

10 Steps for a Successful Transition of Office for Local Secretary/Treasurers

Congratulations on your appointment or election to the Local Secretary/Treasurer (S&T) position. The Local S&T serves as the backbone to the business operations of your Local Union. Your position comes with a high level of fiduciary responsibility. A fiduciary is any person who has the legal responsibility for managing somebody else's money.

The following 10 steps will help to ensure your successful transition to office:

1. If not done already, **notify Dora Wolf** (dwolf@smart-union.org) in the SMART TD Updating Department of your appointment to the position. You will receive your login credentials to TD Connect via email shortly thereafter. There is space in WinStabs-NMR to save your login credentials. Go to Tools>Treasurer Information to store your information.
2. **Print out the Treasurer's Month to Month Guide.** This is the #1 resource for any treasurer. As a new treasurer it is recommended that you review the entire document to get a feel for what the job will require of you throughout the year. Following the monthly steps in this guide will set you up for success!

Resources: (Clickable link)

- [2020 Treasurer's Month to Month guide](#) (PDF): The No. 1 resource for a local S&T!

3. **Secure all Local assets and records** (including online user account names and passwords, including any email accounts that belong to the Local) from the outgoing officer(s). It is very important to try to secure the Local's login credentials for the IRS' Electronic Federal Tax Payment System (EFTPS) so that there is a smooth transition.

Resources: (Clickable link)

- SMART TD form: [Transfer of assets and records](#) (PDF)
- SMART TD form: [Records Inventory](#) (PDF)
- See the section on **Budget & Record Keeping** at <https://smart-union.org/td/local-toolbox/>

4. **Contact the bank** that holds the Local's checking account to update the authorized users to the new Local President and/or Local S&T. In most cases you will have to coordinate this with any outgoing officers and co-signers and provide proof of the election/appointment. (i.e. meeting minutes)

Article 21B, Section 64: "All disbursements issued by check or draft must be countersigned by the President of the Local."

Resources: (Clickable link)

- SMART TD form: [Updating Financial Institution Records checklist](#) (PDF)
- See the section on **Banking** at <https://smart-union.org/td/local-toolbox/>

5. The Local Treasurer serves as the responsible party for the Local Union with the IRS. You will need to **file the IRS Form 8822B** – Change of Address or Responsible Party-Business as soon as possible to ensure a smooth transition.

Resources: (Clickable link)

- IRS Form: [Form 8822-B – IRS Notification of Change of Address](#) (PDF)

6. If the outgoing S&T is willing and able, schedule time with him or her to **review the Local's assets and records along with an overview of how the Local handles business**. All salaries, lost time or expense disbursements should have proper approval. The Local By-Laws/ LCA procedures, or meeting minutes should specify officer salaries. Lost time and expense disbursements must have membership approval and proper documentation. Ask the outgoing S&T if there are any outstanding tasks to complete such as reports to be filed, disbursements to be made, or taxes that are due to be paid.

Resources:

- Approved Local By-Laws
- LCA Procedures
- Meeting Minutes
- See the section on **Disbursements** at <https://smart-union.org/td/local-toolbox/>
- See the section on **Local Governance** at <https://smart-union.org/td/local-toolbox/>

7. **Install and become familiar with WinStabs-NMR**. WinStabs is SMART-TD's proprietary bookkeeping software for Local unions. You will use this tool to maintain the Local's financial records and separate funds and to generate information needed for most of the reports that you will be required to file. WinStabs-NMR can be downloaded from the WinStabs section on the home screen in TD Connect. Follow the steps in the SMART TD Guide: Installation of WinStabs-NMR to download the program.

Resources: (clickable link)

- SMART TD Guide: [Operating requirements and installation of WinStabs NMR](#) (PDF)
- SMART TD video: [How to download/install WinStabs NMR](#)
- See the section on **WinStabs NMR** at <https://smart-union.org/td/local-toolbox/>

8. As Local Treasurer you are required to manage multiple funds. **Review the balances of each fund**. These can be found in Winstabs NMR under the Ledgers tab. This is called fund accounting. Each Local is required to have at least two funds: one is the Local fund and then a Local Committee of Adjustment (LCA) fund for each LCA. Some Locals have multiple LCA's and therefore have more than two funds. All normal operating expenses will be disbursed from the Local fund. Examples included: Local officer salaries and/or expenses, office expenses, meeting expenses, banquets/social functions. The LCA fund is used to reimburse LCA officers for representation. Examples include: Local Chairperson's salary, Local Chairperson's expenses for investigations, any other disbursements for representation.

Resources: (clickable link)

- See the section on **Disbursements** at <https://smart-union.org/td/local-toolbox/>
- See the section on **Budget & Record Keeping** at <https://smart-union.org/td/local-toolbox/>

9. An area that many Locals struggle with is making sure that payroll taxes are paid on time and that tax returns are filed on time with the IRS. As a new Local treasurer, you will want to **check that all IRS returns to date have been filed and the taxes have been paid**. Once your IRS Form 8822B has been filed and is accepted (you'll receive a letter), request the tax record of account transcripts from the IRS by calling 1-800-829-0115.

- Rail: Request transcripts for 941 and CT-1 taxes and returns.
- Bus: Request transcripts for 941 and 940 taxes and returns.
- Certain Locals are required by the IRS to file 944 taxes and returns. If your Local is one of these, a request for those transcripts should be made.
- All: Request transcripts for 990 returns and inquire on any penalties that are outstanding.

Become familiar with TD Connect. TD Connect is the web-based program SMART TD Local treasurers use to maintain member records and manage monthly dues and premium billing (the eBill). Questions about working the eBill should be directed to your assigned Membership Representative team. These staff members work to familiarize themselves with each of the locals they serve. With time and interaction with you, they will be able to provide specialized and efficient service to assist with your eBill challenges. [View Membership Rep team assignments and contact info here.](#) Your team members will be in the SMART TD office between the hours of 8:30 a.m. and 5 p.m. EST.

10.

Resources: (clickable link)

- SMART TD Guide: [An overview of TD Connect/eBill for Treasurers](#) (PDF)
- SMART TD Guide: [TD Connect: Member record and program procedures](#) (PDF)
- SMART TD Guide: [TD Connect: Steps for working the eBill](#) (PDF)
- See the section on **TD Connect & EBILL Resources** at <https://smart-union.org/td/local-toolbox/>

New S&Ts are encouraged to schedule appointments with the Help Desk for training on the role and responsibilities of the position. The Field Support Department Help Desk is available to help with questions about:

- Secretary/Treasurer Duties
- WinStabs
- Paying taxes
- Filing taxes and other reports
- Disbursements
- Regulatory compliance
- Fund maintenance

Call the Field Support Help Desk at 216-227-5444 or email FSHelpDesk@group.smart-union.org. When you call the help desk, please leave a message with the following or make sure your email includes:

- Your Name
- Your Local
- Your phone number
- Let us know you want to make an appointment because you're a new S&T
- Your availability for an appointment time (Monday afternoons, Tuesdays and Thursdays are when appointments are typically scheduled. At times, we may be scheduling appointments 3 to 4 weeks out.)

SMART TD offers a variety of formal training options for Local officers.
For new events, visit the section on **Training and Events** at
<https://smart-union.org/td/local-toolbox/>