms and reports.
  - ☐ Form 941 – Quarterly Federal Tax Return.
    - 2nd Quarter Report **due by Aug 1st.**
    - Print & save a copy of WinStabs worksheets but do not send to IRS or SMART TD. Use proper paper form or download .pdf form from https://smart-union.org/td/local-toolbox/ and complete.
    - File the signed original with IRS. Send a signed and dated copy to SMART TD for safekeeping. Keep a signed copy for Local records.
    - Do not file Form 941 if you have been notified by IRS that you are a 944 Annual Report Filer.
  - ☐ OE-1a Form – 2nd Quarter (Railroad payers only).
    - 2nd Quarter **due by Aug 1st**.
    - Use the report WinStabs generates.
    - Send a copy to SMART TD at oe1a@group.smart-union.org & keep a copy for Local's files.
- ☐ Deposit all monies received during the month/ verify direct deposits into your bank account. Enter receipts and deposits into WinStabs.
- ☐ Make any necessary updates to the Local Asset record in WinStabs.

- ☐ Update the Task List in WinStabs.
- ☐ Prepare the Monthly Treasurer Report for Local meeting.
  - Ensure minutes from the last meeting are available.
  - Print Activity Report for the previous month from WinStabs.
  - Obtain Members Variance Report from TD Connect.
  - Print Meeting Report from WinStabs.
    - Select Year and Meeting Date.
    - Enter Variance amounts from TD Connect report.
  - Print Exempt (E49)/Status Change report for the last eBill from TD Connect (dues>eBill history>final bill).
  - Print the Task List from WinStabs.
- ☐ Make authorized/approved payments to vendors. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Make authorized/approved salary, lost time & reimbursed expense payments to officers & employees. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Update the Meeting Record in WinStabs.
- ☐ Make sure meeting minutes properly document authorization of bills of allowance and enter meeting minutes into the Local's permanent record. (Get the minutes from the Local Secretary if the position is separate.)
- ☐ **Organize and store all required records in the Local's filing system in accordance with the SMART document retention policy.**
- ☐ **Backup WinStabs** data to a flash drive, external hard drive, or cloud storage **before continuing to August.**

August Checklist

Special Note:

Social/Charitable Spending:

If your Local plans to have an end of the year holiday party, you need to begin planning this month. All social and charitable spending requires a two-meeting process. If you plan to spend more than $1600, it will require a mail referendum vote.

- ☐ Reconcile the July bank statement in WinStabs. Balance to the penny before stopping. Correct any errors before continuing.
- ☐ Watch for notices about dues increases. Make payroll deduction adjustments as necessary.
- ☐ In TD Connect, review the **Member Billed Changes Report** around the 1st and 15th of the month and update payroll deductions as needed before the payroll change cutoff date, then acknowledge members on the report.
- ☐ Each time you log in to TD Connect, review the messages and reminders for important information.
- ☐ Pay any outstanding tax liabilities.
  - ☐ Deposit (pay) CT-1 Taxes Monthly (Rail Only).
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 941 Taxes Monthly.
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
- ☐ Work the monthly eBill. The eBill is typically released around the 10th of the month. **Monthly Billing is due to SMART TD by the 20th**.
  1) Review and respond to all transfers.
  2) Process the eBill – work through each of the tabs from left to right.
     a) Verify dues rates.
     b) Status Changes- provide dates for each exempt to active and active to exempt. Review Remaining Members to make status changes for others.
     c) Balance Receipts- Provide a reason for those who are out of balance. Adjust billed amounts.
     d) Bill Adjustments- request adjustments to prior months' bills. Review additional dues.
  3) Email or mail all required documentation to Membership Representatives. (i.e., membership application, dues authorization, PAC contribution, Termination of Membership form, etc.) and SUBMIT the eBill.
  4) **Once certified, print the eBill Final Statement. Mail payment, if necessary, to the TD office and Process eBill in WinStabs. This must be done to allocate money to the LCA funds properly.**
- ☐ Print eBill Follow Up Report. Make payroll deduction changes with the carrier to reflect any billing changes. Update member records and submit missing applications and authorizations.
- ☐ Pull Member Variance Report from TD Connect: Make note of and issue refunds to members and/or collect money from members as necessary.
  - Enter physical checks received from or disbursed to members into the Payment/Refunds section of the member record in TD Connect.
- ☐ Deposit all monies received during the month/ verify direct deposits into your bank account. Enter receipts and deposits into WinStabs.
- ☐ Make any necessary updates to the Local Asset record in WinStabs.
- ☐ Update the Task List in WinStabs.
- ☐ Prepare the Monthly Treasurer Report for Local meeting.
  - Ensure minutes from the last meeting are available.

    - Print Activity Report for the previous month from WinStabs.
    - Obtain Members Variance Report from TD Connect.
    - Print Meeting Report from WinStabs.
        - Select Year and Meeting Date.
        - Enter Variance amounts from TD Connect report.
    - Print Exempt (E49)/Status Change report for the last eBill from TD Connect (dues>eBill history>final bill).
    - Print the Task List from WinStabs.
- ☐ Make authorized/approved payments to vendors. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Make authorized/approved salary, lost time & reimbursed expense payments to officers & employees. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Update the Meeting Record in WinStabs.
- ☐ Make sure meeting minutes properly document authorization of bills of allowance and enter meeting minutes into the Local's permanent record. (Get the minutes from the Local Secretary if the position is separate.)
- ☐ **Organize and store all required records in the Local's filing system in accordance with the SMART document retention policy.**
- ☐ **Backup WinStabs** data to a flash drive, external hard drive, or cloud storage **before continuing to September.**

September Checklist

Special Note:

Elections:

September is the time to start thinking about regularly scheduled elections for Local and/or LCA officers. Review the Election Special Circular and election notices specific to the office up for election for detailed guidance. Make sure eBills are current prior to nomination meetings and votes. Eligibility to nominate and vote in elections is dependent on the eBills being current. Nomination notices must be posted at least 10 days prior to the nomination meeting. Nominations should be taken at the October meeting.

SMART TD Local/LCA Elections									
	2020	2021	2022	2023	2024	2025	2026	2027	2028
Local officers	X			X			X		
LCA officers			X				X		
Delegate				X					X
Legislative Representative				X				X	

Local Trustees:

If it is not time for regular scheduled elections for Local officers, check in with the Board of Trustees to ask if each member intends to hold onto the office to perform the audit of the Treasurer's Annual Report next February. If they intend to resign, ask for that in writing and then begin the process to duly elect the number of positions open.

Social/Charitable Spending:

If you're planning a holiday party, the first meeting in the two-meeting process should ideally be in September. If spending $1600 or more, it requires a mail referendum vote. Ballots can be prepared/mailed following the first meeting.

- ☐ Reconcile the August bank statement in WinStabs. Balance to the penny before stopping. Correct any errors before continuing.
- ☐ Watch for notices about dues increases. Make payroll deduction adjustments as necessary.
- ☐ In TD Connect, review the **Member Billed Changes Report** around the 1st and 15th of the month and update payroll deductions as needed before the payroll change cutoff date, then acknowledge members on the report.
- ☐ Each time you log in to TD Connect, review the messages and reminders for important information.
- ☐ Pay any outstanding tax liabilities.
  - ☐ Deposit (pay) CT-1 Taxes Monthly (Rail Only).
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 941 Taxes Monthly.
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/

- ☐ Work the monthly eBill. The eBill is typically released around the 10th of the month. **Monthly Billing is due to SMART TD by the 20th**.
  1) Review and respond to all transfers.
  2) Process the eBill – work through each of the tabs from left to right.
     a) Verify dues rates.
     b) Status Changes- provide dates for each exempt to active and active to exempt. Review Remaining Members to make status changes for others.
     c) Balance Receipts- Provide a reason for those who are out of balance. Adjust billed amounts.
     d) Bill Adjustments- request adjustments to prior months' bills. Review additional dues.
  3) Email or mail all required documentation to Membership Representatives. (i.e., membership application, dues authorization, PAC contribution, Termination of Membership form, etc.) and SUBMIT the eBill.
  4) **Once certified, print the eBill Final Statement. Mail payment, if necessary, to the TD office and Process eBill in WinStabs. This must be done to allocate money to the LCA funds properly.**
- ☐ Print eBill Follow Up Report. Make payroll deduction changes with the carrier to reflect any billing changes. Update member records and submit missing applications and authorizations.
- ☐ Pull Member Variance Report from TD Connect: Make note of and issue refunds to members and/or collect money from members as necessary.
  - Enter physical checks received from or disbursed to members into the Payment/Refunds section of the member record in TD Connect.
- ☐ Deposit all monies received during the month/ verify direct deposits into your bank account. Enter receipts and deposits into WinStabs.
- ☐ Make any necessary updates to the Local Asset record in WinStabs
- ☐ Update the Task List in WinStabs.
- ☐ Prepare the Monthly Treasurer Report for Local meeting.
  - Ensure minutes from the last meeting are available.
  - Print Activity Report for the previous month from WinStabs.
  - Obtain Members Variance Report from TD Connect.
  - Print Meeting Report from WinStabs.
    - Select Year and Meeting Date.
    - Enter Variance amounts from TD Connect report.
  - Print Exempt (E49)/Status Change report for the last eBill from TD Connect (dues>eBill history>final bill).
  - Print the Task List from WinStabs.
- ☐ Make authorized/approved payments to vendors. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Make authorized/approved salary, lost time & reimbursed expense payments to officers & employees. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Update the Meeting Record in WinStabs.
- ☐ Make sure meeting minutes properly document authorization of bills of allowance and enter meeting minutes into the Local's permanent record. (Get the minutes from the Local Secretary if the position is separate.)
- ☐ Use the budget tools on https://smart-union.org/td/local-toolbox/ and in WinStabs to generate and review the budgets for the Local and LCA funds.
- ☐ **Organize and store all required records in the Local's filing system in accordance with the SMART document retention policy.**
- ☐ **Upload a copy of your WinStabs data through TD Connect using the instructions on page 2 of this booklet. All Locals are required to upload their backup data file quarterly.**
- ☐ **Backup WinStabs** data to a flash drive, external hard drive, or cloud storage **before continuing to October**.

October Checklist

Special Note:

Elections:

Nominations for candidates for regularly scheduled elections for Local and LCA officers are to be taken in October. Review the Election Special Circular and election notices specific to the office up for election for specific guidance. Make sure eBills are current prior to nomination meetings and votes. Eligibility to nominate and vote in elections is dependent on the eBills being current. Nomination notices must be posted at least 10 days prior to the nomination meeting.

Social/Charitable Spending:

If you're planning a holiday party, the second meeting in the two-meeting process should ideally be in October. If a mail referendum vote was conducted, totals should be tallied in October.

WinStabs:

Begin checking for version updates for WinStabs on the TD Connect homepage.

- ☐ Reconcile the September bank statement in WinStabs. Balance to the penny before stopping. Correct any errors before continuing.
- ☐ Watch for notices about dues increases. Make payroll deduction adjustments as necessary.
- ☐ In TD Connect, review the **Member Billed Changes Report** around the 1st and 15th of the month and update payroll deductions as needed before the payroll change cutoff date, then acknowledge members on the report.
- ☐ Each time you log in to TD Connect, review the messages and reminders for important information.
- ☐ Pay any outstanding tax liabilities.
  - ☐ Deposit (pay) CT-1 Taxes Monthly (Rail Only).
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 941 Taxes Monthly.
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 940 Taxes Quarterly (FICA Locals only).
    - Previous quarter taxes (if threshold met) are **due by October 31st**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
- ☐ Work the monthly eBill. The eBill is typically released around the 10th of the month. **Monthly Billing is due to SMART TD by the 20th**.
  1) Review and respond to all transfers.
  2) Process the eBill – work through each of the tabs from left to right.
     a) Verify dues rates.
     b) Status Changes- provide dates for each exempt to active and active to exempt. Review Remaining Members to make status changes for others.
     c) Balance Receipts- Provide a reason for those who are out of balance. Adjust billed amounts.
     d) Bill Adjustments- request adjustments to prior months' bills. Review additional dues.
  3) Email or mail all required documentation to Membership Representatives. (i.e., membership application, dues authorization, PAC contribution, Termination of Membership form, etc.) and SUBMIT the eBill.
  4) **Once certified, print the eBill Final Statement. Mail payment, if necessary, to the TD office and Process eBill in WinStabs. This must be done to allocate money to the LCA funds properly.**
- ☐ Print eBill Follow Up Report. Make payroll deduction changes with the carrier to reflect any billing changes. Update member records and submit missing applications and authorizations.

- ☐ Pull Member Variance Report from TD Connect: Make note of and issue refunds to members and/or collect money from members as necessary.
  - Enter physical checks received from or disbursed to members into the Payment/Refunds section of the member record in TD Connect.
- ☐ File tax returns/forms and reports.
  - ☐ Form 941 – Quarterly Federal Tax Return.
    - 3rd Quarter Report **due by October 31st.**
    - Print & save a copy of WinStabs worksheets but do not send to IRS or SMART TD. Use proper paper form or download .pdf form from https://smart-union.org/td/local-toolbox/ and complete.
    - File the signed original with IRS. Send a signed and dated copy to SMART TD for safekeeping. Keep a signed copy for Local records.
    - Do not file Form 941 if you have been notified by IRS that you are a 944 Annual Report Filer.
  - ☐ OE-1a Form – 3rd Quarter (Railroad payers only).
    - 3rd Quarter **due by October 31st**.
    - Use the report WinStabs generates.
    - Send a copy to SMART TD at oe1a@group.smart-union.org & keep a copy for Local's files.
- ☐ Deposit all monies received during the month/ verify direct deposits into your bank account. Enter receipts and deposits into WinStabs.
- ☐ Make any necessary updates to the Local Asset record in WinStabs.
- ☐ Update t**he T**ask List in WinStabs.
- ☐ Prepare the Monthly Treasurer Report for Local meeting.
  - Ensure minutes from the last meeting are available.
  - Print Activity Report for the previous month from WinStabs.
  - Obtain Members Variance Report from TD Connect.
  - Print Meeting Report from WinStabs.
    - Select Year and Meeting Date.
    - Enter Variance amounts from TD Connect report.
  - Print Exempt (E49)/Status Change report for the last eBill from TD Connect (dues>eBill history>final bill).
  - Print the Task List from WinStabs.
- ☐ Make authorized/approved payments to vendors. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Make authorized/approved salary, lost time & reimbursed expense payments to officers & employees. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Update the Meeting Record in WinStabs.
- ☐ Make sure meeting minutes properly document authorization of bills of allowance and enter meeting minutes into the Local's permanent record. (Get the minutes from the Local Secretary if the position is separate.)
- ☐ **Organize and store all required records in the Local's filing system in accordance with the SMART document retention policy.**
- ☐ **Backup WinStabs** data to a flash drive, external hard drive, or cloud storage **before continuing to November.**

November Checklist

Special Note:

Elections:

Regularly scheduled elections for Local and LCA officers should take place in November. Review the Election Special Circular and election notices specific to the office up for election for specific guidance. Make sure eBills are current prior to nomination meetings and votes. Eligibility to nominate and vote in elections is dependent on the eBills being current.

- ☐ Reconcile the October bank statement in WinStabs. Balance to the penny before stopping. Correct any errors before continuing.
- ☐ Watch for notices about dues increases. Make payroll deduction adjustments as necessary.
- ☐ In TD Connect, review the **Member Billed Changes Report** around the 1st and 15th of the month and update payroll deductions as needed before the payroll change cutoff date, then acknowledge members on the report.
- ☐ Each time you log in to TD Connect, review the messages and reminders for important information.
- ☐ Pay any outstanding tax liabilities.
  - ☐ Deposit (pay) CT-1 Taxes Monthly (Rail Only).
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 941 Taxes Monthly.
    - Previous months taxes are **due by the 15th of current month**.
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
- ☐ Work the monthly eBill. The eBill is typically released around the 10th of the month. **Monthly Billing is due to SMART TD by the 20th**.
  1) Review and respond to all transfers.
  2) Process the eBill – work through each of the tabs from left to right.
     a) Verify dues rates.
     b) Status Changes- provide dates for each exempt to active and active to exempt. Review Remaining Members to make status changes for others.
     c) Balance Receipts- Provide a reason for those who are out of balance. Adjust billed amounts.
     d) Bill Adjustments- request adjustments to prior months' bills. Review additional dues.
  3) Email or mail all required documentation to Membership Representatives. (i.e., membership application, dues authorization, PAC contribution, Termination of Membership form, etc.) and SUBMIT the eBill.
  4) **Once certified, print the eBill Final Statement. Mail payment, if necessary, to the TD office and Process eBill in WinStabs. This must be done to allocate money to the LCA funds properly.**
- ☐ Print eBill Follow Up Report. Make payroll deduction changes with the carrier to reflect any billing changes. Update member records and submit missing applications and authorizations.
- ☐ Pull Member Variance Report from TD Connect: Make note of and issue refunds to members and/or collect money from members as necessary.
  - Enter physical checks received from or disbursed to members into the Payment/Refunds section of the member record in TD Connect.
- ☐ Deposit all monies received during the month/ verify direct deposits into your bank account. Enter receipts and deposits into WinStabs.
- ☐ Make any necessary updates to the Local Asset record in WinStabs.
- ☐ Update the Task List in WinStabs.
- ☐ Prepare the Monthly Treasurer Report for Local meeting.
  - Ensure minutes from the last meeting are available.

- Print Activity Report for the previous month from WinStabs.
- Obtain Members Variance Report from TD Connect.
- Print Meeting Report from WinStabs.
  - Select Year and Meeting Date.
  - Enter Variance amounts from TD Connect report.
- Print Exempt (E49)/Status Change report for the last eBill from TD Connect (dues>eBill history>final bill).
- Print the Task List from WinStabs.

☐ Make authorized/approved payments to vendors. **(See Disbursement Quick Reference on pg. 36)**

☐ Make authorized/approved salary, lost time & reimbursed expense payments to officers & employees. **(See Disbursement Quick Reference on pg. 36)**

☐ Update the Meeting Record in WinStabs.

☐ Make sure meeting minutes properly document authorization of bills of allowance and enter meeting minutes into the Local's permanent record. (Get the minutes from the Local Secretary if the position is separate.)

☐ Report election results found on TD Connect under the Reports menu.

☐ **Organize and store all required records in the Local's filing system in accordance with the SMART document retention policy.**

☐ **Backup WinStabs** data to a flash drive, external hard drive, or cloud storage **before continuing to December.**

December Checklist

Special Note:

End of Year Shut Down:

The last day that eBills will be certified for the year will typically be a couple days before Christmas Eve with the last day to submit the eBill a day before that.

All payments/refunds for the year must be entered into the member records before December 31st. TD Connect will not allow payment/refund entries to be entered with prior year dates once the new year commences.

TD Connect will be down for end of year maintenance beginning December 31st. End-of-year reports will be available once the system is back online.

- ☐ Reconcile the November bank statement in WinStabs. Balance to the penny before stopping. Correct any errors before continuing.
- ☐ Watch for notices about dues increases. Make payroll deduction adjustments as necessary.
- ☐ In TD Connect, review the **Member Billed Changes Report** around the 1st and 15th of the month and update payroll deductions as needed before the payroll change cutoff date, then acknowledge members on the report.
- ☐ Each time you log in to TD Connect, review the messages and reminders for important information.
- ☐ Pay any outstanding tax liabilities.
  - ☐ Deposit (pay) CT-1 Taxes Monthly (Rail Only)
    - Previous months taxes are **due by the 15th of current month**.
    - **Pay the December taxes at this time too to make closing out the year easier.**
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 941 Taxes Monthly.
    - Previous months taxes are **due by the 15th of current month**.
    - **Pay the December taxes at this time too to make closing out the year easier.**
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
  - ☐ Deposit (pay) 940 Taxes Quarterly (FICA Locals only).
    - Previous quarter taxes (if threshold met) are **due by January 31st**.
    - **Pay the 4th quarter taxes at this time too to make closing out the year easier.**
    - Pay taxes via the Internet using EFTPS - https://www.eftps.gov/eftps/
- ☐ Print EFTPS payment history after making last tax payment for the year.
- ☐ Work the monthly eBill. The eBill is typically released around the 10th of the month. **Monthly Billing is due to SMART TD by the 20th**.
  1) Review and respond to all transfers.
  2) Process the eBill – work through each of the tabs from left to right.
     a) Verify dues rates.
     b) Status Changes- provide dates for each exempt to active and active to exempt. Review Remaining Members to make status changes for others.
     c) Balance Receipts- Provide a reason for those who are out of balance. Adjust billed amounts.
     d) Bill Adjustments- request adjustments to prior months' bills. Review additional dues.
  3) Email or mail all required documentation to Membership Representatives. (i.e., membership application, dues authorization, PAC contribution, Termination of Membership form, etc.) and SUBMIT the eBill.
  4) **Once certified, print the eBill Final Statement. Mail payment, if necessary, to the TD office and Process eBill in WinStabs. This must be done to allocate money to the LCA funds properly.**
- ☐ Print eBill Follow Up Report. Make payroll deduction changes with the carrier to reflect any billing changes. Update member records and submit missing applications and authorizations.

- ☐ Pull Member Variance Report from TD Connect: Make note of and issue refunds to members and/or collect money from members as necessary.
  - Enter physical checks received from or disbursed to members into the Payment/Refunds section of the member record in TD Connect.
  - AVOID issuing refund checks this month to reduce the number of outstanding checks at year-end.
- ☐ Deposit all monies received during the month/ verify direct deposits into your bank account. Enter receipts and deposits into WinStabs.
- ☐ Make any necessary updates to the Local Asset record in WinStabs.
- ☐ Update the Task List in WinStabs.
- ☐ Prepare the Monthly Treasurer Report for Local meeting.
  - Ensure minutes from the last meeting are available.
  - Print Activity Report for the previous month from WinStabs.
  - Obtain Members Variance Report from TD Connect.
  - Print Meeting Report from WinStabs.
    - Select Year and Meeting Date.
    - Enter Variance amounts from TD Connect report.
  - Print Exempt (E49)/Status Change report for the last eBill from TD Connect (dues>eBill history>final bill).
  - Print the Task List from WinStabs.
- ☐ Make authorized/approved payments to vendors. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Make authorized/approved salary, lost time & reimbursed expense payments to officers & employees. **(See Disbursement Quick Reference on pg. 36)**
- ☐ Update the Meeting Record in WinStabs.
- ☐ Make sure meeting minutes properly document authorization of bills of allowance and enter meeting minutes into the Local's permanent record. (Get the minutes from the Local Secretary if the position is separate.)
- ☐ Use the budget tools on https://smart-union.org/td/local-toolbox/ and in WinStabs to generate and review the budgets for the Local and LCA funds.
- ☐ **Organize and store all required records in the Local's filing system in accordance with the SMART document retention policy.**
- ☐ **Backup WinStabs** data to a flash drive, external hard drive, or cloud storage **before continuing to January.**

Federal tax type	Local type	What the tax covers	When to pay Federal taxes (must be paid to the IRS at www.eftps.gov)	Where to file returns	When to file returns	Special note	Refence Materials-Found in the Payroll Tax section at: https://smart-union.org/td/local-toolbox/
CT-1	Rail only Rail/Bus combo – apply to only rail members	Railroad Retirement tax and Medicare	Due on the 15th of each month for the prior month's liability.	IRS address listed on worksheet — use certified mail! **You must use the full legal name for the Local on IRS returns. Do not abbreviate. The whole name will not fit, but you must enter in all that will fit.** **(International Association of Sheet Metal, Air, Rail and Transportation Workers Local ####-TD)** A signed and dated copy to the TD office should be emailed to localreports@group.smart-union.org or mailed to: Attn: Field Support Department SMART Transportation Division 6060 Rockside Woods Blvd. N, Suite 325 Independence, OH 44131 *We kindly ask that you do not staple together pages that are mailed into the TD Office.	Due to IRS by Feb 28 for the prior year	Once you file Form CT-1, you must continue filing even if the liability is $0. **SMART TD's RRB unit number is 8945.**	• SMART TD Guide: CT-1 Tax Reporting • SMART TD Guide: Paying CT-1 Tax • 2023 IRS Form CT-1 • IRS instructions: Form Form CT-1
940	Bus only Rail/Bus combo — apply to only bus members	Federal Unemployment Tax (FUTA)	**If undedosited FUTA tax is more than $500 on…** / **Then deposit your tax by …** • March 31 / • April 30 • June 30 / • July 31 • Sept. 30 / • Oct. 31 • Dec. 31 / • Jan. 31		Jan. 31	Locals that begin filing must continue to file even if the liability is $0.	• SMART TD Guide: Paying 940 Tax and 940 Tax Reporting (PDF) • 2023 IRS Form 940 • IRS instructions: Form 940
941 or **944** (upon notice from IRS)	Rail only Bus only Rail/Bus combo	Federal income tax withheld, Social Security FICA and FICA Medicare	Due on the 15th of each month for the prior month's liability			Annual 944 taxes can replace 941 taxes ONLY if the IRS has notified you. Once you file Form 941/944, you must continue filing even if the liability is $0. Rail Locals **MUST CHECK THE EXCEPTION BOX** to avoid FICA penalties.	• SMART TD Guide: Paying 941 Tax • 2024 IRS Form 941 • 2024 IRS Form 941 Schedule B • IRS Form 941 instructions • SMART TD Guide: Paying 944 Tax • 2024 IRS Form 944 • IRS Form 944 instructions

Requirement	Required by	Local type	Purpose	Due date	How to report	Special note
Annual 990* 990-EZ* or 990-N	IRS	All types	Requirement to maintain IRS tax-exempt status. Failure to file for three consecutive years will result in losing tax-exempt status and fines to re-establish the status. For Form 990 and Form 990-EZ filers, there is a $20/day late penalty	May 15	Use the worksheet from WinStabs to determine which 990 report you must file. **Refence Materials:** (Found in the Required Reporting section at: https://smart-union.org/td/local-toolbox/) • SMART TD Guide: Form 990 Reporting — Annual Requirement to Maintain IRS tax-exempt status • IRS guide to electronic filing of 990-N • Form 990 EZ – must use e-file provider* • Form 990 - must use e-file provider * • Form 990, Schedule O- must use e-file provider * • IRS instructions: Form 990 • *Beginning with filing year 2021, Form 990 must be filed electronically. Beginning with filing year 2021, Form 990-EZ must be filed electronically. You must use an IRS approved e-file provider. We recommend using https://efile.form990.org/.	For Form 990 and Form 990-EZ filers, send a signed/dated copy of the completed form to the TD office. For Form 990-N filers, send a copy of the form and a copy of the confirmation to the TD office. Email to: localreports@group.smart-union.org or mail to: *We kindly ask that you do not staple together pages that are mailed into the TD Office.
Payroll tax returns	IRS	Please refer to section on Payroll Taxes on page 31.				
Annual LM report	Department of Labor (DOL)	All types (A few locals do not have to file the LM report – contact the Field Support Department if you are unsure.)	Reports union finances and Local/LCA officer earnings to ensure compliance with the LMRDA.	March 30	Use the worksheet from WinStabs to determine which LM report you must file. Reports must be filed online with the DOL's Electronic Forms System (EFS). Go to: www.dol.gov/agencies/olms/reports/electronic-filing for information on the DOL EFS.	You do not need to send in your copy of the LM to the SMART-TD office. The office routinely pulls report submissions directly from the DOL website.

Requirement	Required by	Local type	Purpose	Due date	How to report	Special note
New or updated bylaws	SMART Constitution, Article 21B Department of Labor	All types	Local bylaws establish fundamental governance at the Local level.	If bylaws are approved by the local following the two-meeting process, they must be submitted to the SMART-TD president for final review and approval. Upon approval by the SMART-TD president, they are to be submitted to the DOL when filing the annual LM report.	**Refence Materials:** (Found in the Required Reporting section at: https://smart-union.org/td/local-toolbox/) • SMART TD guide to establishing or amending local bylaws • Local bylaws template	If the bylaws are approved, they must be submitted for final review and approval to the following: Attn: SMART TD President 6060 Rockside Woods Blvd. N, Suite 325 Independence, OH 44131 Bylaws may also be emailed to: President_TD@smart-union.org or faxed to: (216) 228-5755
Local/LCA Election reports	SMART Constitution, Article 21B	All types	Article Twenty-One B (21B), Section 57, Lines 98-101: "Locals must, following each election of officers or succession to office, promptly notify the General Secretary-Treasurer, interested General Chairpersons, State and District Legislative Boards of the names and addresses of the new officers."	Upon completion of each election	**Officer Election/Vacancy Report found in TD Connect under the Reports Menu**	* SMART TD is to be notified in writing immediately upon the resignation/termination of any officer by via the Officer Election/Vacancy Report found in TD Connect under the Reports Menu.

Requirement	Required by	Local type	Purpose	Due date	How to report	Special note
Annual TAR	SMART Constitution, Article 21B	All types	In January of every year, the treasurer is to prepare the Treasurer's Annual Report (TAR) and provide it to the Local board of trustees for review. The trustees are to audit the report and if they are able to verify its content, a signed copy is to be sent to the TD office.	March 31	**The TAR must be generated by using WINSTABS.** **Refence Materials:** (Found in the Required Reporting section at: https://smart-union.org/td/local-toolbox/) • Treasurer's Fillable Explanations for TAR • Trustee Audit Guide • Wage & Reimbursed Expense documentation • Properly Recording Disbursements in Local Union • Meeting Minutes • Local/LCA Budget Workbook • How to Pull EFTPS History	Send a **complete copy** of the signed and balanced report along with all required attachments to the TD office. **Be sure to include:** • Local President Financial Oversight page – completed and signed by Local President • Completed Meeting Record • Completed Asset Record • Completed Required Reporting Record • Completed Treasurer Checklist/Explanations • Completed Trustee Review • December bank statements for all Local accounts (checking, savings, investments) • EFTPS payment confirmation history Email to: localreports@group.smart-union.org or mail to: Attn: Field Support Department SMART Transportation Division 6060 Rockside Woods Blvd. N, Suite 325 Independence, OH 44131 *We kindly ask that you do not staple together pages that are mailed into the TD Office.
Local president financial oversight	SMART Constitution, Article 21B Memo from TD president	All types	To provide reasonable protection to ensure proper handling and disbursement is made of local funds	March 31	Now part of the revised TAR through WINSTABS	This page must be completed by the Local President and included in the complete copy of the TAR submitted to the TD office.

Requirement	Required by	Local type	Purpose	Due date	How to report	Special note
Quarterly OE1a	Railroad Retirement Board	Rail Locals Rail/bus Locals	OE1As are quarterly forms that must be generated from WinStabs. They are used to report wages earned and time worked to the Railroad Retirement Board by the parent organization (SMART TD).	Quarter 1: due April 30 Quarter 2: due Aug 1 Quarter 3: due October 31 Quarter 4: due January 31	**Refence Materials:** (Found in the Required Reporting section at: https://smart-union.org/td/local-toolbox/) • SMART TD Guide: OE-1A Reporting • Letter reporting no earnings for Form OE-1 • Form OE-1A • Form OE-1A instructions Note: SMART TD's RRB unit number is 8945. This number is necessary to file Form OE1A.	Completed reports can be submitted directly from WINSTABS or Email a copy of the completed report to the TD office to: oe1a@group.smart-union.org or mail to: Attn: Field Support Department SMART Transportation Division 6060 Rockside Woods Blvd. N, Suite 325 Independence, OH 44131 *We kindly ask that you do not staple together pages that are mailed into the TD Office.
Quarterly WinStabs Data Uploads	Memo from SMART general president	All types	Serves as a quarterly report to the International as well as a potential disaster recovery tool.	At minimum, by the end of each quarter	**Refence Materials:** (Found in the Required Reporting section at: https://smart-union.org/td/local-toolbox/) • Uploading WinStabs backup data to TD Connect	Do Not rename the file from the auto-generated name. The upload cannot be read/tracked if the name is changed.
W2/W3	Social Security Administration	All types paying taxable wages to Local officers	Reports employee earnings to the SSA and the employee	Jan. 31	**Refence Materials:** (Found in the Required Reporting section at: https://smart-union.org/td/local-toolbox/) • SMART TD Guide: W2/W3 Reporting W2s must be provided to each individual after filing on the BSO website.	Send a copy of each completed W2/W3 from the BSO website to the TD office. Email to: localreports@group.smart-union.org or mail to: *We kindly ask that you do not staple together pages that are mailed into the TD Office.

Requirement	Required by	Local type	Purpose	Due date	How to report	Special note
Monthly Treasurer report	SMART Constitution, Article 21B	All types	Monthly treasurer report includes: • Overview of Local accounts from WinStabs including variances from TD Connect • Listing of anything paid since last meeting • The roster of new/readmitted members • The roster of E-49 members • Listing of all reports completed and submitted since last meeting	Monthly at every local meeting	**Refence Materials:** (Found in the Required Reporting section at: https://smart-union.org/td/local-toolbox/) • SMART TD Guide: Local Treasurer's Monthly Meeting Report From WinStabs, making sure that all current eBills are worked and processed into WinStabs, bank statement reconciliation is current, and the Task List is updated, print: • Meeting Report • Task List Making sure outstanding eBills are worked, submitted and certified, print: • Current Variance Report • Member Status Changes Report (found on final statement of last eBill certified)	Copies of monthly treasurer reports must be kept with the local records.
Annual dues receipts	SMART Constitution, Article 21B	All types	Yearly dues receipts must be supplied to every member that paid dues at any time during the year.	January	Printed from TD Connect. Found under Reports>End of Year Reports	Dues receipts should either be mailed or emailed to the individual or hand delivered. Never leave them in unmonitored spaces such as breakrooms or yard offices.

Disbursement Type	Approval Granted / Documented With	Records to Support Claim for Payment	Taxable
Local Officer Salary • Dues in lieu of salary	***Local bylaws*** ***and/or*** ***Meeting minutes for 2-meeting process that established salary***	***Automatically paid- No claim form required***	***Yes***
LCA Salary	***LCA procedures*** ***and/or*** ***Meeting minutes for 2-meeting process that established salary***	***Automatically paid- No claim form required***	***Yes***
Lost Time Claim	***Meeting minutes that show membership approval PRIOR to payment***	• ***Local Expense Claim form*** • ***Required documentation to support lost time (pay stub, CBA rate, Work history, etc.)***	***Yes***
Committee Day	***Local bylaws /LCA procedures*** ***and/or*** ***Meeting minutes for 2-meeting process that established salary***	***Local Expense Claim form***	***Yes***
Officer/Vendor Expenses • Includes Supplies from TD	***Meeting minutes that show membership approval PRIOR to payment***	• ***Local Expense Claim form*** • ***Required documentation to support expenses payment including original receipts***	***No***
Tax Payments Federal/State	***SMART Constitution*** ***Federal/State Regulation***	***Automatically paid- No claim form required***	***No***
Refund of Dues	***SMART Constitution***	***Automatically paid- No claim form required***	***No***
TD eBill Statement	***SMART Constitution***	***Automatically paid- No claim form required***	***No***
Charitable & Social Spending	***Meeting minutes for 2-meeting process showing approval PRIOR to payment*** ***and*** ***If over $1600, mail referendum vote results***	• ***No claim form required*** • ***Original receipts***	***No***
Labor Bond	***SMART Constitution*** ***DOL Regulation***	***Automatically paid- No claim form required***	***No***