

# **FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT**

(electronic)

## **USER GUIDE**

Version 3.0



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**USER GUIDE**

FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

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## Introduction

The U.S. Department of Labor's Office of Labor-Management Standards (OLMS) is pleased to introduce the new Form LM-2 electronic software. This software supports revised reporting requirements for labor unions that must submit Form LM-2. Using the new electronic Form LM-2, you can:

- Enter information directly into an online version of the form;
- Import data files extracted from your financial accounting system into the form;
- Capture your labor organization's president's and treasurer's signatures electronically; and
- Submit the signed form electronically to OLMS.

## Getting Started

This document guides you through the process of preparing and completing the electronic Form LM-2, providing instructions and navigation tips to help you:

- Download the electronic Form LM-2 from the OLMS Web site;
- Navigate and enter information directly into the form;
- Import data files extracted from your union's accounting system into the form; and
- Add digital signatures.

This document's focus is "how" to enter information into the form. Two companion documents provide additional information:

Document Name	Contents	Location
Instructions for Form T-1 Trust Annual Report	<ul style="list-style-type: none"> <li>▪ Rules for filing</li> <li>▪ Guidance for filing temporary and continuing hardship exemptions</li> <li>▪ Detailed directions for what information to enter</li> </ul>	<a href="http://www.dol.gov/esa/regs/compliance/olms/revisedlm2.htm">http://www.dol.gov/esa/regs/compliance/olms/revisedlm2.htm</a>
Data Specifications Document (and accompanying files)	<ul style="list-style-type: none"> <li>▪ Guidance to technical users for creating data access or transformation tools and preparing data import files</li> </ul>	<a href="http://www.dol.gov/esa/regs/compliance/olms/dsd.htm">http://www.dol.gov/esa/regs/compliance/olms/dsd.htm</a>

## **Before You Begin**

To use the electronic Form LM-2 you need the following hardware and software.

### **Hardware**

Processor: Intel® Pentium III® (or equivalent)

Operating System options:

Microsoft® Windows 98, Second Edition

Microsoft® Windows, Millennium Edition

Microsoft® Windows NT® 4.0 with Service Pack 6

Microsoft® Windows 2000 with Service Pack 2

Microsoft® XP Professional

Microsoft® XP Home Edition

Memory: 64MB of RAM

Available hard disk space: 60MB

**Note:** For optimum performance, OLMS recommends using an Intel Pentium 4® (or equivalent) processor running at a minimum speed of 2.4 GHz with 1GB of memory.

### **Software**

Adobe® Reader®, Version 6.x or higher

Internet Browser options:

Internet Explorer, Version 5.5 or 6.0

Netscape, Version 4.7




Mozilla, Version 1.3 or 1.4

### **Using Adobe® Reader®**

You will need Adobe® Reader® to use the electronic Form LM-2. If you do not have Adobe® Reader® installed on your system, you can download a free copy of Adobe® Reader® from the Adobe Web site ([www.adobe.com](http://www.adobe.com)).



## Tips for Navigating Throughout Form LM-2

ACTION	TIP
<p><b>Moving from page to page</b></p> 	<p>For greater ease in navigating through the document, use the Page thumbnails on the left hand side of the screen to scroll from page to page.</p> <p>You also can highlight the page number that is displayed in the middle of the bottom of the screen, enter the page number you want to go to, and press &lt;Enter&gt;. You are automatically taken to that page. This is very useful if you know exactly where you want to go and saves scrolling through the form and/or the thumbnails. The navigation buttons located on either side of the number box allow you to navigate forward and back one page at a time or go to the first or last page of the form.</p> 
 <p><b>Moving from field to field</b></p>	<p>Use the mouse to click the field in which you want to enter text instead of using the &lt;Tab&gt; key.</p>
<p><b>Saving the Document</b></p>	<p><b>Save your work frequently!</b> As you fill out the form, go to the "File" Menu and select "Save As." The "Save As" function will automatically reduce the file size of the form so it is preferable to use the "Save As" function.</p>
<p><b>Date Fields</b></p>	<p>Enter dates in the format: <b>mm/dd/yyyy.</b></p>
<p><b>State Fields</b></p>	<p>Enter the two-character postal abbreviation of a U.S. state or protectorate. You must use the drop-down list to enter the state in any section of the form where the state is required. The state cannot be manually entered by the user. Alternatively, you can choose "00" from the drop-down list to enter a non-listed country in the state field and its corresponding postal code (e.g., NW34D2).</p> <p>If you choose a U.S. state or protectorate you must enter a properly formatted U.S. ZIP code.</p>
<p><b>Telephone Numbers</b></p>	<p>Include the area code when entering the phone number.</p>
<p><b>Text Fields</b></p>	<p>Other than Item 69 – Additional Information, <b>50 characters is the maximum length of any field in the form.</b></p>
<p><b>ZIP Code Fields</b></p>	<p>ZIP codes must either be five or nine digits for U.S. states or protectorates. For example, 12345 or 12345-6789. Alternatively, choose "00" from the drop-down list to enter a non-listed country in the state field and its corresponding postal code (e.g., NW34D2).</p>

#### **Adding Additional Information (Item 69)**

The Instructions for Form LM-2 identify entries that require you to provide additional information. For example, you must provide detail and circumstances in connection with the liquidation, reduction, or writing off of any account receivable (Schedule 1).

Using the electronic Form LM-2, you add required and optional additional information in Item 69 (Page 1 of Form LM-2) in the following instances:

- When prompted by the form to enter required additional information into an item or a schedule;
- When prompted by the form to enter required additional information when the form is validated; and
- When you want to add general comments or additional information about information you are reporting on Form LM-2 (optional additional information).



## Entering Required Additional Information

The following table identifies the Form LM-2 items that prompt you to enter information in Item 69.

Page/Schedule	Item/Column Number	Reason for Prompt to Enter Additional Information
Page 1	Item 2	Entering a reporting period that is less than one year in length
Page 1	Item 3	Selecting option "C", Terminal Report
Page 1	Item 9	Answering "No"
Page 1	Item 70	Changing the President's title
Page 1	Item 71	Changing the Treasurer's title
Page 2	Items 10 – 13	Answering "Yes"
Page 2	Items 15 – 18	Answering "Yes"
Schedule 1	Column E	Entering data in column E
Schedule 2	Column D2 and E	Entering data in column D2 and if the value in column E does not equal the sum of the values in columns B and C, minus the sum of the values in columns D1 and D2
Schedule 8	Column E	Entering data in column E
Schedule 9	Column D2 and E	Entering data in column D2 and if the value in column E does not equal the sum of the values in columns B and C, minus the sum of the values in columns D1 and D2
Schedule 13	Column A and C	<ul style="list-style-type: none"> <li>Entering information in the Category of Membership column</li> <li>Entering a category of membership that does NOT have the voting rights checkbox marked "yes"</li> </ul>
Statement A	Item 22	If an automatically calculated cash reconciliation results in a discrepancy of \$100 or greater
Statement A	Item 24, Column A	Entering an amount not equal to the total amount of Schedule 2, column B
Statement A	Item 31, Column C	Entering an amount not equal to the total of Schedule 9, column B
Statement A	Items 22 – 33, Columns A and C	Entering amounts that are different than the amounts of previous filing's end of reporting period amounts

After you enter data in a field that requires additional information or when the system validates that field (see *Validating the Form*), a message identifying the additional information you must enter displays.

## Adding Required Information

To add required additional information:

1. Click the **OK** button to close the message window.

The form takes you to Item 69—Additional Information.

2. Enter the information according to the instructions in the message window that prompted you to enter additional information.
3. Click the **Save** button in the upper right corner of Item 69—Additional Information.

The additional information displays on the Additional Information Summary page that is automatically added to the end of the form.

**Note:** You are required to enter an answer in Item 69. Entering a space, tab or return without any other text will not be accepted by Form LM-2.

## Deleting Required Information

To delete additional information you were prompted to enter:

1. Navigate to the page and field which prompted you to enter the additional information and change or delete the entry in the field.

**Example 1:** If you entered an amount in a field, delete the amount.

**Example 2:** If you selected a check box that prompted the message to enter additional information, change the check box selection—for example, from “yes” to “no.”

The additional information you entered is automatically deleted from the Additional Information page.

## Adding Optional Information

To add optional additional information:

1. Navigate to the first page of Form LM-2.
2. Click the **General Additional Information** button.  
A message window stating that you can enter general comments displays.
3. Click the **OK** button to close the message window.  
The cursor is now in Item 69—Additional Information.
4. Enter a comment in Item 69—Additional Information.
5. Click the **Save** button in the upper right corner of Item 69—Additional Information.

The comment that you entered is labeled “General Information” on the Additional Information Summary page at the end of the form.

## Modifying or Deleting Optional Additional Information

To modify or delete optional additional information:

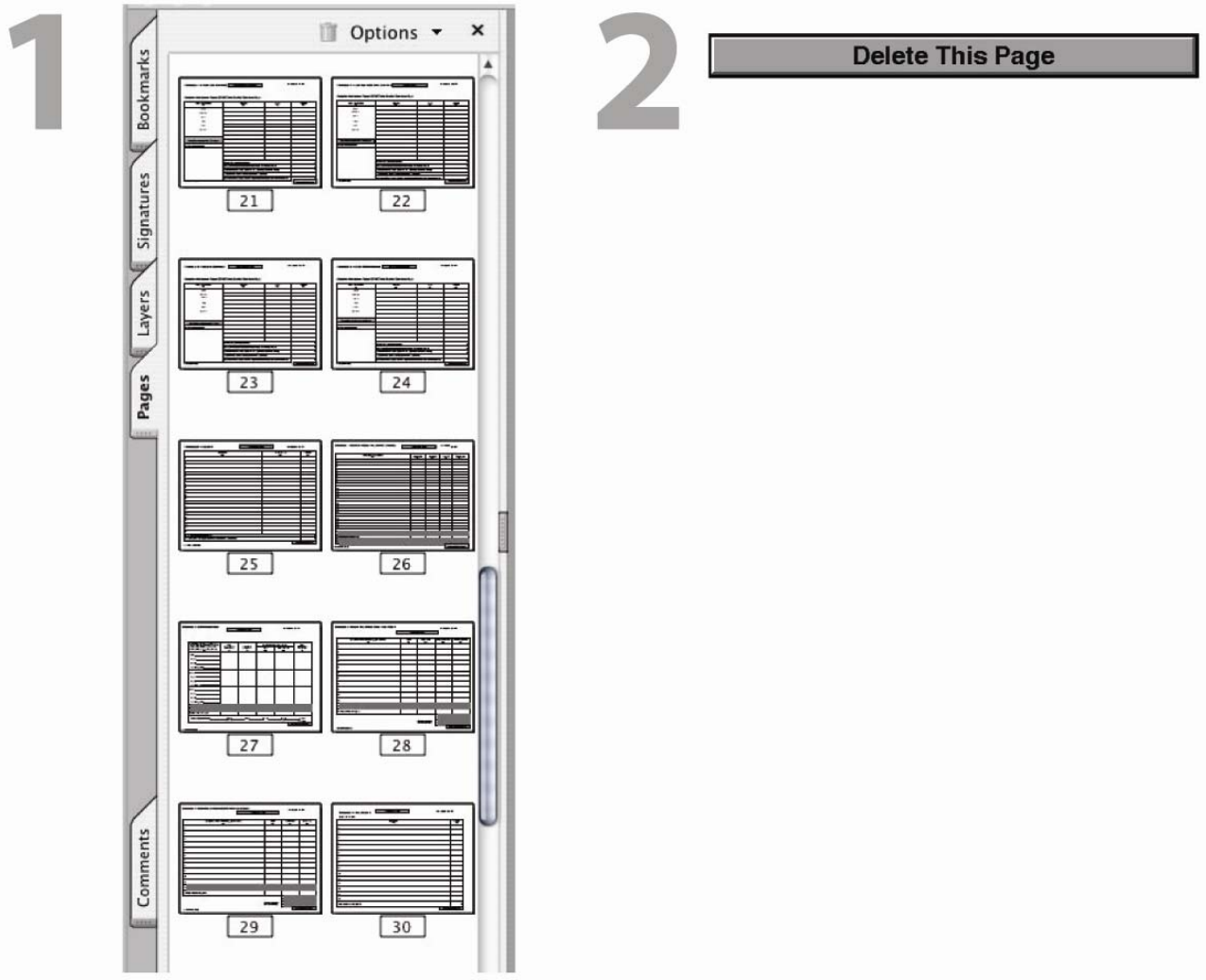
1. Navigate to the first page of Form LM-2.
2. Click the **General Additional Information** button.  
A message stating that you can enter general comments displays.
3. Click the **OK** button to close the message window.  
Previously entered comments display in Item 69—Additional Information.
4. Modify, including adding more information or deleting the comment(s) that display in Item 69—Additional Information.
5. Click the **Save** button in the upper right corner of Item 69—Additional Information.

The revised comment displays on the Additional Information Summary page at the end of the form. When you delete a comment, it is removed from the Additional Information Summary page.

### Deleting Additional Schedule Information

Each schedule of the electronic Form LM-2 allows you to generate additional pages to report information. If you need to report more information than fits on an electronic Form LM-2 schedule page, you can generate additional pages. (Each schedule's instructions guide you through adding pages.) If you need to delete a page that you added, follow these steps.

1. Navigate to the additional Schedule page you want to delete.
2. Click the **Delete This Page** button at the top of the form.



## Downloading and Prefilling Document

To begin the process of completing the electronic Form LM-2, download the form and prefill information by following these steps:

1. Go to OLMS' electronic Form LM-2 Web page ([www.olms.dol.gov](http://www.olms.dol.gov)).
2. Select "Download the Electronic Revised Form LM-2" from the *Quick Links* section.

**U.S. Department of Labor**  
**Employment Standards Administration**  
**Office of Labor-Management Standards**  
[www.dol.gov/esa](http://www.dol.gov/esa)

Search / A-Z Index

Find It! By Topic | By Audience | By Top 20 Requested Items | By Form | By Organization | By Location

March 10, 2004 DOL Home > ESA > OLMS

### Office of Labor-Management Standards (OLMS)

The Office of Labor-Management Standards (OLMS) of the U.S. Department of Labor's Employment Standards Administration administers and enforces most provisions of the Labor-Management Reporting and Disclosure Act of 1959 (LMRDA). The LMRDA was enacted primarily to ensure basic standards of democracy and fiscal responsibility in labor organizations representing employees in private industry. Unions representing U.S. Postal Service employees became subject to the LMRDA with the passage of the Postal Reorganization Act of 1970. The LMRDA establishes:

- A Bill of Rights for union members;
- Requirements for reporting and disclosure of financial information and administrative practices by labor unions;
- Requirements for reporting and disclosure by employers, labor relations consultants, union officers and employees, and surety companies, when they engage in certain activities;
- Rules for establishing and maintaining trusteeships;
- Standards for conducting fair elections of union officers; and
- Safeguards for protecting union funds and assets.

OLMS also administers provisions of the Civil Service Reform Act of 1978 and the Foreign Service Act of 1980 relating to standards of conduct for Federal employee unions, which are comparable to LMRDA requirements. OLMS does not have jurisdiction over unions representing solely state, county, or municipal employees.

#### Transit Employee Protections

When Federal funds are used to acquire, improve, or operate a transit system, Federal law requires arrangements to protect the rights of affected mass transit employees. The OLMS Division of Statutory Programs ensures that fair and equitable arrangements are in place before the U.S. Department of Transportation's Federal Transit Administration (FTA) can release funds to grantees. The terms and conditions of the protective arrangements are included in the grantee's contract with FTA.

Last Updated: 01/29/04

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**U.S. Department of Labor**  
 Frances Perkins Building  
 200 Constitution Avenue, NW

**1-866-4-USA-DOL**  
 TTY: 1-877-889-5627  
**Contact Us**

#### Quick Links

- [New! Download the Electronic Revised Form LM-2](#)
- [New! Download the Electronic Form T-1](#)
- [Final Rule for Revised Form LM-2 and New Form T-1](#)
- [Final Rule Effective Date Delayed](#)
- [Revised Form LM-2 Information and FAQ's](#)
- [Form T-1 Information and FAQ's](#)
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THE BECK POSTER

- [Executive Order 13201](#)
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#### OLMS Links

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- [LMRDA Enforcement](#)
- [Internet Public Disclosure Room](#)
- Forms**
  - [Current LM-2, LM-3, LM-4](#)
  - [Revised Form LM-2](#)
  - [New Form T-1](#)
  - [All Other Forms](#)
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- [Transit Employee Protections](#)

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### FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

3. Enter the first three digits of your labor organization's file number in the Union ID # field's first segment. Enter the second three digits of your labor organization's file number in the Union ID # field's second segment.
4. Enter the beginning date of this filing by using the *Period Covered Begin* field's drop-down list.
5. Enter the ending date of this filing by using the *Period Covered End* field's drop-down list.  
  
Note: You cannot enter a date range that covers more than one year.
6. Click the **Generate Form** button.

**Electronic Filing**  
for Labor Unions & their Trusts

**Download LM-2: Enter Your Information**  
The Electronic Filing System customizes the LM-2 with your Union's information based upon information that you enter below. Enter the Union Filing Number and the reporting period for this report. If you do not know the Union Number, please contact OLMS at: (202) 693-0124.

Union ID #:  -

**Period Covered**

Begin

End

The *Click Below to Start Downloading* window displays.

**Electronic Filing**  
for Labor Unions & their Trusts

**Download LM-2: Click Below to Start Downloading**

To complete this step you must copy the PDF file to a folder on your hard drive. To do this, right click on the link below. Click on "Save Target As..." and then select a location to store the PDF file. To use the downloaded form, first start the Adobe® Reader® 6.0 program on your computer. Open the form by selecting "Open" from the Adobe® Reader® "File" menu, and navigating to the location where you saved the lm2.pdf and selecting it.

[Revised Form LM-2](#)

**Please Note:** If you attempt to use the form by simply double-clicking on the file name on your computer and you have an earlier version of Adobe® Reader® installed on your system, the form will open in the earlier version of Adobe Reader, and will not function properly. You must use Adobe® Reader® version 6.0 or higher when working with the revised LM-2 PDF.

**Caution:** Never run the PDF from the OLMS website because there is a risk you may lose your data. Always run the revised LM-2 from a local copy you downloaded to your computer.

7. Right-click the Revised Form LM-2 link. Click "Save Target As..." and then select a location to store the PDF file. To use the downloaded form, first start the Adobe® Reader® 6.x or higher program on your computer. Open the form by selecting "Open" from the Adobe® Reader® "File" menu, and navigating to the location where you saved the lm2.pdf and selecting it.



**FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)**

Some fields on page 1 of Form LM-2 are populated with prefill information. If this is not the first time your labor organization has filed an LM-2, some fields on Statement A are populated with prefill information. The following table lists the fields containing prefill information and indicates whether or not those fields are editable.

Page	Item Number	Name	Editable
1	1	File Number	No
1	2	Period Covered Start Date	No
1	2	Period Covered End Date	No
1	4	Affiliation Name	No
1	5	Designation	No
1	6	Designation Number	No
1	7	Unit Name	No
1	8	First Name	Yes
1	8	Last Name	Yes
1	8	P.O. Box	Yes
1	8	Number and Street	Yes
1	8	City	Yes
1	8	State	Yes
1	8	Zip Code	Yes
Statement A	22A	Cash (Start of Period)	Yes
Statement A	23A	Accounts Receivable (Start of Period)	Yes
Statement A	24A	Loans Receivable (Start of Period)	Yes
Statement A	25A	U.S. Treasury Securities (Start of Period)	Yes
Statement A	26A	Investments (Start of Period)	Yes
Statement A	27A	Fixed Assets (Start of Period)	Yes
Statement A	28A	Other Assets (Start of Period)	Yes
Statement A	30C	Accounts Payable (Start of Period)	Yes
Statement A	31C	Loans Payable (Start of Period)	Yes
Statement A	32C	Mortgages Payable (Start of Period)	Yes
Statement A	33C	Other Liabilities (Start of Period)	Yes

**Important:**

- If you change Statement A information that has been prefilled, you are prompted to provide a reason in the Additional Information box (Item 69).

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## FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

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

**FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT**

Form Approved  
Office of Management and Budget  
No. 1215-0186  
Expires 11-30-2006

**MUST BE USED BY LABOR ORGANIZATIONS WITH \$250,000 OR MORE IN TOTAL ANNUAL RECEIPTS AND LABOR ORGANIZATIONS IN TRUSTEESHIP**

This report is mandatory under P.L. 86-257, as amended. Failure to comply may result in criminal prosecution, fines, or civil penalties as provided by 29 U.S.C. 436 or 440.

READ THE INSTRUCTIONS CAREFULLY BEFORE PREPARING THIS REPORT

For Official Use Only	1. FILE NUMBER 123456	2. PERIOD COVERED From: MO DAY YEAR Through: MO DAY YEAR 1	3. (a) AMENDED - If this is an amended report, check here: <input type="checkbox"/> (b) HARDSHIP - If filing under the hardship procedures, check here: <input type="checkbox"/> (c) TERMINAL - If this is a terminal report, check here: <input type="checkbox"/>
4. AFFILIATION OR ORGANIZATION NAME		8. MAILING ADDRESS (Type or print in capital letters)	
5. DESIGNATION (Local, Lodge, etc.)		First Name Last Name	
6. DESIGNATION NUMBER		P.O. Box - Building and Room Number	
7. UNIT NAME (if any)		Number and Street	
9. Are your organization's records kept at its mailing address? (If "No," provide address in Item 69.) Yes <input type="checkbox"/> No <input type="checkbox"/>		City	
		State ZIP Code + 4	
69. ADDITIONAL INFORMATION (Text entered will appear on last page of form. To enter comments, press the "General Additional Information" button.)			
Each of the undersigned, duly authorized officers of the above labor organization, declares, under penalty of perjury and other applicable penalties of law, that all of the information submitted in this report (including the information contained in any accompanying documents) has been examined by the signatory and is, to the best of the undersigned's knowledge and belief, true, correct, and complete. (See Section VI on penalties in the instructions.)			
70. SIGNED: _____ PRESIDENT (If other title, see instructions.) Date Telephone Number		71. SIGNED: _____ TREASURER (If other title, see instructions.) Date Telephone Number	

Form LM-2 (Revised 2003)  
v1.13.2004.14.45

General Additional Information Validate Form Add Signature Block

### To complete Page 1:

1. Complete Item 3 if the report is amended, hardship-exempted, or terminal.
2. Enter information in Items 5-9 according to the instructions.

**Note:** Items 5-7 are not editable.

**Note:** You must go through the U.S. Department of Labor's Office of Labor-Management Standards to officially change a labor organization's affiliation or organization name in Item 4.

**Note:** You must answer either "Yes" or "No" in Item 9.

### Important:

You are prompted to enter additional information in Item 69 if:

- The Period Covered is less than one year;
- You indicate that this is a terminal report (Item 3);
- You select "No" as the answer to Item 9;
- Changing President's title (Item 70); and/or
- Changing Treasurer's title (Item 71).



FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

**COMPLETE ITEMS 10 THROUGH 21** FILE NUMBER: 123456

10. During the reporting period did the labor organization create or participate in the administration of a trust or other fund or organization, as defined in the instructions, which provides benefits for members or their beneficiaries? Yes  No

11. During the reporting period did the labor organization have a political action committee (PAC) fund? Yes  No

12. During the reporting period did the labor organization have an audit or review of its books and records by an outside accountant or by a parent body auditor/representative? Yes  No

13. During the reporting period did the labor organization discover any loss or shortage of funds or other assets? (Answer "Yes" even if there has been repayment or recovery.) Yes  No

14. What is the maximum amount recoverable under the labor organization's fidelity bond for a loss caused by any officer, employee or agent of the labor organization who handled union funds?

15. During the reporting period did the labor organization acquire or dispose of any assets in any manner other than by purchase or sale? Yes  No

16. Were any of the labor organization's assets pledged as security or encumbered in any other way at the end of the reporting period? Yes  No

17. Did the labor organization have any contingent liabilities at the end of the reporting period? Yes  No

18. During the reporting period did the labor organization have any changes in its constitution and bylaws, other than rates of dues and fees, or in practices/procedures listed in the instructions? Yes  No

19. What is the date of the labor organization's next regular election of officers?

20. How many members did the labor organization have at the end of the reporting period? (Total from Line 8 of Schedule 13)

21. What are the labor organization's rates of dues and fees? (Enter a minimum and maximum if more than one rate applies for any line.)

Rates of Dues and Fees				
Dues/Fees	Amount	Unit	Minimum	Maximum
(a) Regular Dues/Fees		per		
(b) Working Dues/Fees		per		
(c) Initiation Fees		per		
(d) Transfer Fees		per		
(e) Work Permits		per		

If the answer to any of the above questions is "Yes," provide details in Item 69 (Additional Information) as explained in the instructions for each item.

Form LM-2 (Revised 2003) Perform Calculations

**To complete page 2:**

- 1. Answer Items 10-21 according to the instructions.

**Important:**

- You are prompted to enter additional information in Item 69 if you select "Yes" as the answer to Items 10-13 and 15-18.
- You cannot enter negative numbers in Item 14.

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## FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

STATEMENT A - ASSETS AND LIABILITIES  
Complete Schedules 1 Through 20 Before Completing Statement A

FILE NUMBER: 123456

Assets	ASSETS			
	Schedule Number	Start of Reporting Period (A)	End of Reporting Period (B)	
22. Cash				
23. Accounts Receivable	1			\$0
24. Loans Receivable	2			\$0
25. U.S. Treasury Securities				
26. Investments	5	1	2	\$0
27. Fixed Assets	6			\$0
28. Other Assets	7			\$0
29. TOTAL ASSETS				\$0

Liabilities	LIABILITIES			
	Schedule Number	Start of Reporting Period (C)	End of Reporting Period (D)	
30. Accounts Payable	8			\$0
31. Loans Payable	9	3	4	\$0
32. Mortgages Payable				\$0
33. Other Liabilities	10			\$0
34. TOTAL LIABILITIES				\$0
35. NET ASSETS (Item 29 Less Item 34)			5	\$0

Form LM-2 (Revised 2003)

Perform Calculations

### To complete Statement A:

1. The software will prefill assets information for the start of the reporting period in Column A. If the data is inaccurate, however, it can be edited manually.
2. Enter Cash and U.S. Treasury Securities information for the end of the reporting period in Column B, Lines 22 and 25 according to the instructions.
3. The software will prefill liabilities information for the start of the reporting period in Column C. If the data is inaccurate, however, it can be edited manually.
4. Enter Mortgages Payable information for the end of the reporting period in Column D, Line 32.
5. Click the **Perform Calculations** button.

### Important:

- Complete Schedules 1-20 before completing Statement A.
- You are prompted to enter additional information in Item 69 if:
  - The amount in Item 24, Column A does not equal the total of Schedule 2, Column B, Line 6 when signing the form;
  - The amount in Item 31, Column C does not equal the total of Schedule 9, Column B, Line 13, when signing the form; and/or
  - You change the amount in Column A or C in Statement A.

FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

**STATEMENT B - RECEIPTS AND DISBURSEMENTS**  
Complete Schedules 1 Through 20 Before Completing Statement B

FILE NUMBER: 123456

Item	CASH RECEIPTS	SCH #	AMOUNT	Item	CASH DISBURSEMENTS	SCH #	AMOUNT
36. Dues and Agency Fees				50. Representational Activities	15		\$0
37. Per Capita Tax				51. Political Activities and Lobbying	16		\$0
38. Fees, Fines, Assessments, Work Permits				52. Contributions, Gifts, and Grants	17		\$0
39. Sale of Supplies				53. General Overhead	18		\$0
40. Interest				54. Union Administration	19		\$0
41. Dividends				55. Benefits	20		\$0
42. Rents				56. Per Capita Tax			
43. Sale of Investments and Fixed Assets	3		\$0	57. Strike Benefits			
44. Loans Obtained	9		\$0	58. Fees, Fines, Assessments, etc.			
45. Repayments of Loans Made	2		\$0	59. Supplies for Resale			
46. On Behalf of Affiliates for Transmittal to Them				60. Purchase of Investments and Fixed Assets	4		\$0
47. From Members for Disbursement on Their Behalf				61. Loans Made	2		\$0
48. Other Receipts	14		\$0	62. Repayment of Loans Obtained	9		\$0
49. <b>TOTAL RECEIPTS</b>			\$0	63. To Affiliates of Funds Collected on Their Behalf			
				64. On Behalf of Individual Members			
				65. Direct Taxes			
				66. Subtotal			\$0
				67. Withholding Taxes and Payroll Deductions			
				67a. Total Withheld			
				67b. Less Total Disbursed			
				67c. Total Withheld But Not Disbursed			\$0
				68. <b>TOTAL DISBURSEMENTS (Line 66-Line 67c)</b>			\$0

Form LM-2 (Revised 2013)

2 **Perform Calculations**

**To complete Statement B:**

1. Enter dollar amounts in Lines 36-42, 46 and 47, 56-59, 63-65, and 67 according to the instructions.
2. Click the **Perform Calculations** button.


**Important:**

- Complete Schedules 1-20 before completing Statement B.
- You are prompted to enter additional information in Item 69 if the following is true:

$$\begin{array}{r}
 \text{Item 22, Column A} \\
 + \quad \text{Item 49} \\
 - \quad \text{Item 68} \\
 \hline
 \neq \quad \text{Item 22, Column B} \pm 100
 \end{array}$$

# USER GUIDE

## FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

SCHEDULE 1 - ACCOUNTS RECEIVABLE AGING SCHEDULE  **Add More Accounts Receivable** FILE NUMBER: 123456

Entity or Individual Name (A)	Total Account Receivable (B)	90-180 Days Past Due (C)	180+ Days Past Due (D)	Liquidated Account Receivable (E)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25. Totals from Continuation pages (if any)	\$0	\$0	\$0	\$0
26. Totals of Lines 1 through 25	\$0	\$0	\$0	\$0
27. Totals from all other accounts receivable	\$0	\$0	\$0	\$0
28. Totals of Lines 26 and 27 (Enter the Total from Line 25, Column (B) in Item 23, Column (B).)	\$0	\$0	\$0	\$0

Form LM-2 (Revised 2003)

**Perform Calculations**

### To complete Schedule 1:

1. Complete Columns A, B, C, D, and E according to the instructions.

**Note:** If you enter an amount in Column E, you are prompted to enter additional information in Item 69.

2. Click the **Perform Calculations** button.

### To add a page to report additional accounts receivable information:

1. Click the **Add More Accounts Receivable** button.  
A continuation page is added to the end of Form LM-2.

2. Enter additional accounts receivable information.

3. Click the **Perform Calculations** button.

The total amounts from the additional page display on Schedule 1, Line 25.

**Note:** If you need to add more pages to report accounts receivable, you must return to Schedule 1 (page 5 of Form LM-2) and click the **Add More Accounts Receivable** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

### Important:

- A valid row must have text in Column A and a dollar amount in Column B.
- You cannot enter negative numbers in Columns B, C, D, and E.
- The sum of the amounts in Columns C and D cannot be greater than the amount in Column B.

**To complete Schedule 2:**

- 1. Complete Columns A, B, C, D1, D2 and E according to the instructions.
- 2. Click the **Perform Calculations** button.

**To add a page to report additional loans receivable information:**

- 1. Click the **Add More Loans Receivable** button. A continuation page is added to the end of Form LM-2.
- 2. Enter additional loans receivable information.
- 3. Click the **Perform Calculations** button.

The total amounts from the additional page display on Schedule 2, Line 4.

**Note:** If you need to add more pages to report loans receivable, you must return to Schedule 2 (page 6 of Form LM-2) and click the **Add More Loans Receivable** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

**Important:**

- You are prompted to enter additional information in Item 69 if you enter a repayment other than cash in Column D2.
- If you change the amount in Column D2 to zero, the additional information in Item 69 is cleared automatically.
- A valid row must have text in Column A and a dollar amount in Column E.
- You cannot enter negative numbers in Columns B, C, D1, D2, or E.
- If you enter an amount in Column B or C, you must enter a Name, Purpose, Security, and Terms of Repayment in Column A.
- The sum of the amounts in Columns B and C must be greater than or equal to the sum of the amounts in Columns D1 and D2.
- The amount you enter in Column E must equal the sum of Columns B and C minus the sum of Columns D1 and D2. If the amounts are not equal, you will need to enter additional information when validating the form.

**SCHEDULE 2 - LOANS RECEIVABLE** FILE NUMBER: 123456

**Add More Loans Receivable**

List below loans to officers, employees, or members which at any time during the reporting period exceeded \$250 and list all loans to business enterprises regardless of amount (A)	Loans Outstanding at Start of Period (B)	Loans Made During Period (C)	Repayments Received During Period		Loans Outstanding at End of Period (E)
			Cash (D1)	Other Than Cash (D2)	
1. Name _____ Purpose _____ Security _____ Terms of Repayment _____					
2. Name _____ Purpose _____ Security _____ Terms of Repayment _____					
3. Name _____ Purpose _____ Security _____ Terms of Repayment _____					
4. Totals from Continuation pages (if any)	\$0	\$0	\$0	\$0	\$0
5. Totals of loans not listed above					
6. Totals of Lines 1 through 5	\$0	\$0	\$0	\$0	\$0

Enter the Totals from Line 6 in: Item 24 (Column A), Item 61 (Column B), Item 45 (Column C), Item 69 (Column D1), Item 69 (Column D2), Item 69 (Column E)

**Perform Calculations**

# USER GUIDE

## FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

### SCHEDULE 3 - SALE OF INVESTMENTS AND FIXED ASSETS

FILE NUMBER: 123456



Add More Investments And Fixed Asset Sales

Description (if land or buildings, give location) (A)	Cost (B)	Book Value (C)	Gross Sales Price (D)	Amount Received (E)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12. Totals from Continuation pages (if any)	\$0	\$0	\$0	\$0
13. Totals of Lines 1 through 12	\$0	\$0	\$0	\$0
			14. Less Reinvestments	
			15. Net Sales	\$0

(Enter the total from Line 15 in item 43.)

Perform Calculations

### To complete Schedule 3:

1. Complete Columns A, B, C, D and E and Line 14 according to the instructions.
2. Click the **Perform Calculations** button.

To add a page to report additional sale of investments and fixed assets information:

1. Click the **Add More Investments And Fixed Asset Sales** button.  
A continuation page is added to the end of Form LM-2.
2. Enter additional sale of investments and fixed assets information.
3. Click the **Perform Calculations** button.

The total amounts from the additional page display on Schedule 3, Line 12.

**Note:** If you need to add more pages to report the sale of investments and fixed assets, you must return to Schedule 3 (page 7 of Form LM-2) and click the **Add More Investments and Fixed Asset Sales** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.


### Important:

- A valid row must have text in Column A and a dollar amount in Columns B, C, D or E.
- You cannot enter negative numbers in Columns B, C, D or E.



FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

**SCHEDULE 4 - PURCHASE OF INVESTMENTS AND FIXED ASSETS** FILE NUMBER: 123456

 **Add Investments And Fixed Asset Purchases**



Description (if land or buildings, give location) (A)	Cost (B)	Book Value (C)	Cash Paid (D)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12. Totals from Continuation pages (if any)		\$0	\$0
13. Totals of Lines 1 through 12		\$0	\$0
		14. Less Reinvestments	
		15. Net Purchases	\$0

(Enter the total from Line 15 in Item 60.)



**Perform Calculations**

Form LM-2 (Revised 2003)

**To complete Schedule 4:**

-  1. Complete Columns A, B, C, and D and Line 14 according to the instructions.
-  2. Click the **Perform Calculations** button.

**To add a page to report additional purchases of investments and fixed assets information:**

-  1. Click the **Add Investments and Fixed Asset Purchases** button.  
A continuation page is added to the end of Form LM-2.
- 2. Enter additional purchase of investments and fixed assets information.
-  3. Click the **Perform Calculations** button.  
The total amounts from the additional page display on Schedule 4, Line 12.

**Note:** If you need to add more pages to report the purchase of investments and fixed assets, you must return to Schedule 4 (page 8 of Form LM-2) and click the **Add Investments and Fixed Asset Purchases** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

**Important:**

- A valid row must have text in Column A and a dollar amount in Column B, C, or D.
- You cannot enter negative numbers in Columns B, C, or D.

**To complete Schedule 5:**

- 1. Complete Columns A and B according to the instructions.
- 2. Click the **Perform Calculations** button.

**To add a page to report additional marketable securities information:**

- 1. Click the **Add More Marketable Securities** button.  
A continuation page for marketable securities is added to the end of Form LM-2.

- 2. Enter additional marketable securities information.
- 3. Click the **Perform Calculations** button.

The total amounts from the additional page display on Schedule 5, Line 3(d).

**Note:** If you need to add more pages to report marketable securities, you must return to Schedule 5 (page 9 of Form LM-2) and click the **Add More Marketable Securities** button.

**To add a page to report additional other investments information:**

- 1. Click the **Add More Other Investments** button.  
A continuation page for other investments is added to the end of Form LM-2.
- 2. Enter additional other investments information.
- 3. Click the **Perform Calculations** button.  
The total amounts from the additional page display on Schedule 5, Line 6(e).

**Note:** If you need to add more pages to report other investments, you must return to Schedule 5 (page 9 of Form LM-2) and click the **Add More Other Investments** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

**Important:**

- A valid Line 3 or Line 6 must have text in Column A and a dollar amount in Column B.
- You cannot enter negative numbers in Column B, except for Lines 5 and 6.
- The amount in Line 2 must be greater than or equal to the amount of all entries in Line 3, Column B plus any continuation pages.
- The amount in Line 5 must be greater than or equal to the amount of all entries in Line 6, Column B plus any continuation pages.



**To complete Schedule 6:**

- 1. Complete Lines 1–7 according to the instructions.
- 2. Enter a dollar amount in Column B, C, D, or E for each asset you identify in Column A. (You cannot enter an amount in Column C for a land asset.)
- 3. Click the **Perform Calculations** button.

**To add a page to report additional land assets information:**

- 1. Click the **Add More Land Assets** button.

A continuation page for land assets is added to the end of Form LM-2.

- 2. Enter additional land assets information.

- 3. Click the **Perform Calculations** button. The total amounts from the additional page display on Schedule 6, Line 2.

**Note:** If you need to add more pages to report land assets, you must return to Schedule 6 (page 10 of Form LM-2) and click the **Add More Land Assets** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

**To add a page to report additional building assets:**

- 1. Click the **Add More Building Assets** button.

A continuation page for building assets is added to the end of Form LM-2.

- 2. Enter additional building assets information.

- 3. Click the **Perform Calculations** button. The Total amounts from the additional page display on Schedule 6, Line 4.

**Note:** If you need to add more pages to report building assets, you must return to Schedule 6 (page 10 of Form LM-2) and click the **Add More Building Assets** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

SCHEDULE 6 - FIXED ASSETS FILE NUMBER: 123456

Description (A)	Cost or Other Basis (B)	Total Depreciation or Amount Expensed (C)	Book Value (D)	Value (E)
1. Land (give location)				
<span style="border: 1px solid red; border-radius: 50%; padding: 2px;">Add More Land Assets</span>				
2. Totals from Continuation pages (if any)	\$0		\$0	\$0
3. Buildings (give location)				
<span style="border: 1px solid red; border-radius: 50%; padding: 2px;">Add More Building Assets</span>				
4. Totals from Continuation pages (if any)	\$0	\$0	\$0	\$0
5. Automobiles and Other Vehicles				
6. Office Furniture and Equipment				
7. Other Fixed Assets				
8. Totals of Lines 1 through 7 (Enter the Total from Line 8, Column (D) in Item 27, Column (B).)	\$0	\$0	\$0	\$0

Form LM-2 (Revised 2003) Perform Calculations

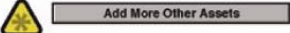
**Important:**

- In order to be valid, Lines 1 and 3 must have text in Column A and a dollar amount in Column B, D, or E.
- You cannot enter negative numbers in this Schedule.
- The sum of the amounts in Columns C and D cannot be greater than the amounts in Column B.


# USER GUIDE

## FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

SCHEDULE 7 - OTHER ASSETS FILE NUMBER: 123456

 Add More Other Assets

Description (A)	Book Value (B)
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14. Total from Continuation pages (if any)	\$0
15. Total of Lines 1 through 14 (Enter the Total from Line 15 in Item 28, Column (B))	\$0

**2** 

Form LM-2 (Revised 2003)

### To complete Schedule 7:

1. Complete Columns A and B according to the instructions.
2. Click the **Perform Calculations** button.

### To add a page to report other assets information:

1. Click the **Add More Other Assets** button.  
A continuation page is added to the end of Form LM-2.
2. Enter additional other assets information.


3. Click the **Perform Calculations** button.  
The total amounts from the additional page display on Schedule 7, Line 14.

**Note:** If you need to add more pages to report other assets, you must return to Schedule 7 (page 11 of Form LM-2) and click the **Add More Other Assets** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

### Important:

- A valid row must have text in Column A and a dollar amount in Column B.
- You can enter a positive or negative amount in Column B.

FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)



**SCHEDULE 8 - ACCOUNTS PAYABLE AGING SCHEDULE**  **Add More Accounts Payable Aging** FILE NUMBER: 123456

Entity or Individual Name (A)	Total Account Payable (B)	90-180 Days Past Due (C)	180+ Days Past Due (D)	Liquidated Account Payable (E)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25. Totals from Continuation pages (if any)	\$0	\$0	\$0	\$0
26. Totals of Lines 1 through 25	\$0	\$0	\$0	\$0
27. Totals from all other accounts payable				
28. Totals of Lines 26 and 27 (Enter the Total from Line 26, Column (B) in Item 30, Column (D).)	\$0	\$0	\$0	\$0



Form LM-2 (Revised 2015)

**Perform Calculations**

**To complete Schedule 8:**

-  1. Complete Columns A, B, C, D and E according to the instructions.
-  2. Click the **Perform Calculations** button.

**To add a page to report additional accounts payable aging information:**

-  1. Click the **Add More Accounts Payable Aging** button.  
A continuation page is added to the end of Form LM-2.
- 2. Enter additional accounts payable aging information.
-  3. Click the **Perform Calculations** button.  
The total amounts from the additional page display on Schedule 8, Line 25.

**Note:** If you need to add more pages to report additional accounts payable aging information, you must return to Schedule 8 (page 12 of Form LM-2) and click the **Add More Accounts Payable Aging** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

**Important:**

- A valid row must have text in Column A and a dollar amount in Column B.
- You cannot enter negative numbers in Column B.
- The sum of the amounts in Columns C and D cannot be greater than the amount in Column B.

# USER GUIDE

## FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

### To complete Schedule 9:

1. Complete Columns A, B, C, D1, D2 and E according to the instructions.

2. Click the **Perform Calculations** button.

To add a page to report additional loans payable information:

1. Click the **Add More Loans Payable** button.

A continuation page is added to the end of Form LM-2.


2. Enter additional loans payable information.

3. Click the **Perform Calculations** button.

The total amounts from the additional page display on Schedule 9, Line 12.

**Note:** If you need to add more pages to report other loans payable, you must return to Schedule 9 (page 13 of Form LM-2) and click the **Add More Loans Payable** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

**SCHEDULE 9 - LOANS PAYABLE** FILE NUMBER: 123456


 **Add More Loans Payable**

	Source of Loans Payable at Any Time During the Reporting Period (A)	Loans Owed at Start of Period (B)	Loans Obtained During Period (C)	Repayment Made During Period		Loans Owed at End of Period (E)
				Cash (D1)	Other Than Cash (D2)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12	Totals from Continuation pages (if any)	\$0	\$0	\$0	\$0	\$0
13	<b>Totals of Lines 1 through 12</b>	\$0	\$0	\$0	\$0	\$0
Enter the Totals from Line 13 in <input type="text"/> Item 31 Column (C) <input type="text"/> Item 44 <input type="text"/> Item 62 <input type="text"/> Item 69 with Explanation <input type="text"/> Item 31 Column (E)						

**Perform Calculations**

### Important:



- You are prompted to enter additional information in Item 69 if you enter a repayment other than cash in Column D2.
- If you change the amount in Column D2 to zero, the additional information in Item 69 is cleared automatically.
- A valid row must have text in Column A and a dollar amount in Column E.
- You cannot enter negative numbers in Columns B, C, D1, D2, or E.
- The sum of the amounts in Columns B and C must be greater than or equal to the sum of the amounts in Columns D1 and D2.
- The amount you enter in Column E must equal the sum of Columns B and C minus the sum of Columns D1 and D2. If the amounts are not equal, you will need to enter additional information when validating the form.

SCHEDULE 10 - OTHER LIABILITIES   FILE NUMBER: 123455



Description (A)	Amount at End of Period (B)
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13. Total from Continuation pages (if any)	\$0
14. Total of Lines 1 through 13 (Enter the Total from Line 14 in Item 33, Column (D).)	\$0

Form LM-2 (Revised 2003)

**To complete Schedule 10:**

-  1. Complete Columns A and B according to the instructions.
-  2. Click the **Perform Calculations** button.

**To add a page to report additional other liabilities information:**

-  1. Click the **Add More Other Liabilities** button.  
A continuation page is added to the end of Form LM-2.
- 2. Enter additional other liabilities information.
-  3. Click the **Perform Calculations** button.  
The total amounts from the additional page display on Schedule 10, Line 13.

**Note:** If you need to add more pages to report other liabilities, you must return to Schedule 10 (page 14 of Form LM-2) and click the **Add More Other Liabilities** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

**Important:**

- A valid row must have text in Column A and a dollar amount in Column B.
- You cannot enter negative numbers in Column B.

# USER GUIDE

## FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

SCHEDULE 11 — ALL OFFICERS AND DISBURSEMENTS TO OFFICERS FILE NUMBER: 123456

**Add More Disbursements To Officers**

(A) Name	(B) Title	(C) Status	(D) Gross Salary Disbursements (before any deductions)	(E) Allowances Disbursed	(F) Disbursements for Official Business	(G) Other Disbursements not reported in (D) through (F)	(H) TOTAL
1A First Name Middle Initial Last Name				1			\$0
B							
C							
I	Schedule 15 Representational Activities %	Schedule 16 Political Activities and Lobbying %	Schedule 17 Contributions %	Schedule 18 General Overhead %	Schedule 19 Administration %		
2A First Name Middle Initial Last Name				1			\$0
B							
C							
I	Schedule 15 Representational Activities %	Schedule 16 Political Activities and Lobbying %	Schedule 17 Contributions %	Schedule 18 General Overhead %	Schedule 19 Administration %		
3A First Name Middle Initial Last Name				1			\$0
B							
C							
I	Schedule 15 Representational Activities %	Schedule 16 Political Activities and Lobbying %	Schedule 17 Contributions %	Schedule 18 General Overhead %	Schedule 19 Administration %		
4A First Name Middle Initial Last Name				1			\$0
B							
C							
I	Schedule 15 Representational Activities %	Schedule 16 Political Activities and Lobbying %	Schedule 17 Contributions %	Schedule 18 General Overhead %	Schedule 19 Administration %		
5A First Name Middle Initial Last Name				1			\$0
B							
C							
I	Schedule 15 Representational Activities %	Schedule 16 Political Activities and Lobbying %	Schedule 17 Contributions %	Schedule 18 General Overhead %	Schedule 19 Administration %		
6 TOTALS FROM CONTINUATION PAGES (if any)			\$0	\$0	\$0	\$0	\$0
7 TOTAL OF LINES 1-6			\$0	\$0	\$0	\$0	\$0
8 LESS DEDUCTIONS							
9 NET DISBURSEMENTS							

**Perform Calculations**

Form LM-2 (Revised 2013)

### To complete Schedule 11:

1. Complete Columns A through G and Line I according to the instructions.
2. Click the **Perform Calculations** button.

### To add a page to report additional officers and disbursements to officers:

1. Click the **Add More Disbursements To Officers** button.  
A continuation page is added to the end of Form LM-2.
2. Enter additional officers and disbursements to officers information.
3. Click the **Perform Calculations** button.  
The total amounts from the additional page display on Schedule 11, Line 6.

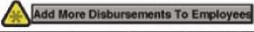
**Note:** If you need to add more pages to report officers and disbursements to officers, you must return to Schedule 11 (page 15 of Form LM-2) and click the **Add More Disbursements To Officers** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

### Important:

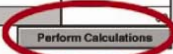
- A valid row must have text in Columns A and B, values totaling 100 percent in Line I, and you must select a P, C, or N from Column C's drop-down list box.
- You cannot enter negative numbers in Columns D, E, F or G.



FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

**SCHEDULE 12 — DISBURSEMENTS TO EMPLOYEES**  FILE NUMBER: 123456

(A) Name	(B) Title	(C) Other Payer	(D) Gross Salary Disbursements (before any deductions)	(E) Allowances Disbursed	(F) Disbursements for Official Business	(G) Other Disbursements not reported in (D) through (F)	(H) TOTAL	
A	First Name Middle Initial Last Name			1				
B								
C							\$0	
I	Schedule 15 Representational Activities %	Schedule 16 Political Activities and Lobbying %	Schedule 17 Contributions %	Schedule 18 General Overhead %	Schedule 19 Administration %			
A	First Name Middle Initial Last Name			1				
B								
C							\$0	
I	Schedule 15 Representational Activities %	Schedule 16 Political Activities and Lobbying %	Schedule 17 Contributions %	Schedule 18 General Overhead %	Schedule 19 Administration %			
A	First Name Middle Initial Last Name			1				
B								
C							\$0	
I	Schedule 15 Representational Activities %	Schedule 16 Political Activities and Lobbying %	Schedule 17 Contributions %	Schedule 18 General Overhead %	Schedule 19 Administration %			
A	First Name Middle Initial Last Name			1				
B								
C							\$0	
I	Schedule 15 Representational Activities %	Schedule 16 Political Activities and Lobbying %	Schedule 17 Contributions %	Schedule 18 General Overhead %	Schedule 19 Administration %			
D	TOTAL RECEIVED BY ALL OTHER EMPLOYEES MAKING \$10,000 OR LESS							\$0
I	Schedule 15 Representational Activities %	Schedule 16 Political Activities and Lobbying %	Schedule 17 Contributions %	Schedule 18 General Overhead %	Schedule 19 Administration %			
7	TOTALS FROM CONTINUATION PAGES (if any)			\$0	\$0	\$0	\$0	
8	TOTAL OF LINES 1-7			\$0	\$0	\$0	\$0	
9	LESS DEDUCTIONS							
10	NET DISBURSEMENTS							

Form LM-2 (Revised 2003) 

**To complete Schedule 12:**

1. Complete Columns A through G and Line I according to the instructions.
2. Click the **Perform Calculations** button.

**To add a page to report additional disbursements to employees:**

1. Click the **Add More Disbursements To Employees** button.  
A continuation page is added to the end of Form LM-2.
2. Enter additional disbursements to employees information.

3. Click the **Perform Calculations** button.  
The total amounts from the additional page display on Schedule 12, Line 7.


**Note:** If you need to add more pages to report disbursements to employees, you must return to Schedule 12 (page 16 of Form LM-2) and click the **Add More Disbursements To Employees** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

**Important:**

- A valid line must have text in Columns A, B and C and values totaling 100 percent in Line I.
- You cannot enter negative numbers in Columns D, E, F, or G.

# USER GUIDE


## FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

SCHEDULE 13 - MEMBERSHIP STATUS  Add More Membership Statuses FILE NUMBER: 123456

Category of Membership (A)	Number (B)	Voting Eligibility (C)
1		Yes <input type="checkbox"/>
2		Yes <input type="checkbox"/>
3		Yes <input type="checkbox"/>
4		Yes <input type="checkbox"/>
5		Yes <input type="checkbox"/>
6		Yes <input type="checkbox"/>
7. Total from Continuation page(s)		
8. Members (Total of Lines 1 through 7; Enter the Total from Line 8 in Item 20)		
9. Agency Fee Payers*		Yes <input type="checkbox"/>
10. Total Member/Fee Payers (Total of Lines 8 and 9)		

\*Agency Fee Payers are not considered members of the labor organization.

Form LM-2 (Revised 2005)

**1** **2** 

### To complete Schedule 13:

 1. Complete Columns A through C according to the instructions.

 2. Click the **Perform Calculations** button.

### To add a page to report additional membership statuses:

 1. Click the **Add More Membership Statuses** button.

A continuation page is added to the end of Form LM-2.

2. Enter additional membership status information.

 3. Click the **Perform Calculations** button.

The total amounts from the additional page display on Schedule 13, Line 7.

**Note:** If you need to add more pages to report membership statuses, you must return to Schedule 13 (page 17 of Form LM-2) and click the **Add More Membership Statuses** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

### Important:

- A valid line must have text in Column A and a value in Column B.
- When you enter a description in Column A, you are prompted to enter more information regarding the category of membership in the Additional Information box (Item 69).
- You are prompted for additional information in Item 69 if the "Yes" box in Column C is not checked.
- You cannot enter negative numbers in Column B.



DETAILED SUMMARY PAGE - SCHEDULES 14 THROUGH 19 FILE NUMBER: 123456

Complete Itemization Pages BEFORE the Detailed Summary Page

<b>SCHEDULE 14</b> OTHER RECEIPTS	1. Named Payer Itemized Receipts	\$0	<b>Item 48</b>
	2. Named Payer Non-Itemized Receipts	\$0	
	3. All Other Receipts	\$0	
	4. Total Receipts (add Lines 1 through 3)	\$0	
<b>SCHEDULE 15</b> REPRESENTATIONAL ACTIVITIES	1. Named Payee Itemized Disbursements	\$0	<b>Item 50</b>
	2. Named Payee Non-Itemized Disbursements	\$0	
	3. To Officers	\$0	
	4. To Employees	\$0	
	5. All Other Disbursements	\$0	
6. Total Disbursements (add Lines 1 through 5)	\$0		
<b>SCHEDULE 16</b> POLITICAL ACTIVITIES AND LOBBYING	1. Named Payee Itemized Disbursements	\$0	<b>Item 51</b>
	2. Named Payee Non-Itemized Disbursements	\$0	
	3. To Officers	\$0	
	4. To Employees	\$0	
	5. All Other Disbursements	\$0	
6. Total Disbursements (add Lines 1 through 5)	\$0		
<b>SCHEDULE 17</b> CONTRIBUTIONS, GIFTS, AND GRANTS	1. Named Payee Itemized Disbursements	\$0	<b>Item 52</b>
	2. Named Payee Non-Itemized Disbursements	\$0	
	3. To Officers	\$0	
	4. To Employees	\$0	
<b>SCHEDULE 18</b> GENERAL OVERHEAD	1. Named Payee Itemized Disbursements	\$0	<b>Item 53</b>
	2. Named Payee Non-Itemized Disbursements	\$0	
	3. To Officers	\$0	
	4. To Employees	\$0	
	5. All Other Disbursements	\$0	
6. Total Disbursements (add Lines 1 through 5)	\$0		
<b>SCHEDULE 19</b> UNION ADMINISTRATION	1. Named Payee Itemized Disbursements	\$0	<b>Item 54</b>
	2. Named Payee Non-Itemized Disbursements	\$0	
	3. To Officers	\$0	
	4. To Employees	\$0	
	5. All Other Disbursements	\$0	
6. Total Disbursements (add Lines 1 through 5)	\$0		

**Perform Calculations**

Form LM-2 (Revised 2003)

### Completing the Detailed Summary Page


The Detailed Summary Page is used to summarize Schedules 14-19. Complete it after completing Schedules 14-19. The software will automatically forward the data to each schedule to the Detailed Summary Page excluding the following Lines:

Schedule(s)	Data must be entered
14	Line 3
15	Line 5
16	Line 5
17	Line 5
18	Line 5
19	Line 5


## USER GUIDE

### FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)


Click here to add other receipts for a completely **NEW** payer.

SCHEDULE 14 - OTHER RECEIPTS  Add Other Receipts FILE NUMBER: 123456

Complete Itemization Pages BEFORE the Detailed Summary Page

Name and Address (A)	Purpose (C)	Date (D)	Amount (E)
Name			
P.O. Box			
Street			
City			
State			
Zip Code			
 More Receipts For This Payer			
(B) Type or Classification			
(F) Total of Transactions Listed Above			\$0
(G) Total of All Transactions from Continuation Pages with this Payee/Payer			\$0
(H) Total of All Itemized Transactions with this Payee/Payer (Sum of (F) and (G))			\$0
(I) Total of All Non-Itemized Transactions with this Payee/Payer			
(J) Total of All Transactions with This Payee/Payer for This Schedule (Sum of (H) and (I))			\$0

Form LM-2 (Revised 2009)

 Perform Calculations

#### To complete Schedule 14:

1. Complete Columns A, B, C, D and E and Line I according to the instructions.
2. Click the **Perform Calculations** button.

#### To add a page to report additional receipts for a payer:

1. Click the **More Receipts For This Payer** button.



**Note:** Data must be entered in Columns A & B.

**Note:** A Continuation Sheet For Receipts for the payer is added to the end of the form. You cannot edit Columns A and B in the continuation sheet, as they will be populated with data from the original schedule.

2. Enter additional receipt information for the payer.
4. Click the **Perform Calculations** button.
3. Click the **Return to Original Page** button to return to the first receipts page for the payer.

**Return to Original Page**

**To add a new payer:**

-  1. Navigate to page 19 of Form LM-2.
2. Click the **Add Other Receipts** button.  
A blank itemization page is added to the end of Form LM-2.
-  3. Enter other receipts information.
4. Click the **Perform Calculations** button.

**Note:** If you need to add pages to report receipts for another payer, you must return to Schedule 14 (page 19 of Form LM-2) and click the **Add Other Receipts** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

**Important:**

- A valid row must have text in the Name field of Column A, text in Columns B and C, a date in Column D, and a dollar amount in Column E.
- You must use a valid state abbreviation from the drop-down list and ZIP code format in Column A.
- You must enter a date in Column D that is within the period covered entered on Page 1 of the form.
- You cannot enter a negative number in Column E or in Line I.

# USER GUIDE

## FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

Click here to add more disbursements for a completely **NEW** payee.

SCHEDULE 15 – REPRESENTATIONAL ACTIVITIES  FILE NUMBER 123456

*Complete Itemization Pages BEFORE the Detailed Summary Page*

Name and Address (A)	Purpose (C)	Date (D)	Amount (E)
Name			
P.O. Box			
Street			
City			
State			
Zip Code			
<input type="button" value="More Disbursements For This Payee"/>			
(B) Type or Classification			
(F) Total of Transactions Listed Above			\$0
(G) Total of All Transactions from Continuation Pages with this Payee/Payer			\$0
(H) Total of All Itemized Transactions with this Payee/Payer (Sum of (F) and (G))			\$0
(I) Total of All Non-Itemized Transactions with this Payee/Payer			
(J) Total of All Transactions with This Payee/Payer for This Schedule (Sum of (H) and (I))			\$0

1

2

From LM-2 (Revised 2019)

### To complete Schedule 15:

1. Complete Columns A, B, C, D and E and Line I according to the instructions.
2. Click the **Perform Calculations** button.

### To add a page to report additional disbursements to a payee:



1. Click the **More Disbursements For This Payee** button.

**Note:** Data Must be entered in Columns A and B.

**Note:** A Continuation Sheet for Disbursements for the payee is added to the end of the form. You cannot edit Columns A and B in the continuation sheet, as they will be populated with data from the original schedule.

2. Enter additional disbursement information for the payee.
3. Click the **Perform Calculations** button.
4. Click the **Return to Original Page** button to return to the first disbursements page for the payee.

**To add additional representational activities information for another payee:**

1.  Navigate to page 20 of Form LM-2.
2. Click the **Add More Representational Activities** button.  
A continuation page is added to the end of Form LM-2.
3. Enter representational activities information.
4.  Click the **Perform Calculations** button.

**Note:** If you need to add pages to report receipts for another payer, you must return to Schedule 15 (page 20 of Form LM-2) and click the **Add Other Receipts** button. You can return to this Schedule by clicking the **Return to Original Page** button.

**Important:**

- A valid row must have text in the Name field of Column A, text in Columns B and C, a date in Column D, and a dollar amount in Column E.
- You must use a valid state abbreviation from the drop-down list and ZIP code format in Column A.
- You must enter a date in Column D that is within the period covered entered on Page 1 of the form.
- You cannot enter a negative number in Column E or in Line I.

# USER GUIDE

## FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

SCHEDULE — 16 - POLITICAL ACTIVITIES FILE NUMBER: 123456

Add More Political Activities

Complete Itemization Pages BEFORE the Detailed Summary Page

Name and Address (A)	Purpose (C)	Date (D)	Amount (E)
Name			
P.O. Box			
Street			
City			
State			
Zip Code			
1			
More Disbursements For This Payee			
(B) Type or Classification			
(F) Total of Transactions Listed Above			\$0
(G) Total of All Transactions from Continuation Pages with this Payee/Payer			\$0
(H) Total of All Itemized Transactions with this Payee/Payer (Sum of (F) and (G))			\$0
(I) Total of All Non-Itemized Transactions with this Payee/Payer			
(J) Total of All Transactions with This Payee/Payer for This Schedule (Sum of (H) and (I))			\$0
2			
Perform Calculations			

### To complete Schedule 16:

1. Complete Columns A, B, C, D and E and Line I according to the instructions.

2. Click the **Perform Calculations** button.

### To add a page to report additional disbursements to a payee:

1. Click the **More Disbursements For This Payee** button.

**Note:** Data must be entered in Columns A and B.

**Note:** A Continuation Sheet For Disbursements for the payee is added to the end of the form. You cannot edit Columns A and B in the continuation sheet, as they will be populated with data from the original schedule.

2. Enter additional disbursement information for the payee.

3. Click the **Perform Calculations** button.

4. Click the **Return to Original Page** button to return to the first disbursements page for the payee.

**Return to Original Page**

**To add additional political activities information for another payee:**

1. Navigate to Page 21 of Form LM-2.



2. Click the **Add More Political Activities** button.

A continuation page is added to the end of Form LM-2.

3. Enter political activities information.



4. Click the **Perform Calculations** button.

**Note:** If you need to add pages to report additional disbursements for another payee, you must return to Schedule 16 (page 21 of Form LM-2) and click the **Add More Political Activities** button. You can return to this Schedule by clicking the **Return to Original Page** button.

**Important:**

- A valid row must have text in the Name field of Column A, text in Columns B and C, a date in Column D, and a dollar amount in Column E.
- You must use a valid state abbreviation from the drop-down list and ZIP code format in Column A.
- You must enter a date in Column D that is within the period covered entered on Page 1 of the form.
- You cannot enter a negative number in Column E or in Line I.

# USER GUIDE

## FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

The screenshot shows the 'SCHEDULE 17 - CONTRIBUTIONS, GIFTS & GRANTS' form. At the top, there is a yellow callout box with the text 'Click here to add more disbursements for a completely **NEW** payee.' pointing to the 'Add More Gifts' button. Below this, the instruction 'Complete Itemization Pages BEFORE the Detailed Summary Page' is displayed. The main table has columns for Name and Address (A), Purpose (C), Date (D), and Amount (E). A large number '1' is placed in the center of the table. A yellow callout box on the left says 'Click here to add more disbursements for the payee identified in Column A.' pointing to the 'More Disbursements For This Payee' button. At the bottom right, the 'Perform Calculations' button is circled in red, with a large number '2' next to it.

### To complete Schedule 17:

1. Complete Columns A, B, C, D and E and Line I according to the instructions.
2. Click the **Perform Calculations** button.

### To add a page to report additional disbursements to a payee:

1. Click the **More Disbursements For This Payee** button.

**Note:** Data must be entered in Columns A and B.

**Note:** A Continuation Sheet For Disbursements for the payee is added to the end of the form. You cannot edit Columns A and B in the continuation sheet, as they will be populated with data from the original schedule.

2. Enter additional disbursement information for the payee.
3. Click the **Perform Calculations** button.
4. Click the **Return to Original Page** button to return to the first disbursements page for the payee.

**Return to Original Page**



## To add additional contributions, gifts and grants information for another payee:

1. Navigate to page 22 of Form LM-2.



2. Click the **Add More Gifts** button.

A continuation page is added to the end of Form LM-2.

3. Enter contributions, gifts and grants information.



4. Click the **Perform Calculations** button.

**Note:** If you need to add pages to report additional disbursements for another payee, you must return to Schedule 17 (page 22 of Form LM-2) and click the **Add More Gifts** button. You can return to this Schedule by clicking the **Return to Original Page** button.

### Important

- A valid row must have text in the Name field of Column A, text in Columns B and C, a date in Column D, and a dollar amount in Column E.
- You must use a valid state abbreviation from the drop-down list and ZIP code format in Column A.
- Column D must contain a date that is within the period covered entered on Page 1 of the form.
- You cannot enter a negative number in Column E or in Line I.

Click here to add more overhead for a completely **NEW** payer.

SCHEDULE 18 — GENERAL OVERHEAD Add More Overheads

Complete Itemization Pages BEFORE the Detailed Summary Page

Name and Address (A)	Purpose (C)	Date (D)	Amount (E)
Name			
P.O. Box			
Street			
City			
State			
Zip Code			
<b>1</b>			
More Disbursements for this Payee			
(B) Type or Classification			
			(F) Total of Transactions Listed Above
			(G) Total of All Transactions from Continuation Pages with this Payee/Payer
			(H) Total of All Reported Transactions with this Payee/Payer (Sum of F) and (G)
			(I) Total of All Non-Reported Transactions with this Payee/Payer
			(J) Total of All Transactions with this Payee/Payer for This Schedule (Sum of H) and (I)
			<b>2</b>
			Perform Calculations

Click here to add more disbursements for the payee identified in Column A.

**To complete Schedule 18:**

- 1. Complete Columns A, B, C, D and E and Line I according to the instructions.
- 2. Click the **Perform Calculations** button.

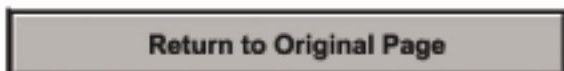
**To add a page to report additional disbursements to a payee:**

- 1. Click the **More Disbursements for this Payee** button.

**Note:** Data must be entered in Columns A and B.

**Note:** A Continuation Sheet For Disbursements for the payee is added to the end of the form. You cannot edit Columns A and B in the continuation sheet, as they will be populated with data from the original schedule.

- 2. Enter additional disbursement information for the payee.
- 3. Click the **Perform Calculations** button.
- 4. Click the **Return to Original Page** button to return to the first disbursements page for the payee.



**To add additional general overhead information for another payee:**

1. Navigate to Page 23 of Form LM-2.



2. Click the **Add More Overheads** button.

A continuation page is added to the end of Form LM-2.

3. Enter general overhead information.

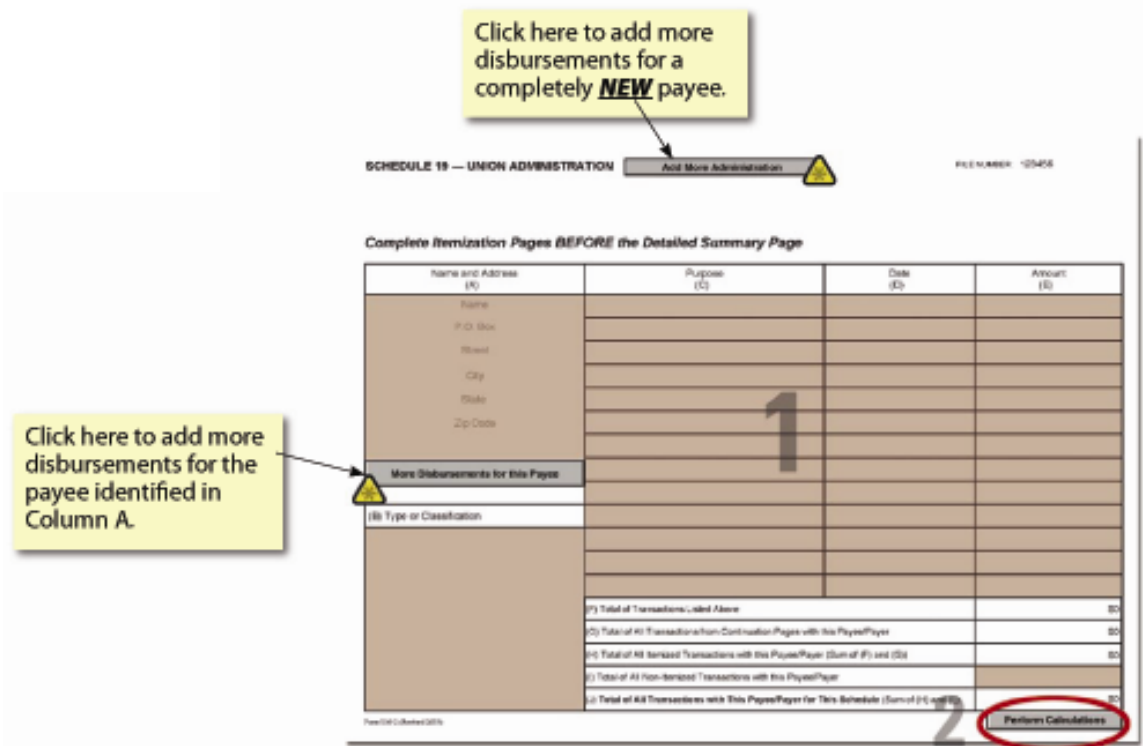


4. Click the **Perform Calculations** button.

**Note:** If you need to add pages to report additional disbursements for another payee, you must return to Schedule 18 (page 23 of Form LM-2) and click the **Add More Overheads** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

**Important:**

- A valid row must have text in the Name field of Column A, text in Columns B and C, a date in Column D, and a dollar amount in Column E.
- You must use a valid state abbreviation from the drop-down list and ZIP code format in Column A.
- You must enter a date in Column D that is within the period covered entered on Page 1 of the form.
- You cannot enter a negative number in Column E or in Line I.



**To complete Schedule 19:**

- 1. Complete Columns A, B, C, D and E and Line I according to the instructions.
- 2. Click the **Perform Calculations** button.

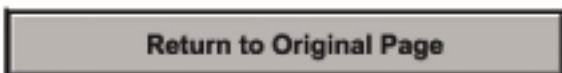
**To add a page to report additional disbursements to a payee:**

- 1. Click the **More Disbursements for this Payee** button.

**Note:** Data must be entered in Columns A and B.

**Note:** A Continuation Sheet For Disbursements for the payee is added to the end of the form. You cannot edit Columns A and B in the continuation sheet, as they will be populated with data from the original schedule.

- 2. Enter additional disbursement information for the payee.
- 3. Click the **Perform Calculations** button.
- 4. Click the **Return to Original Page** button to return to the first disbursements page for the payee.



**To add additional union administration information for another payee:**

1. Navigate to page 24 of Form LM-2.



2. Click the **Add More Administration** button.

A continuation page is added to the end of Form LM-2.

3. Enter administration disbursement information.



4. Click the **Perform Calculations** button.

**Note:** If you need to add pages to report additional disbursements for another payee, you must return to Schedule 19 (page 24 of Form LM-2) and click the **Add More Administration** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

**Important:**

- A valid row must have text in the Name field of Column A, text in Columns B and C, a date in Column D, and a dollar amount in Column E.
- You must use a valid state abbreviation from the drop-down list and ZIP code format in Column A.
- You must enter a date in Column D that is within the period covered entered on Page 1 of the form.
- You cannot enter negative numbers in Column E or in Line I.

**SCHEDULE 20 – BENEFITS** FILE NUMBER 123456

Add More Benefits

Description (A)	To Whom Paid (B)	Amount (C)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22. Total of Continuation pages (if any)		23
23. Total of Lines 1 through 22 (Enter the Total from Line 23 in Item 25.)		

**Perform Calculations**

Form LM-2 (Revised 2013)

**To complete Schedule 20:**

- 1. Complete Columns A, B, and C according to the instructions.
- 2. Click the **Perform Calculations** button.

**To add a page to report additional benefits:**

- ▲ 1. Click the **Add More Benefits** button.  
A continuation page is added to the end of Form LM-2.
- 2. Enter benefits information.

- 3. Click the **Perform Calculations** button.  
The total amounts from the additional page display on Schedule 20, Line 22.

**Note:** If you need to add more pages to report benefits, you must return to Schedule 20 (page 25 of Form LM-2) and click the **Add More Benefits** button. You can return to this Schedule by clicking the **Return to Original Schedule Page** button.

**Important:**

- A valid row must have text in Columns A and B and a number in Column C.
- You cannot enter negative numbers in Column C.

## Importing Form Data

Using the Form LM-2 electronic .ling data import tool, you can:

- Import Comma Separated Value (CSV) and Extensible Markup Language (XML) files directly into the form or as an attachment to the form.

Though the steps you take to import CSV and XML files are different, the import methods are the same.

Import Method	Recommended Use	What Happens
Import data into form fields	To import small and medium data files.	Information is imported directly into the form. Additional pages are automatically created if form data does not fit on one page.
Import data as attachment	To import large data files.	Information is imported as an attachment that you can view with the OLMS Attachment Viewer. You cannot modify information as an attachment.
Validate only; do not import	To validate that import file data is formatted correctly.	Information is validated only, and errors are identified so data can be corrected prior to importing. The form contents are not modified.

All import methods validate data. The import tool reports errors when data does not conform to specifications identified in the Data Specifications Document and OLMS business rules. You can print the error report or save it as a text file.

If the import process encounters errors, OLMS recommends that your labor organization fix the input data before you re-import files. ***Do not submit Form LM-2 until all data has been imported successfully into Form LM-2.***



## Importing CSV Files

You can import data directly into Form LM-2 or as an attachment. When you import a CSV file, you specify the type of schedule data you want to import. You can import data for some schedules and manually enter data for other schedules.

**Recommendation:** Avoid manually changing data you have imported for a schedule; if you re-import data, you will overwrite your manual changes.

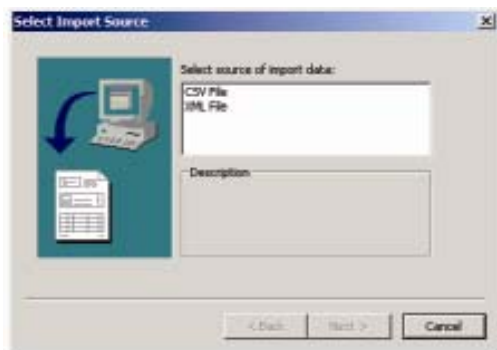
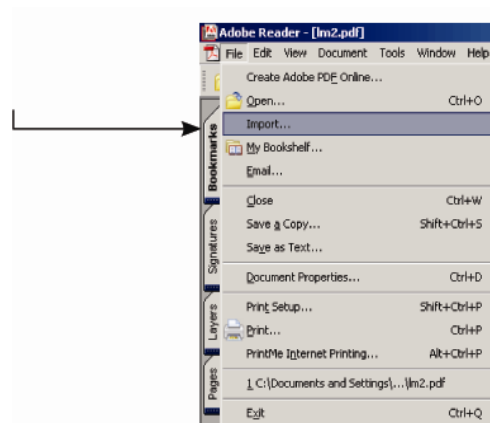
**Note:** You cannot import Schedule 13 data using a CSV or XML file.

*The steps you take to import CSV files depend on the type of schedule data you are importing.*

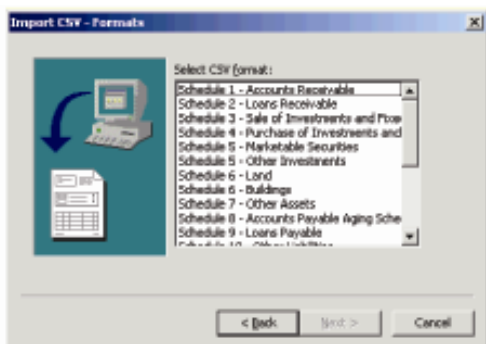
To Import data for schedules...	Follow Steps
1 – 12 and 20	1 – 9 and 13 – 17
14 – 19	1 – 17

**To import a CSV file:**

1. Open Form LM-2 in Acrobat® Reader®.
2. Click “Import” from the File menu on the menu bar.  
The *Select Import Source* box displays.

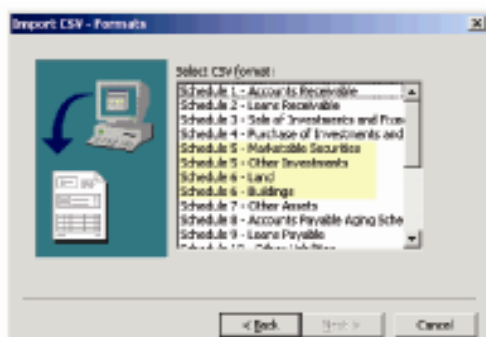


3. Click CSV File from the *Select source of import data* window.
4. Click the **Next** button.  
The *Import CSV-Formats* box displays.



5. Select the schedule in which you want to import data.

**Note:** If you import data for Schedules 5 or 6, you must select the subcomponent of the schedule—Marketable Securities, Other Investments, Land or Buildings.



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### FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

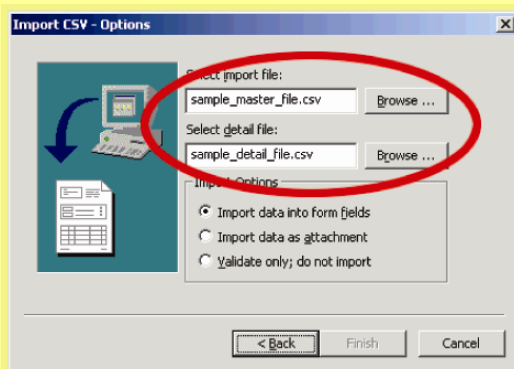
6. Click the **Next** button.

The *Import CSV-Options* box displays.



#### Important:

Schedules 1-12 and 20 require only the master files for import. Schedules 14-19 require both a master and detail file import.



## FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

- Click the **Browse** button to the right of the *Select import file* box.  
The *Open File* box displays.



- Find and select the file containing the data you want to import.
- Click the **Open** button to return to the *Import CSV-Options* box. For Schedules 1 - 12 and 20, skip to Step 13 and continue through Step 17. For Schedules 14 - 19, continue with Steps 10 through 17.
- Click the **Browse** button to the right of the *Select detail file* box.  
The *Open File* box displays.
- Find and select the file containing the detail data you want to import.
- Click the **Open** button to return to the *Import CSV-Options* box.

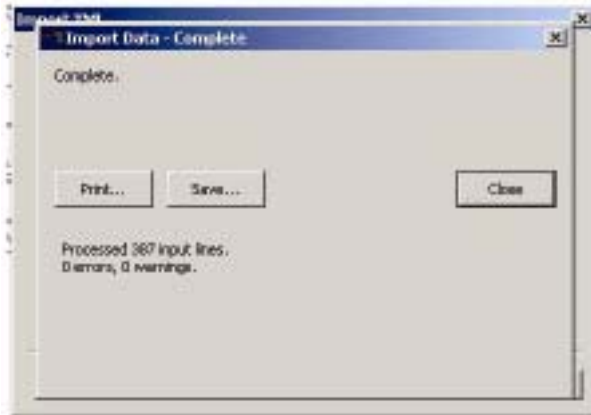
## USER GUIDE

### FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT (electronic)

13. Select an import method from the Import Options list.
14. Click the **Finish** button.

The *Importing Data* box displays.

After the import process is complete, the *Import Data - Complete* box displays. The box displays problems detected in the import file.



15. Review the information in the information window. You can print the error report or save it as a text file by clicking the **Print** or **Save** buttons.
16. Click the **Close** button to return to Form LM-2.
17. Review the information in the schedule for which you imported data.

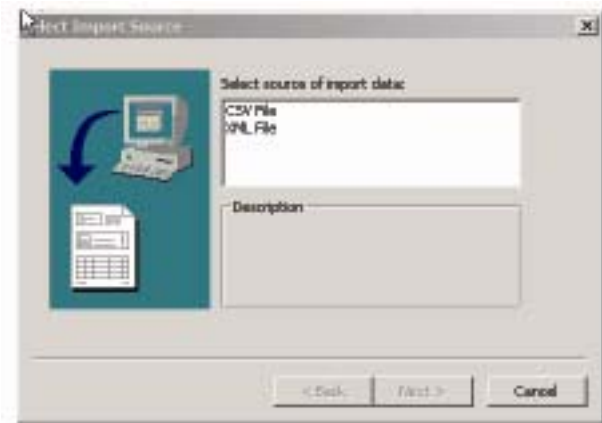
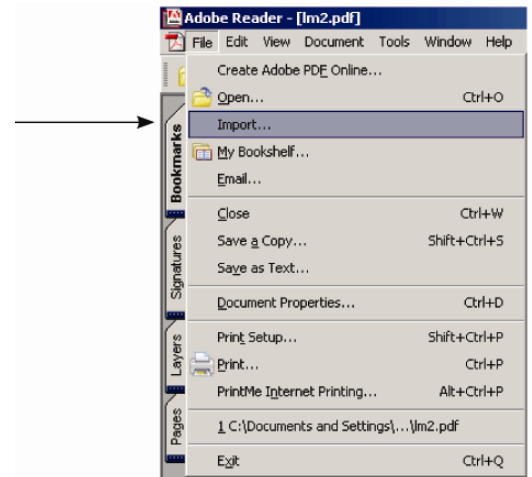
#### Important:

- Once the data is imported directly into the form the totals are automatically calculated and the data rows can be edited.
- When importing as an attachment, the totals (but not the data rows) go into the form itself and the totals will be automatically calculated.
- The attachment cannot be edited.

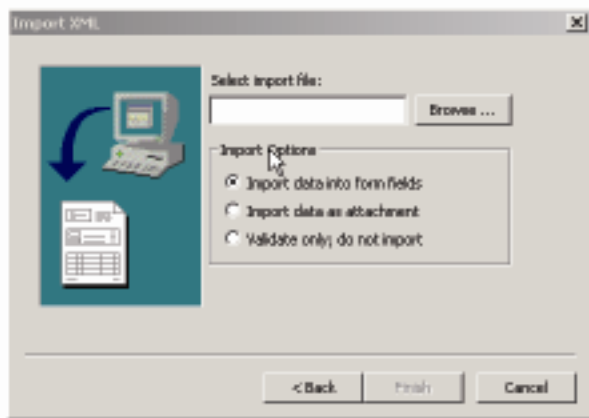
## Importing XML Files

To import XML file data:

1. Open Form LM-2 in Adobe® Reader®.
2. Select *Import* from the File menu on the menu bar.  
The *Select Import Source* box displays.



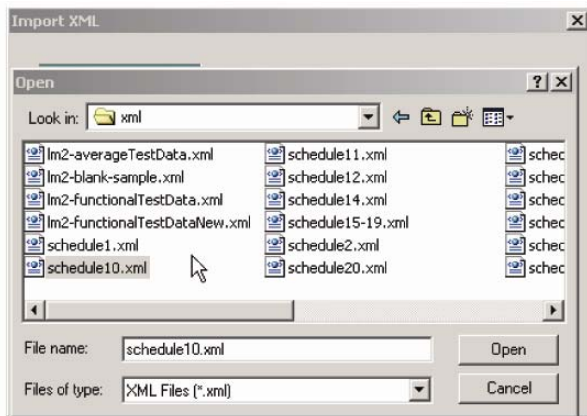
3. Select XML File from the Select source of import data window.
4. Click the **Next** button.  
The *Import XML* box displays.



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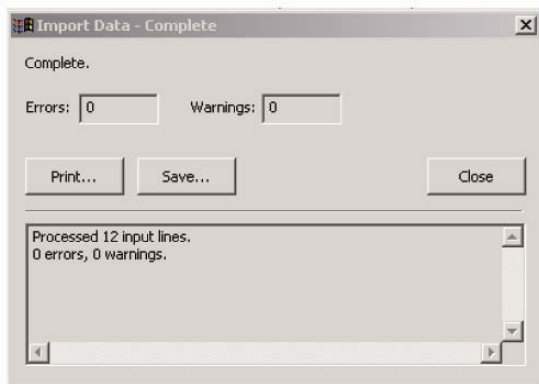
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- Click the **Browse** button to the right of the *Select import file* box.  
The *Open File* box displays.



- Find and select the file containing the data you want to import.
- Click the **Open** button to return to the *Import XML* box.
- Select an import method from the Import Options list.
- Click the **Finish** button.

The *Importing Data* box displays. After the import process is complete, the *Import Data - Complete* box displays. The box displays problems detected in the import file.



- Review the information in the information window. You can print the error report or save it as a text file by clicking the **Print** or **Save** buttons.
- Click the **Close** button to return to Form LM-2.
- Review the imported information in the form.



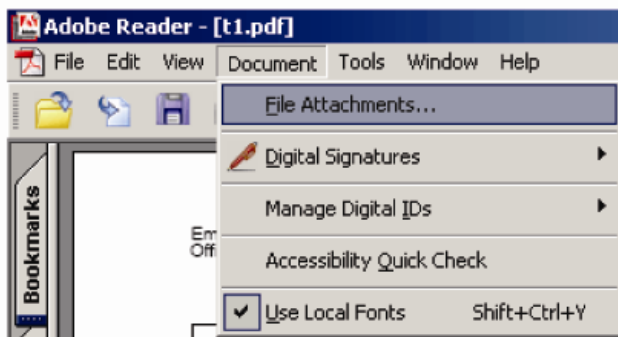
### Viewing Form Attachments

After importing data as an attachment, you will not be able to edit most of the corresponding fields on the form. The following table indicates which items in a schedule you can edit after importing data as an attachment.

Schedule(s)	Editable Items
1	Line 27
2	Line 5
3	Line 14
4	Line 14
5	Lines 1, 2, 4 and 5
6	Lines 5, 6, and 7
7	None
8	Line 27
9	None
10	None
11	Line 8
12	Lines 6 and 9
14 – 19	None
20	None

To view data imported as an attachment:

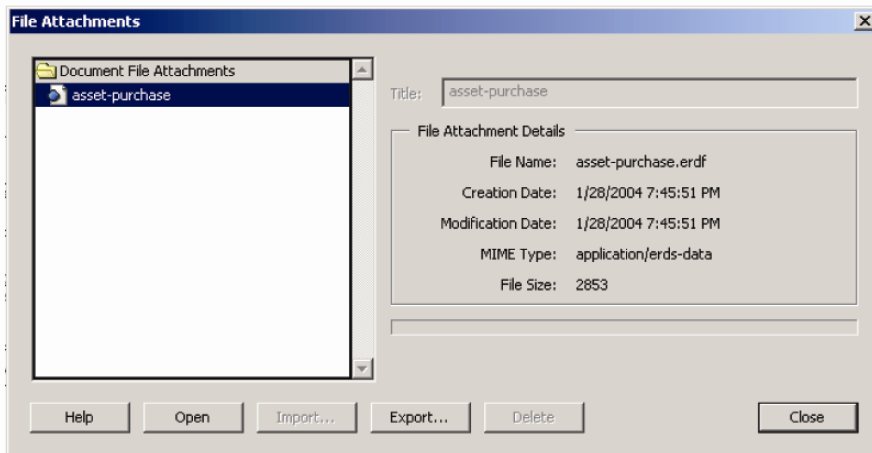
1. Select “File Attachments” from the “Document” menu on the menu bar.



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The File Attachments window opens.



2. Select the schedule that you want to view from the *Document File Attachments* list.
3. Click the **Open** button.

The Attachment Viewer opens displaying the schedule you selected.

**Note:** If a warning message pops up, check the *Do not show this message again* box then click the **Open** button.

4. Close the Attachment Viewer by clicking the **Close** button in the upper right corner of the window.



The screenshot shows a window titled "Attachment Viewer - asset-purchase.erd". The main content area displays a table with the following title and data:

Schedule 4 - Purchase of Investments and Fixed Assets				
	Description (A)	Cost (\$) (B)	Book Value (\$) (C)	Cash Paid (\$) (D)
1	ADL Stock	20000	20000	20000
2	Del Stock	20000	20000	20000
3	San Microsystems Stock	20000	20000	20000
4	Watscape Stock	2000	2000	2000
5	Google Stock	20000	20000	20000
6	Pfizer Stock	2000	2000	2000
7	Crescent Stock	20000	20000	20000
8	Sylvestre Stock	20000	20000	20000
9	ISRA Stock	20000	20000	20000
		---	---	---

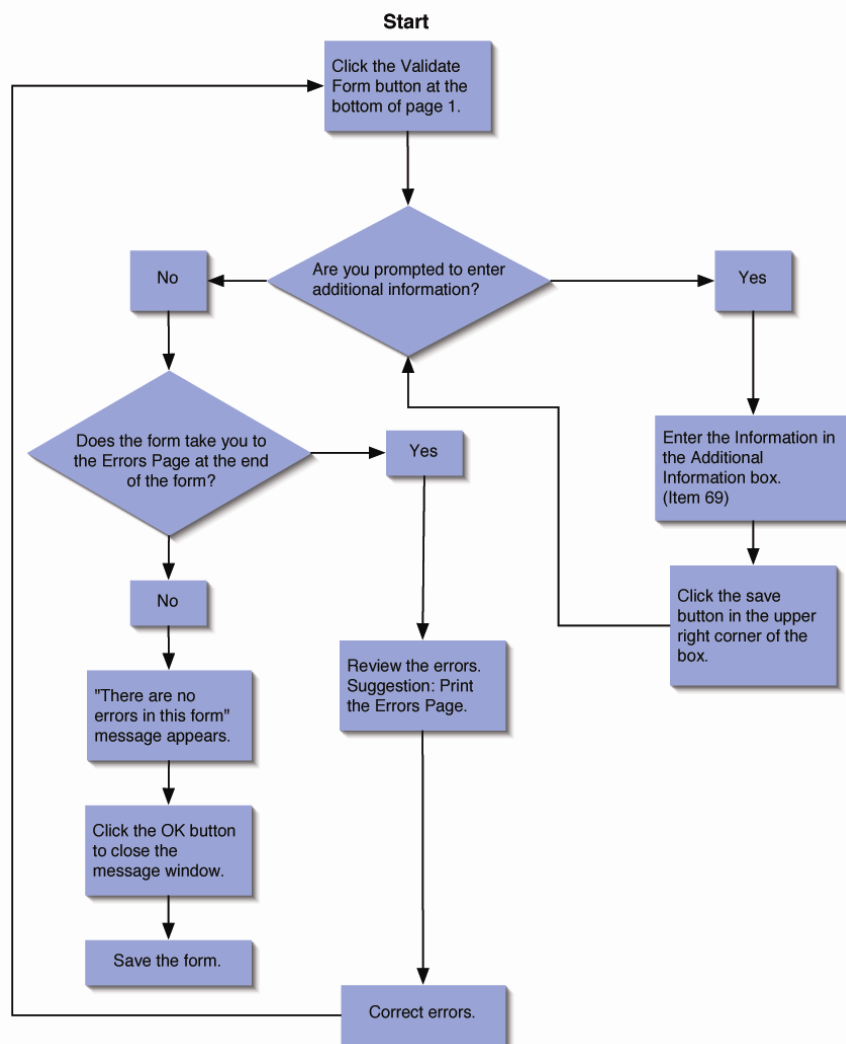
### Validating the Form

After completing pages 1 and 2, Statements A and B, the Schedules in which you must report information and the Detailed Summary Page, validate the form. The validation process:

- Verifies that you entered information in required fields;
- Ensures that the information you entered is what the form “expected” – for example, validation checks that you have entered a number, not text, into an amount field; and
- Ensures that data you have imported, if you imported data, is structurally sound.

To validate the form:

1. Go to page 1 of Form LM-2.
2. Use the decision chart to guide your next steps.



## Adding Signatures

Using the electronic Form LM-2, you are required to add digital signatures to the signature block on the bottom of page one. Before being able to do so, the following must be completed:

You must obtain an Access Certificate for Electronic Services (ACES) digital certificate. See the OLMS Web site (<http://www.olms.dol.gov>) for information on obtaining an ACES certificate.

**Note:** If your organization's Form LM-2 is prepared by a third party (e.g. an accounting firm), the preparer will need to save the completed form to a CD or other removable media and send it to the officers of your organization who will be signing the form. Once the completed form is loaded on an officer's computer, the officer will use his/her digital signature to sign the form. After the first officer digitally signs the form, he/she must send the form using removable media to the other officer who will then load the form on his/her computer and digitally sign the form.

Once you have the digital certificate, you must install it:

1. Double-click the certificate file.
2. Click the **Install Certificate** button.
3. You will see the initial installation splash screen. Click the **Next** button.
4. Select the certificate store in which to store your digital signature certificate. *Normally, you can allow this to be done automatically.*
5. Confirm the certificate to be installed, and click the **Finish** button.

Once you have finished installing the certificate, you may confirm the installation. Go to the Control Panel, in Users and Passwords, and if you click "Certificates," the newly installed certificate should appear.

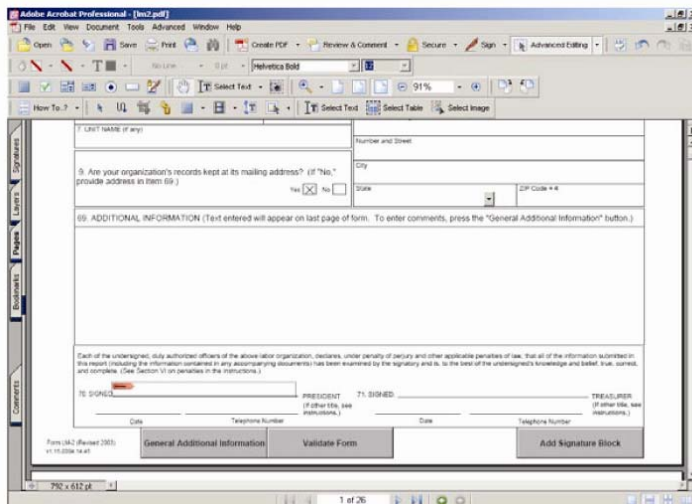
Before you can digitally sign the Form LM-2, the form must pass validation. See the section on validation for more information about errors in the Form LM-2. All errors must be resolved before the form may be signed. The Form LM-2 has an additional validation that occurs only at the time of signature – in the Loans Receivable and Loans Payable schedules, the respective totals in Column B must equal the totals listed in Statement A, items 24A and 31C. If these values are not equal, you must provide an explanation for the discrepancy.

Once the form passes validation, and before the actual digital signing, the telephone number should be entered in the signature block for each signer. This needs to be entered before signing because after the form is signed, any further input of text invalidates the signature. Dates cannot be entered manually, but will be added automatically to the signature during submission. If an officer other than the President or Treasurer is signing the form, the title field next to the signature can be changed. Changing the title field to a different value prompts you to enter an explanation as to why the President or Treasurer is not signing the form.

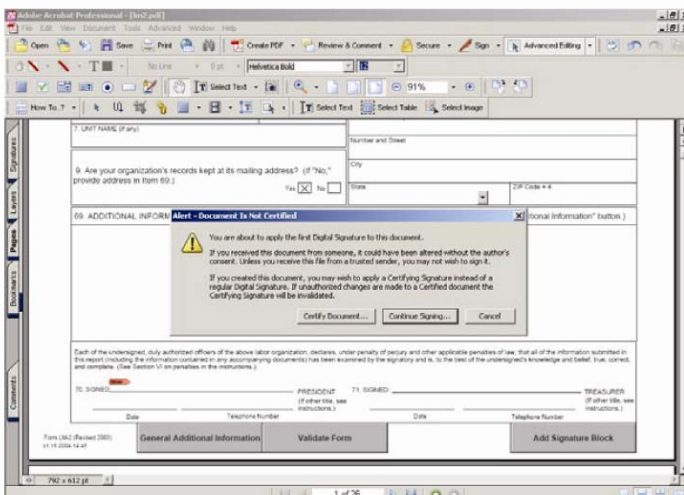
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To affix a digital signature to the form, do the following:

1. Click the signature line.
2. A pop-up should indicate "There are no errors in this form."
3. Click **OK**.
4. Another pop up will indicate "The form is ready for signing. Click the signature again to sign."
5. Click **OK** and a red arrow should appear in the signature block.



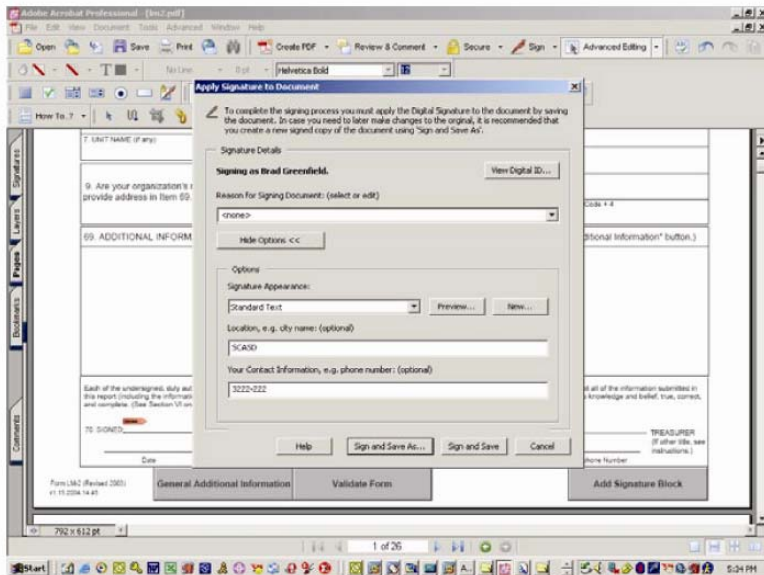
6. Click the arrow to apply the signature.
7. Click **Continue Signing...** button in the pop up alert.



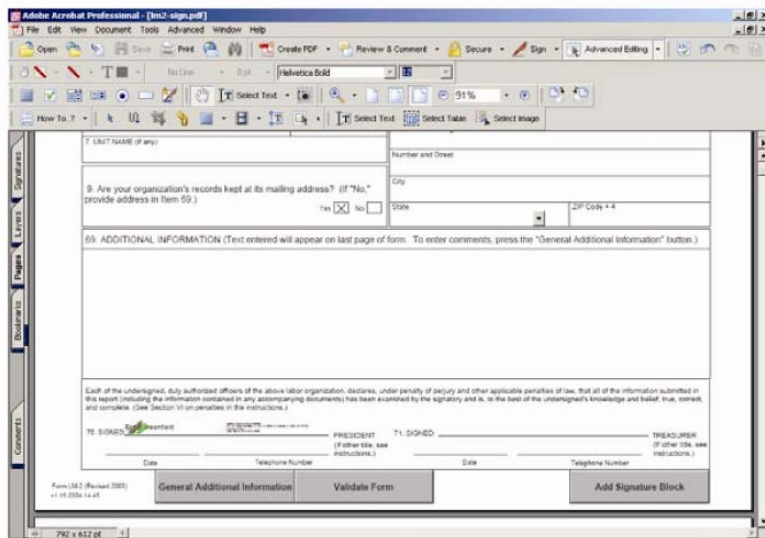
8. Select the digital ID previously installed, and click **OK**
9. Click **Sign and Save As** to complete the form and save it with signature.

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Once you have successfully signed the form, a green checkmark should appear next to the red arrow. The green checkmark indicates that the form has been signed, and there have been no changes to the form since the signature was applied. If any data in the form is changed after the signature is applied, the signature will disappear, and must be re-applied.



If you are filing Form LM-2 for a union in trusteeship, click on the **Add Signature Block** button on the first page of the form. A new page will be appended to the end of the form with two additional signature blocks for trustees. These signatures function the same as the signatures on the first page of the form. Once all signatures have been affixed to the form, it can be submitted.