

LM FORMS

Every labor organization subject to the Labor-Management Reporting and Disclosure Act, as amended (LMRDA), the Civil Service Reform Act (CSRA) standards of conduct regulations, or the Foreign Service Act (FSA) must file a financial report, Form LM-2, LM-3, or LM-4, each year with the Office of Labor-Management Standards (OLMS) of the U.S. Department of Labor.

There are three different LM Forms based on Gross Receipts.

	LM-4	LM-3	LM-2
Total Gross Receipts	Less Than \$10,000	Between \$10,000 - \$250,000	More Than \$250,000

LM Forms are due three months after the fiscal year end

Year End	Due Date
June 30 th	Sept. 30 th
Aug. 31 st	Nov. 30 th
Dec. 31 st	March 31 st

LM-2, LM-3 and LM-4 Forms are required to be filed electronically using the Department of Labor Electronic Filing System.

- This requires the President and Treasurer to register for digital signatures.
- Either the President or the Treasurer must apply annually for a Union Pin Number.
- The EFS System can be accessed at the following website — <https://efs.dol-esa.gov/efsui/>
- Help with the EFS System can be accessed at the following website — <http://www.dol.gov.olms/regs/compliance/efs/efshelp.htm>