

S&T's guide to required reports

Requirement	Required by	Local type	Purpose	Due date	How to report	Special note
Annual 990, 990-EZ, or 990-N	IRS	All types	<p>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.</p> <p>For Form 990 and Form 990-EZ filers, there is a \$20/day late penalty</p>	May 15	<p>Use the worksheet from WinStabs NMR to determine which 990 report you must file.</p> <ul style="list-style-type: none"> • SMART TD Guide: Form 990 Reporting – Annual Requirement to Maintain IRS tax-exempt status (PDF) • IRS guide to electronic filing of 990-N (PDF) • 2018 Form 990 EZ (Fillable PDF) • 2018 Form 990 (Fillable PDF) • 2018 Form 990, Schedule O (Fillable PDF) • IRS instructions: Form 990 (PDF) 	<p>For Form 990 and Form 990-EZ filers, send a signed/dated copy of the completed form to the TD office.</p> <p>For Form 990-N filers, send a copy of the confirmed filing to the TD office.</p> <p>Email to: localreports@group.smart-union.org or mail to:</p> <p>Attn: Field Audit & Support SMART Transportation Division 24950 Country Club Blvd, Suite 340 North Olmsted, OH 44070</p>
Payroll tax returns	IRS	Please refer to section on Payroll Taxes on S&T Tools page or this PDF .				
Annual LM report	Department of Labor	All types (A few locals do not have to file the LM report – contact the Field Audit Department if you are unsure.)	Reports union finances and Local/LCA officer earnings to ensure compliance with the LMRDA.	March 30	<p>Use the worksheet from WinStabs NMR to determine which LM report you must file.</p> <p>Reports must be filed online with the DOL's Electronic Forms System (EFS).</p> <p>Click here for information on registering and using EFS and for guidance and instructions on preparing the LM reports.</p>	<p>Send a copy of the completed LM form from the EFS website to the TD office.</p> <p>Email to: localreports@group.smart-union.org or mail to:</p> <p>Attn: Field Audit & Support SMART Transportation Division 24950 Country Club Blvd, Suite 340 North Olmsted, OH 44070</p>

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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.	<ul style="list-style-type: none"> • SMART TD guide to establishing or amending local bylaws (PDF) • Local bylaws template (Microsoft Word format) • Local bylaws template (alternate election language) (Microsoft Word format) 	<p>If the bylaws are approved, they must be submitted for final review and approval to the following:</p> <p>Attn: SMART TD President 24950 Country Club Blvd., Suite 340 North Olmsted, OH 44070-5333</p> <p>Bylaws may also be submitted by email to President_TD@smart-union.org, or by fax to (216) 228-5755</p>
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	<ul style="list-style-type: none"> • Report of Elections Form (fillable PDF) 	<p>Mail to: General Secretary-Treasurer, SMART, 1750 New York Ave. NW, 6th Floor, Washington, D.C. 20006</p> <p>Also, please send a copy to: SMART Transportation Division, 24950 Country Club Blvd., Ste. 340, North Olmsted, OH 44070-5333</p> <p>or email results to President_TD@smart-union.org.</p> <p>* The SMART TD Updating Department is to be notified in writing immediately upon the resignation/termination of any officer by emailing dwolf@smart-union.org.</p>

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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.	Feb. 20	<ul style="list-style-type: none"> • SMART TD Guide: Preparing the TAR for Trustee Review (PDF) • SMART TD Guide: Auditing the TAR – A Guide for Trustees (PDF) • Sample letter requesting financial documents (PDF) • Sample assets inventory (PDF) • Treasurer's Annual Report (PDF) (If your Local uses WinStabs – use the WinStabs form.) • Local president financial oversight (fillable PDF) 	<p>Send a copy of the signed and balanced report along with December bank statements for all Local accounts (checking, savings, investments) to the TD office.</p> <p>Email to: localreports@group.smart-union.org or mail to:</p> <p>Attn: Field Audit & Support SMART Transportation Division 24950 Country Club Blvd, Suite 340 North Olmsted, OH 44070</p>
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	Feb. 20	<ul style="list-style-type: none"> • Local president financial oversight (fillable PDF) 	<p>Send a signed/dated copy of the completed form to the TD office.</p> <p>Email to: localreports@group.smart-union.org or mail to:</p> <p>Attn: Field Audit & Support SMART Transportation Division 24950 Country Club Blvd, Suite 340 North Olmsted, OH 44070</p>

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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 in April Quarter 2: due in July Quarter 3: due in October Quarter 4: due in January	<ul style="list-style-type: none"> • SMART TD Guide: OE-1A Reporting (rail only) (PDF) • Letter reporting no earnings for Form OE-1A (PDF) • Form OE-1A (fillable PDF) • Form OE-1A instructions (rail only) (PDF) <p>Note: SMART TD's RRB unit number is 8945. This number is necessary to file Form OE-1A.</p>	<p>Completed reports can be submitted directly from WinStabs NMR</p> <p>or</p> <p>Send a signed/dated copy of the completed report to the TD office.</p> <p>Email to: localreports@group.smart-union.org or mail to:</p> <p>Attn: Field Audit & Support SMART Transportation Division 24950 Country Club Blvd, Suite 340 North Olmsted, OH 44070</p>
Quarterly WinStabs NMR	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	<ul style="list-style-type: none"> • Uploading WinStabs backup data to TD Connect (PDF) 	
W3/W2	Social Security Administration	All types paying taxable wages to Local officers	Reports employee earnings to the SSA and the employee	Jan. 31	<p>Review this guide: SMART TD Guide: W2/W3 Reporting (PDF)</p> <p>W2s must be provided to each individual after filing on the BSO website.</p>	<p>Send a copy of each completed W2/W3 from the BSO website to the TD office.</p> <p>Email to: localreports@group.smart-union.org or mail to:</p> <p>Attn: Field Audit & Support SMART Transportation Division 24950 Country Club Blvd, Suite 340 North Olmsted, OH 44070</p>

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Monthly treasurer report	SMART Constitution, Article 21B	All types	<p>Monthly treasurer report includes:</p> <ul style="list-style-type: none"> • 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	<p>From WinStabs NMR, making sure that all current eBills are worked and processed into WinStabs NMR, bank statement reconciliation is current, and the Task List is updated, print:</p> <ul style="list-style-type: none"> • Meeting Report • Task List <p>Making sure outstanding eBills are worked, submitted and certified, print:</p> <ul style="list-style-type: none"> • Current Variance Report • Member Status Changes Report (found on final statement) 	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	<ul style="list-style-type: none"> • For years 2018 and older this is done using the WinStabs database for the corresponding year. • For years 2019 and later, this is done using the report in TD Connect (coming soon) 	Dues receipts should either be mailed or emailed to the individual or hand delivered.

We hope you find these tools helpful in fulfilling your duties and welcome your comments on how the SMART Transportation Division could further assist you. If you have any questions, contact your Local's Membership Representatives team.

The Field Support Help Desk is reachable at 216-227-5444. Drop-in help desk hours are 9a-5p (Central Time) M-W-F. Help desk appointments can be scheduled in advance for Tuesdays, Thursdays, weekends, and evenings. Call or email fieldauditor@group.smart-union.org to schedule an appointment.

Questions about submitting reports to the TD office?

Contact Field Audit and Support Assistant Alyssa Patchin at localreports@group.smart-union.org or by calling 216-277-5281.