



2022
National Training Conferences

CHAPTER
ADMINISTRATION

www.nteu.org

NTEU NATIONAL TRAINING CONFERENCES - 2022

CHAPTER ADMINISTRATION

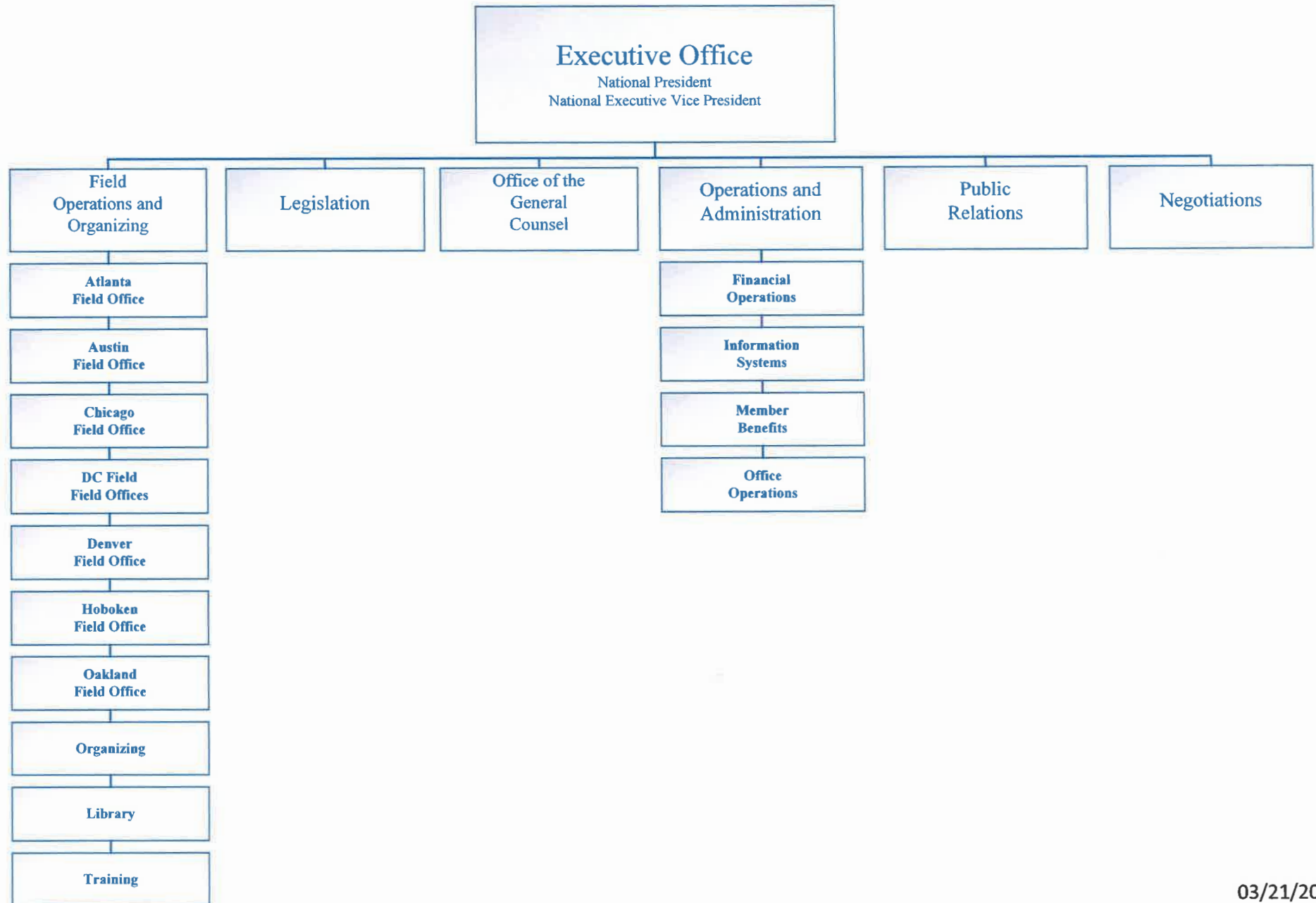
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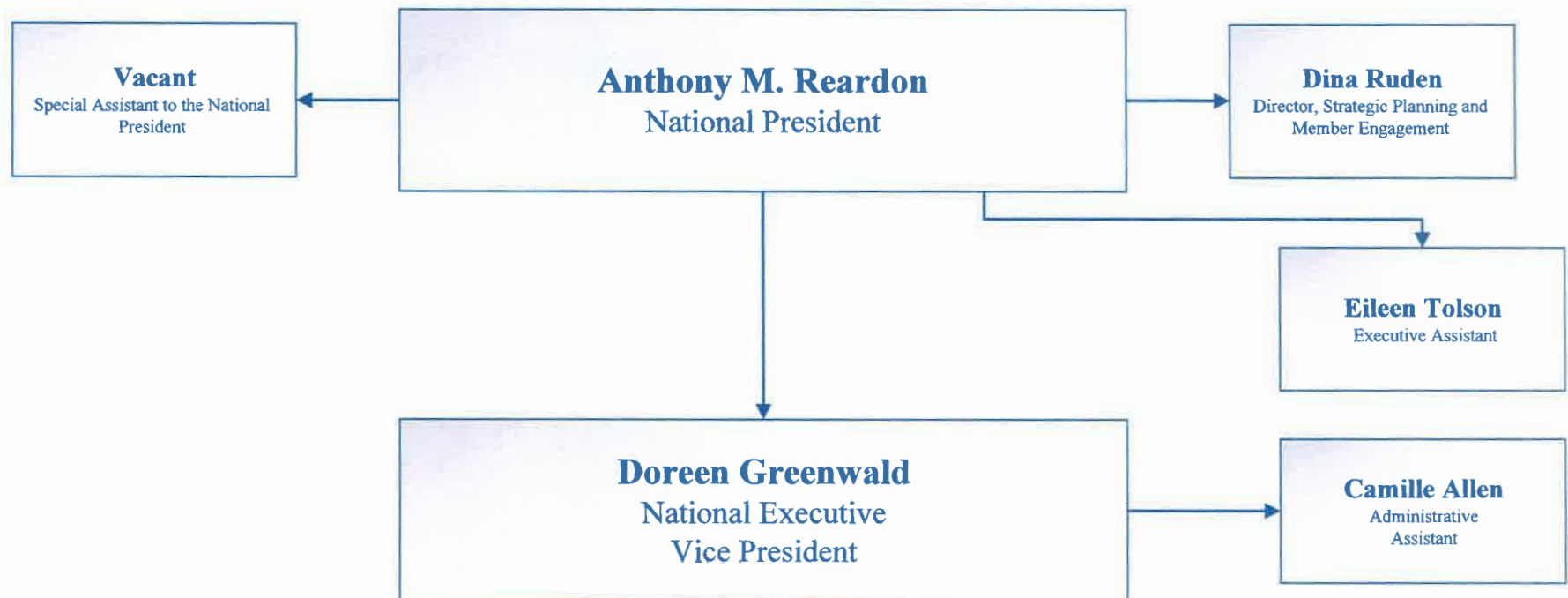
National Treasury Employees Union

Organizational Structure

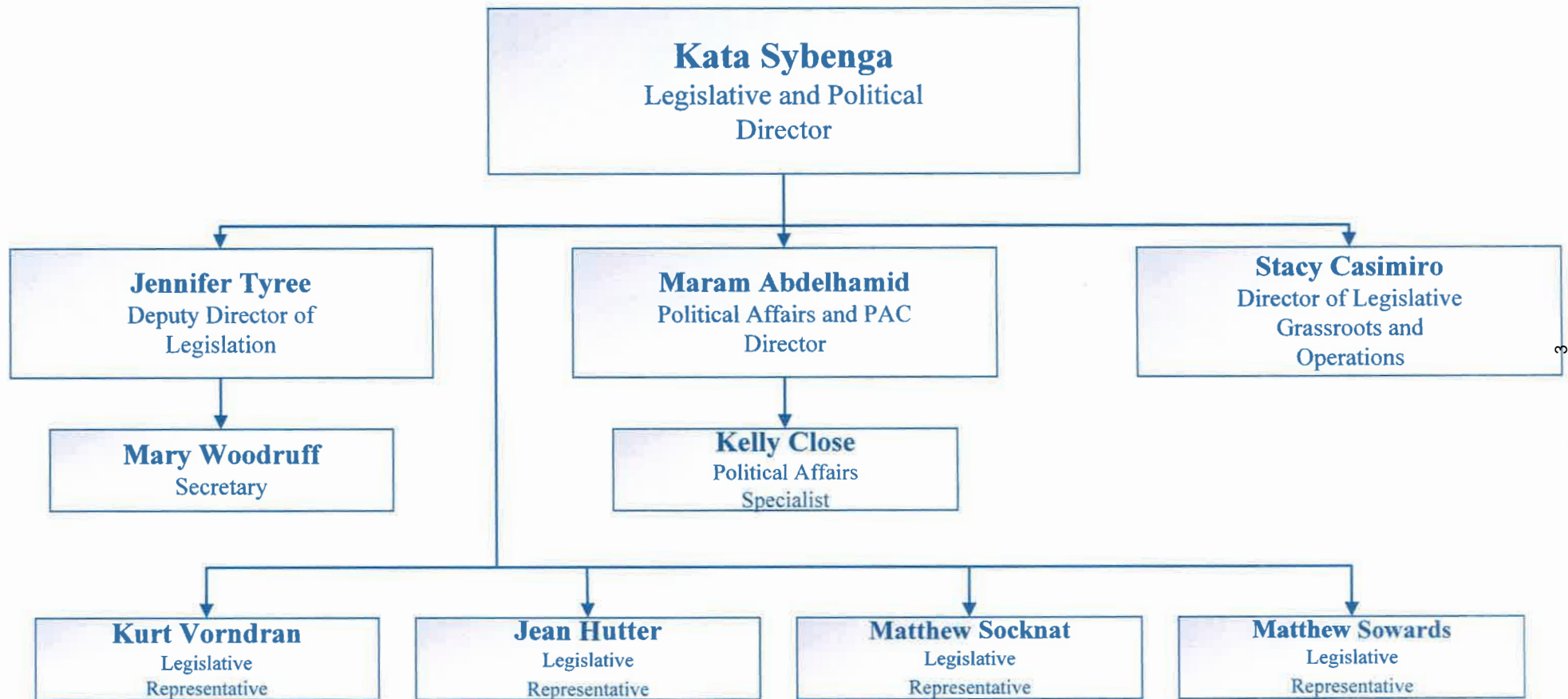
Overview



National Treasury Employees Union
Organizational Structure
Executive Office



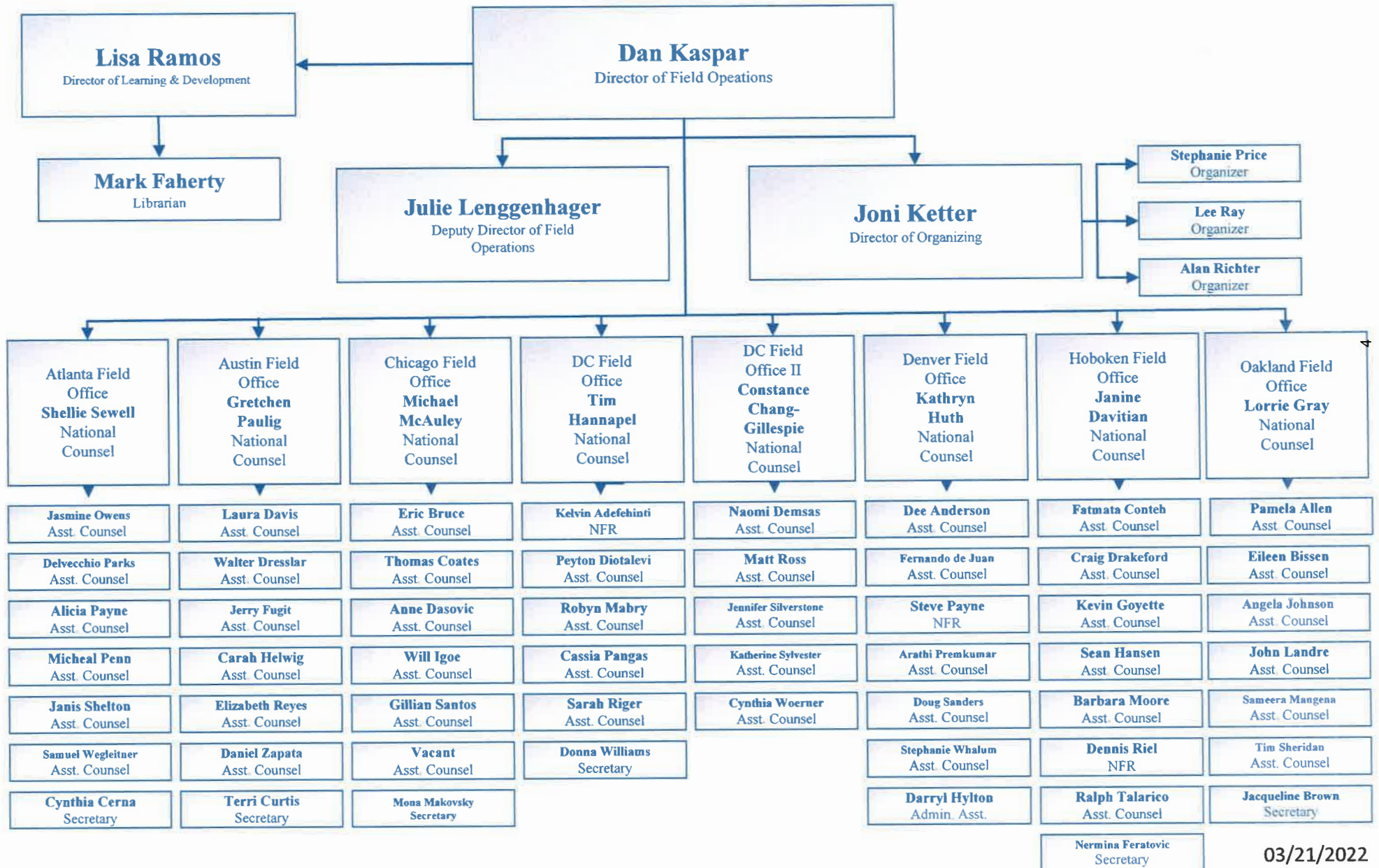
National Treasury Employees Union
Organizational Structure
Legislation



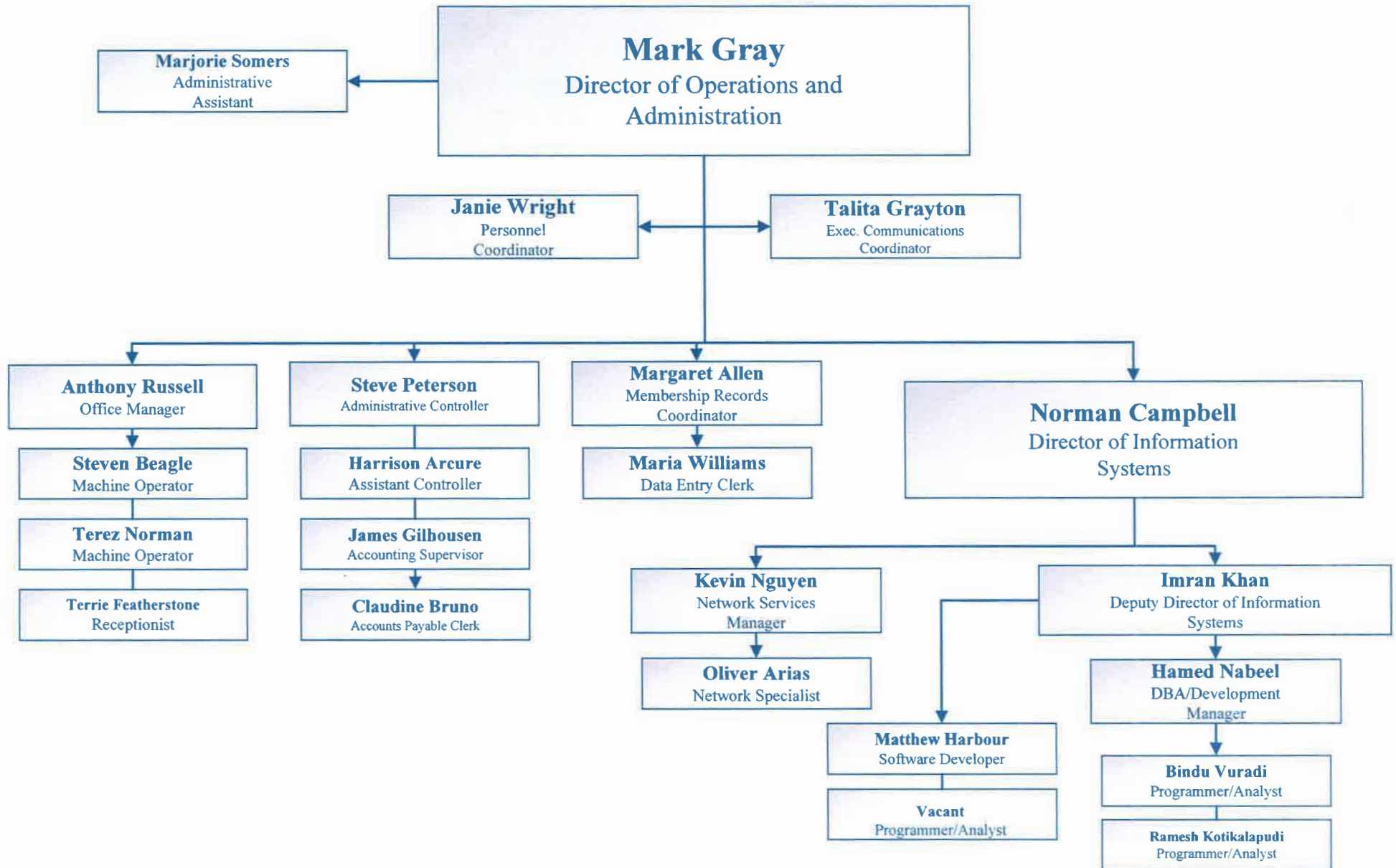
National Treasury Employees Union

Organizational Structure

Field Operations and Organizing

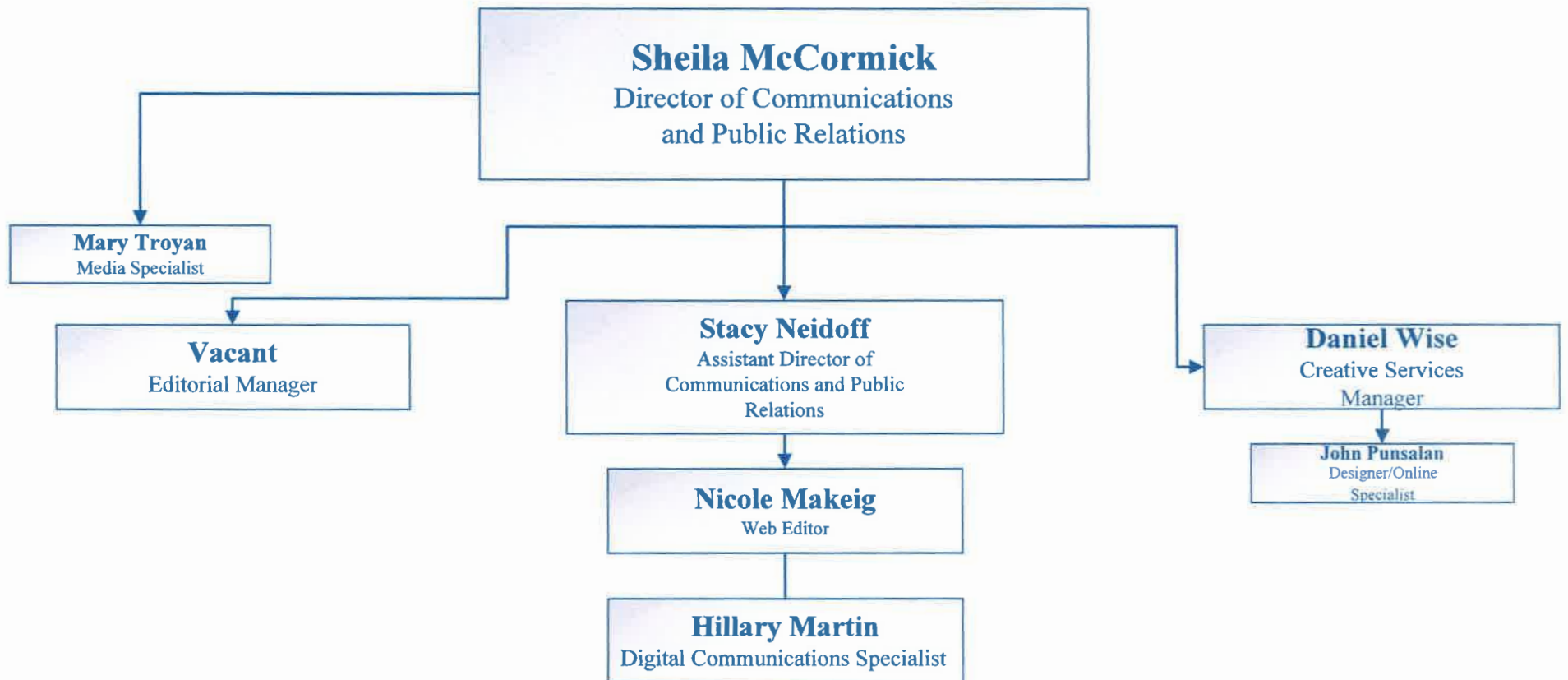


National Treasury Employees Union
Organizational Structure
Operations

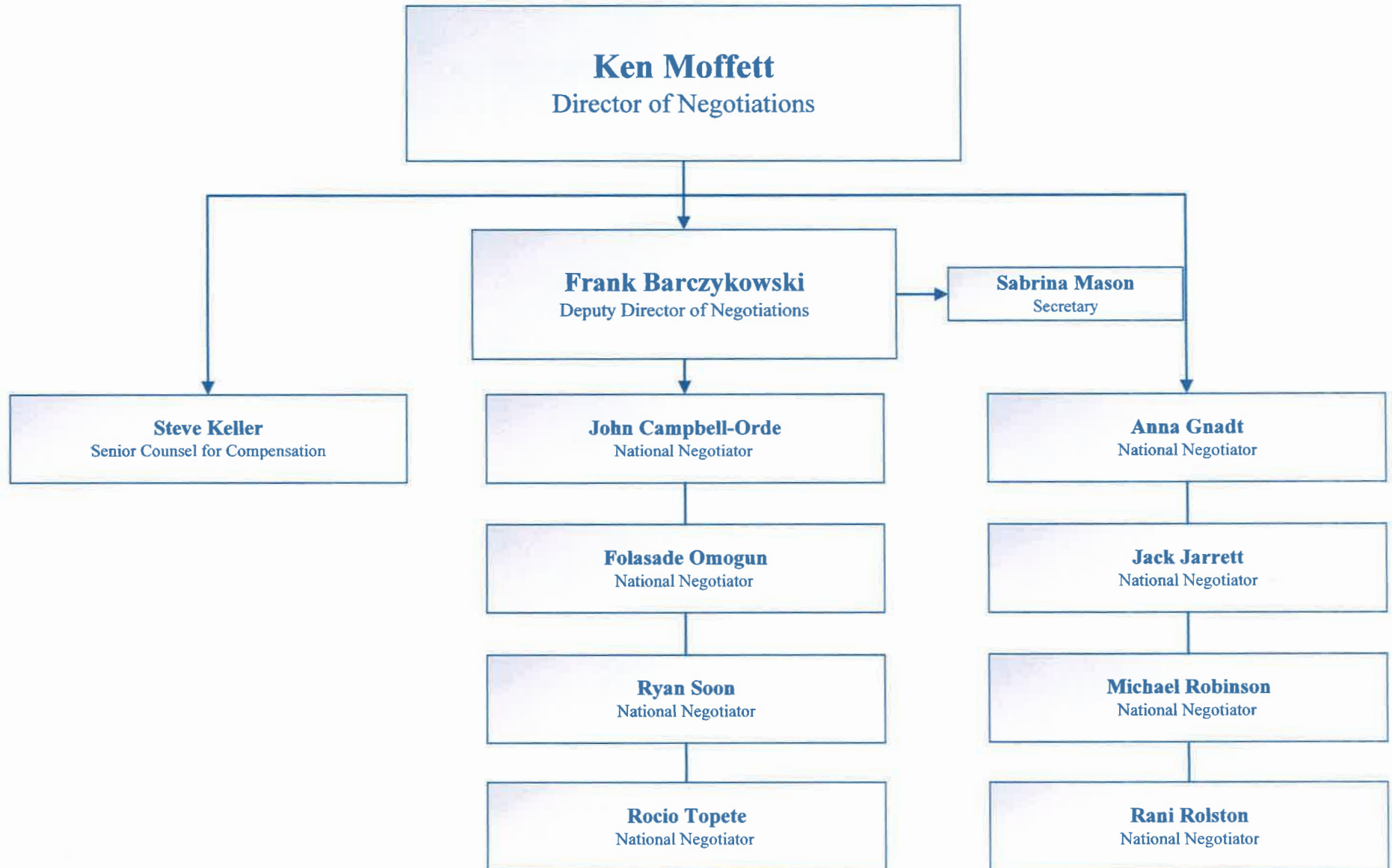


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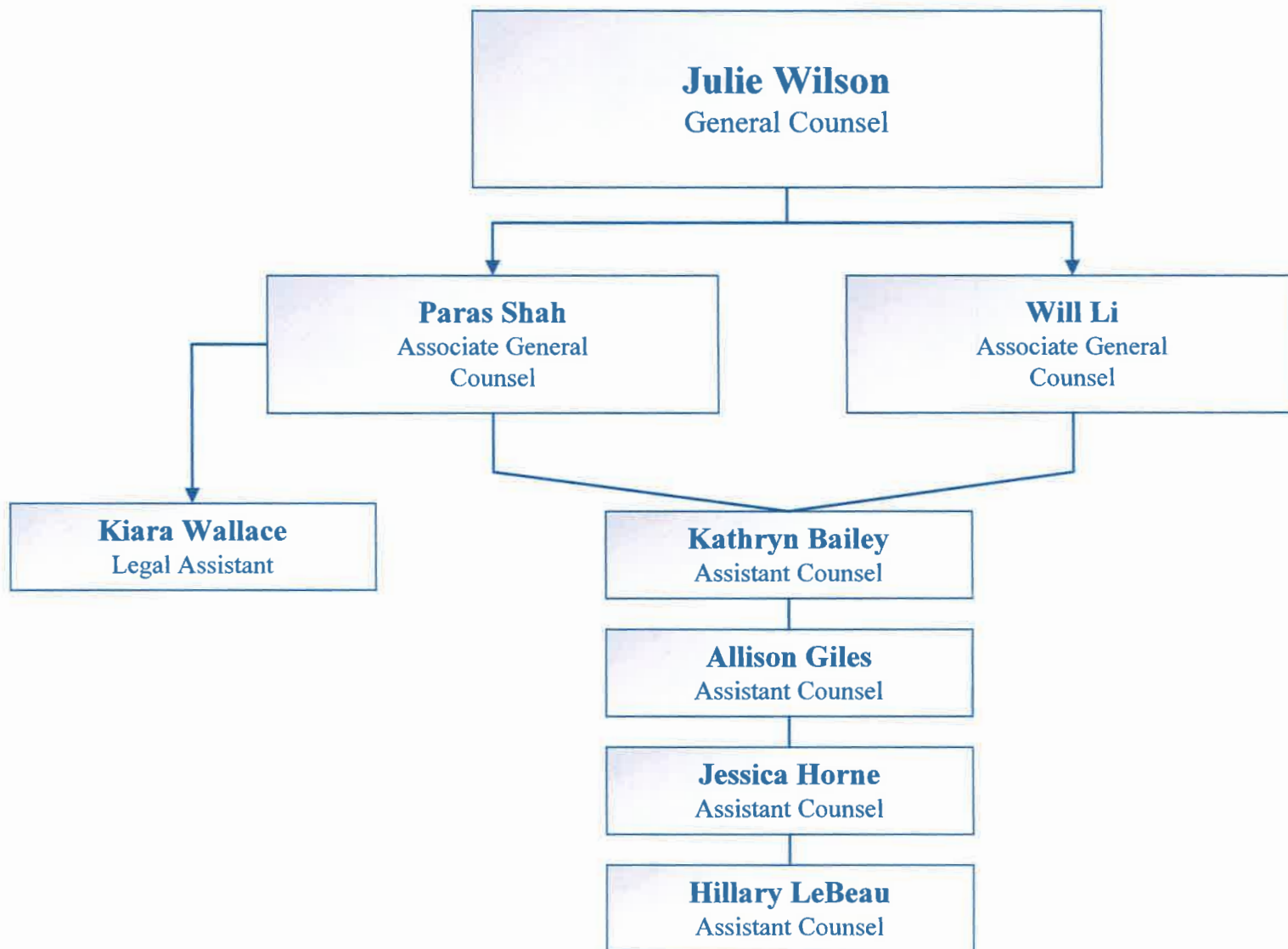
National Treasury Employees Union
Organizational Structure
Public Relations



National Treasury Employees Union
Organizational Structure
Negotiations



National Treasury Employees Union
Organizational Structure
Office of the General Counsel



NTEU National – Operations & Administration Department

“Who to Contact for What” List – 2022

Department / Topic	Name	Extension	E-Mail
<u>ACCOUNTING</u> -LM / 990 filing questions -Annual audit certification questions -Chapter arbitration, Fidelity bond, Election invoices	Steve Peterson	7007	Steve.peterson@nteu.org
<u>INFORMATION SYSTEMS</u> -Chapter President E-mail issues & support -Election & Non-Election label questions -Web site support -Web site registration problems	Norm Campbell	7011	Norm.campbell@nteu.org
	Imran Khan	7053	Imran.khan@nteu.org
<u>LIBRARY</u> -Archives (Submissions & Retrievals) -Hard copies of chapter president memos (prior to 1998) -Case Digest questions -General Reference & research questions	Mark Faherty	7014	Mark.faherty@nteu.org Office of Field Operations
<u>MEMBERSHIP BENEFITS</u> -All Benefit programs -Insurance: Long-Term Care & AD&D -Material Requests -NTEU Store (Merchandise)	Talita Grayton	7023	Talita.grayton@nteu.org
	Anthony Russell	7055	Anthony.russell@nteu.org
	Marjorie Somers	7036	Marjorie.somers@nteu.org
<u>MEMBERSHIP & TRAINING</u> -National Training Conferences: locations / tracks / registration / materials -Trainings /Meetings: registration / materials -Chapter manuals -Questions about membership reports -Questions about bargaining unit reports -Questions about local dues change (including “what if” scenarios) -Membership Incentive Campaigns: Questions & Details	Mark Faherty	7014	Mark.faherty@nteu.org Office of Field Operations
	Mark Gray	7306	Mark.gray@nteu.org

DEPARTMENT OF LABOR

LM REPORTS

DEPARTMENT OF LABOR

LM REPORT FILINGS

The Labor-Management Reporting and Disclosure Act of 1959, as amended (LMRDA), and the Civil Service Reform Act of 1978 (CSRA), require labor unions to file annual financial reports with the U.S. Department of Labor - Office of Labor-Management Standards (OLMS) on one of three forms depending on the chapter's total annual receipts.

DOL Organization Annual Report Forms

	LM-2	LM-3	LM-4
Report Required to Be Filed By	Chapters with total annual receipts of \$250,000 or more must file the revised Form LM-2 for the fiscal years beginning on or after July 1, 2004.	Chapters with total annual receipts of less than \$250,000, but at least \$10,000.	Chapters with total annual receipts of less than \$10,000
Signatures Required	Electronic signature of President and Treasurer, or corresponding principal officers, of Chapter.	Electronic signature of President and Treasurer, or corresponding principal officers, of Chapter.	Electronic signature of President and Treasurer, or corresponding principal officers, of Chapter.
When Due	Within 90 days after the end of the Chapter's fiscal year (30 days after termination).	Within 90 days after the end of the Chapter's fiscal year (30 days after termination).	Within 90 days after the end of the Chapter's fiscal year (30 days after termination).
Where to File	<p><u>All</u> LM reports must be filed electronically with the U.S. Department of Labor at the following address:</p> <p><u>Note:</u> The LM-2, LM-3, and LM-4 must be filed electronically using the Office of Labor-Management Standards (OLMS) web-based system at http://www.dol.gov/olms. The signatures must be completed digitally using the OLMS Electronic Forms System which allows any labor organization with a web-enabled computer the ability to complete, sign, and electronically file an LM-2, LM3, or LM-4 without purchasing a digital signature or downloading special software.</p>		
Recordkeeping	<p>The chapter is responsible for maintaining detailed records that confirm the accuracy and the completeness of the LM report filed.</p> <p>The Department of Labor requires that these records must be maintained for at least five (5) years after the date the report is filed.</p> <p>The records to be retained should include, but are not limited to, vouchers, worksheets, receipts, and applicable resolutions.</p>		
Criminal Penalties	<p>The following acts are criminal acts under the LMRDA:</p> <ul style="list-style-type: none"> Willfully failing to file a report or maintain required records. 		

	<ul style="list-style-type: none"> • Knowingly making a false statement. • Misrepresentation of a material fact. • Knowingly failing to disclose a material fact in the report. • Willfully making a false entry in a LM report. <p>These acts are punishable by a fine of up to \$100,000, imprisonment for up to one year, or both.</p> <p>Filing a false report under the CSRA is punishable by a fine of up to \$250,000, imprisonment of up to five years, or both.</p>
Delinquent Filings	<p>The Department of Labor (DOL) provides no opportunity for late or delinquent LM report filings. The DOL contends that “delinquent unions” will get a demand letter if their LM is not timely filed. Moreover, the DOL suggests that any union not filing their delinquent LM report(s) within a month of receiving the demand letter will have their chapter/union name and number made public on the DOL web site <u>and</u> the case will be referred to the U.S. Attorney for civil or criminal prosecution. Obviously, it is very important to file LM reports in a timely manner.</p>
Other Filings	<p>There are several other LM filings required for new or terminated chapters, or for chapters that have certain specified financial dealings with chapter officers, employees, unions, union agents, or labor relations consultants, etc. Please refer to the DOL web site for further information about these required filings.</p>
Where to Obtain LM-2, LM-3, or LM-4 Reports	<p>In order to find a copy or download an LM-2, LM-3, or LM-4 report, go to the Department of Labor – Office of Labor Management Standards (OLMS) website at http://www.dol.gov/olms.</p>



November 16, 2021

MEMORANDUM

TO: Chapter Presidents

RE: Chapter Disbursement Reports — FY 2021

Chapter Disbursement Reports for the 2020 Fiscal Year (10/1/20 – 9/30/21) have now been posted on the NTEU web site.

In order to obtain your chapter's report, Chapter Presidents may go to www.nteu.org and log in, then go to the Chapter Presidents' Dashboard. Once you are on the "Chapter Presidents' Dashboard," go to "Chapter Reports" and click on "2021 Chapter Disbursement Report." This will link you to a pdf copy of your chapter's Chapter Disbursement Report for FY21. This report will provide you with a detailed account of the revenue that your chapter received from the NTEU National Office in the 2021 Fiscal Year including local dues payments, membership campaign incentives, etc. These reports will be updated again in February 2022 for chapters that are on a calendar year.

Please direct any questions regarding your chapter's report to Mark Gray, NTEU Director of Operations & Administration, at extension 7306 or via e-mail at mark.gray@nteu.org. If you have difficulty accessing your chapter's report on the web site, please contact Imran Khan, NTEU Web Services Manager, via e-mail at imran.khan@nteu.org.

A handwritten signature in black ink that appears to read "Tony".

Anthony M. Reardon
National President

DEPARTMENT OF LABOR

STANDARDS OF CONDUCT

REQUIREMENTS

STANDARDS OF CONDUCT **REQUIREMENTS**

The Department of Labor requires all federal sector labor unions to notify members of their rights as well as the responsibilities of union officers.

Effective July 1, 2006, 29 C.F.R. §458.4 imposed three basic requirements on federal sector labor unions:

1. Labor unions must inform current members about their rights under the standards of conduct provisions at least once every three years.
2. Labor unions must inform new members of their rights within 90 days of their becoming new members.
3. National and local labor organizations that maintain a web site must provide a link to the Statement of Union Member Rights and Officer Responsibilities on the DOL's web site or to the labor organizations own statement. The regulation does not require labor organizations to create web sites.

Note:

- 1) NTEU National provides members the written notices required by the first two requirements mentioned above.
- 2) The third requirement, however, does apply to any NTEU chapter that already has a web site or elects to create one at some point in the future. Those chapters must provide a link on their web sites to the Statement of Rights and Obligations on NTEU's national web site at www.NTEU.org or provide a link to a comparable statement on DOL's web site.
- 3) See the January 11, 2022 chapter presidents' memorandum on the next two pages of this Manual for a little more detail on this matter.



RE M I N D E R!!

January 11, 2022

MEMORANDUM

TO: Chapter Presidents

RE: DOL Regulation Regarding Notifying Members of Standards of Conduct Applicable to Federal Sector Unions

SUMMARY: The DOL's regulations require federal sector unions to notify members of their rights and the responsibilities of union officers. The regulations require chapters that have websites to provide a link to a statement of those rights and responsibilities.

The regulation at 29 C.F.R. §458.4 imposes a duty to publish the Department of Labor's (DOL) Standards of Conduct governing federal sector unions. The Standards impose three basic requirements on federal sector unions:

- Labor organizations must inform current members about their rights under the standards of conduct provisions at least once every three years;
- Labor organizations must inform new members who join of their rights within 90 days of their becoming new members; and
- National and local labor organizations that have a website must provide a link to the Statement of Union Member Rights and Officer Responsibilities on DOL's website or to the labor organization's own statement. The regulation does not require labor organizations to create websites.

NTEU National provides the written notices required by the first two requirements. Accordingly, chapters do not need to take any actions to comply with those two new obligations.

The third requirement, however, applies to any NTEU chapter that already has a website, or elects to create a website in the future. Those chapters must provide a link on their websites to the statement of rights and obligations on NTEU's website or provide a link to a comparable statement on DOL's website.

With the exception of the introductory paragraph, the statement provided on NTEU's website is identical to the statement on the DOL website. The introductory paragraph has been modified to inform employees that they have a statutory right to join a union and that union

members must exhaust their union remedies before filing a complaint with DOL. Chapters can access the statement by visiting this link (<https://www.nteu.org/dol-rights>) or by visiting NTEU's home page and clicking on the link at the bottom right hand corner of NTEU's home page labeled "DOL Rights." Because NTEU has, as permitted by the regulation, included additional, useful information not found in the DOL website notice, I recommend that chapters satisfy their obligation by providing a link to the Statement of Member Rights and Officer Responsibilities on NTEU's website.

If you have any questions regarding how to establish the link from the chapter website to the NTEU Statement of DOL Rights and Officer Responsibilities on the NTEU National website, please contact Imran Khan, NTEU Web Master, via e-mail at Imran.Khan@nteu.org.

A handwritten signature in black ink, appearing to read "Tony", with a long horizontal stroke extending to the left.

Anthony M. Reardon
National President

FIDELITY BOND

STATUTORY REQUIREMENTS

AND

DEFINITIONS

Section 502(a) of the LMRDA states, “Every officer, agent, shop steward, or other representative or employee of any labor organization (other than a labor organization whose property and annual financial receipts do not exceed \$5,000 in value), or a trust in which a labor organization is interested, who handles funds or other property, thereof shall be bonded to provide protection against loss by reasons of acts of fraud or dishonesty on his part directly or through connivance with others...”

Section 7120 of the CSRA and the implementing regulations require officers and employees to be bonded in accordance with the principles of Section 502(a) of the LMRDA. Therefore, the bonding requirements are essentially the same for unions subject to the LMRDA or the CSRA.

FIDELITY BOND

- Chapters must be bonded to ensure that the union is protected against losses caused by acts of fraud or dishonesty by a union officer, employee, or member.
- Unions with annual receipts greater than \$5,000 must secure a bond for at least 10% of the receipts and assets handled by the chapter during the prior fiscal year.
- The amount of bond coverage must be computed at the start of each fiscal year. Any necessary increase in coverage must be promptly obtained by contacting Steve Peterson, the Administrative Controller, at the NTEU National office.
- NTEU National has arranged for fidelity bond (Labor Organization Bond) coverage for chapters with The Travelers.
- NTEU's current bond is effective through 3/31/2022.
- On April 1, 2022, our new bond will take effect and run through 3/31/2025.
- Under the NTEU Fidelity Bond Policy, the bonding company requires written notice to be provided to them as soon as is practicable following the discovery of a loss.
- Once a "loss" is discovered, the policy requires the filing of a detailed "proof of loss," which must describe the specific circumstances that led to the claim.
- A delayed or late filing may jeopardize the payment of an otherwise appropriate claim.
- It is critical that chapter leaders immediately contact their National Field Representative after discovering a loss of chapter funds or other property so that the NTEU National office can begin the process of preparing the detailed "proof of loss" and the notification of the bonding company.

HOW TO COMPUTE BONDING AMOUNT

- Quick “back of the napkin” formula

$$\begin{array}{l} \text{Liquid Assets} \\ + \text{Total Receipts} \\ \hline \times 10\% \\ \hline = \text{Amount of bond coverage required} \end{array}$$

- A worksheet that provides for a more complete analysis of the chapter’s bond level appears on the next two pages.

SAMPLE BONDING COMPUTATION WORKSHEET

1. Liquid Assets as of start of fiscal year (date) _____:
 - A. Cash on hand and in banks \$ _____
 - B. Accounts receivable \$ _____
 - C. Loans receivable \$ _____
 - D. U.S. Treasury securities (market value) \$ _____
 - E. Other investments (market value) \$ _____
 - F. Other liquid assets \$ _____

2. Total Liquid Assets (Total of Lines A through F) \$ _____
3. Receipts during the fiscal year ended (date) _____ \$ _____
4. Total Liquid Assets plus receipts (Line 2 plus Line 3) \$ _____
5. Deduct:
Receipts included in Line 3 that resulted from converting
Liquid Assets held at the beginning of the year into cash and
from additional rollovers of securities:
 - A. Payments on accounts receivable \$ _____
 - B. Payments on loans receivable \$ _____
 - C. Sales of U.S. Treasury securities \$ _____
 - D. Payments on mortgage investments \$ _____
 - E. Sales of other investments \$ _____
 - F. Sales of other assets \$ _____
 - G. Additional rollovers of securities \$ _____
6. Total Deductions (Total of Lines A through G) \$ _____
7. Total Funds Handled During Last Completed
Fiscal Year (Line 4 minus Line 6) \$ _____
8. Amount of Bonding Required:
 - A. For each person having access to receipts only:
10 percent of Line 3 \$ _____
 - B. For each person having access to receipts & liquid assets:
10 percent of Line 7 \$ _____



RE M I N D E R!!!

January 11, 2022

MEMORANDUM

TO: Chapter Presidents

RE: Fidelity Bond Policy

SUMMARY: Information is provided about the union's fidelity bond policy. Chapter leaders are encouraged to notify their National Field Representative promptly in the event of suspected loss.

As you know, all NTEU chapters are covered by a fidelity bond policy that indemnifies them against losses of chapter funds or other property. Under the policy, written notice is to be given to the bonding company as soon as practicable following the discovery of a loss. Additionally, within four months of discovery of the loss, the policy requires the filing of a detailed "proof of loss," which specifically describes the circumstances leading to the claim.

As with other insurance policies, a late filing may jeopardize the payment of an otherwise meritorious claim. Chapter leaders should, therefore, contact their National Field Representative for assistance immediately after discovering a loss of chapter funds or other property.

A handwritten signature in black ink, appearing to read "Tony", with a long horizontal stroke extending from the top of the letter 'T'.

Anthony M. Reardon
National President

**ANNUAL
AUDIT CERTIFICATION**

ANNUAL AUDIT CERTIFICATION

- Article IV, Section 7 of the NTEU Constitution requires that each chapter file an Annual Audit Certification with the NTEU National office.
- The Annual Audit Certification must be filed according to the following schedule:

Fiscal Year	Audit Certification
<u>End Date</u>	<u>Due Date</u>
9-30-21	3-31-22
12-31-21	6-30-22

Note: Certification due six (6) months after close of the chapter's fiscal year.

- Completed Audit Certifications should be sent to:

NTEU Administrative Controller
800 K Street, NW - Suite 1000
Washington, DC 20001-8022

- The audit must include a reconciliation of income to the chapter by examining original chapter bank statements, NTEU Headquarter's disbursements to the chapter, and chapter expense disbursements.
- At a minimum, the following must be audited:
 1. Petty cash
 2. Bank reconciliations
 3. Expense disbursements, invoices and receipts
 4. Cancelled checks
 5. Listing of all payments to the chapter by the NTEU National office.
- The auditor(s) must be selected by the chapter's Executive Board.
- If the audit is not completed, an audit will be required to be done by an outside audit firm with all costs being borne by the chapter. Chapters receive numerous notices before this sort of action is taken.
- A Sample Audit Planner appears on the next two pages. Though not required to use the planner, it may be a useful planning tool for the chapter.

SAMPLE AUDIT PLANNER

<u>AUDIT ACTIVITY</u>	<u>DATE COMPLETED</u>
<input type="checkbox"/> Chapter's Executive Board selects Auditor(s).	
<input type="checkbox"/> Review Article IV, Section 7 of the NTEU Constitution & Bylaws.	
<input type="checkbox"/> Review most recent audit report and LM annual financial report.	
<input type="checkbox"/> Schedule and conduct initial meeting with principal financial officers to arrange for conducting the chapter audit.	
<input type="checkbox"/> Determine timeframes for chapter audit.	
<input type="checkbox"/> Notify principal financial officers and chapter president of audit starting date and the financial records needed.	
<input type="checkbox"/> Review expense disbursements, invoices and receipts.	
<input type="checkbox"/> Review chapter disbursement listing identifying all payments to the chapter by the NTEU National office.	
<input type="checkbox"/> Review bank reconciliations.	
<input type="checkbox"/> Review petty cash.	
<input type="checkbox"/> Review cancelled checks.	
<input type="checkbox"/> Examine assets.	
<input type="checkbox"/> Confirm latest LM annual financial reporting.	
<input type="checkbox"/> Review record keeping process.	
<input type="checkbox"/> Review bonding coverage and level.	
<input type="checkbox"/> Loan analysis completed. DOL directs that a union may not have outstanding loans to any one officer, employee, or member that at any time in total exceeds \$2,000.00.	
<input type="checkbox"/> Annual Audit Certification completed.	
<input type="checkbox"/> Send Audit Certification to the Administrative Controller at the NTEU National office. Note date sent on file copy.	



January 25, 2022

M E M O R A N D U M

TO: Chapter Presidents

RE: Certification of Chapter Audit — FYE 21

In accordance with Article IV, Section 7 of the *NTEU Constitution*, the audit certification for the chapter is due to the NTEU National Office on the following schedule:

<u>Chapter's FYE</u>	<u>Audit Certification Due</u>
9/30/21	3/31/2022
12/31/21	6/30/2022

A blank audit certification form is attached for your convenience. Please submit the completed certification to the attention of the NTEU Administrative Controller.

A handwritten signature in black ink, appearing to read "Tony", with a long horizontal stroke extending to the right.

Anthony M. Reardon
National President

Attachment

CERTIFICATION OF FYE _____ CHAPTER AUDIT
(Please fill in your fiscal year-end date)

Chapter _____ Agency _____ Location _____

I certify that an audit was completed of the books and records of NTEU Chapter No. _____.
The records noted with an (X) below were audited:

_____ Petty cash
_____ Bank reconciliations
_____ Expense disbursements, invoices, and receipts
_____ Cancelled checks
_____ Listing of all payments to the chapter by NTEU National Office

Chapter expenses were audited for verification of proper documentation.

COMMENTS (if applicable; attach additional pages if necessary):

Signed: _____ Date: _____

Name: _____
(Please print)

Address: _____

() I am not a current elected officer or steward of NTEU Chapter _____.

The audit must be completed no later than six months following the close of the chapter's reporting year. Please forward this certification by the due date to:

NTEU Administrative Controller
800 K Street, NW - Suite 1000
Washington, D.C. 20006
Fax #: 202-572-5644

INTERNAL FINANCIAL CONTROLS

INTERNAL FINANCIAL CONTROLS

- Internal financial controls are important to ensure that the chapter's funds and other assets are used solely for the benefit of the union and its members.
- Adequate and effective internal controls require separation of duties.
- An entirely sufficient system of internal controls is not always possible in very small chapters. However, some internal controls can be established even in one person operations. A chapter could consider taking the following actions to help safeguard union funds:
 1. Maintain complete records of all disbursements made by the NTEU National office to the chapter. This can most easily be done by monitoring the biweekly dues withholding detail report and the monthly cash report to ensure that the chapter is receiving the appropriate dues money from each dues paying member. In addition, the NTEU National office provides a Chapter Disbursement List to each chapter following the close of the chapter's fiscal year. This listing identifies the payments that have been made to the chapter for the previous fiscal year.
 2. Require chapter officers to maintain a receipts and disbursement journal to record all monies received and spent by the chapter.
 3. Require that the union's financial officer make regular, frequent deposits of receipts in the union's receipts journal to make the relationship between receipts and bank deposits perfectly clear and easily verifiable. It would also be very useful for the chapter to have its dues money direct deposited by the NTEU National office each pay period to the chapter's bank account. Most chapters already do this.
 4. Ensure that there is a full understanding about the level of salary, allowances, and expenses (if any) to which the chapter's officers are entitled.
 5. Require that all checks drawn on the union's bank account have a second signature and ensure that the co-signer fully understands that his/her fiduciary responsibility requires that the checks be signed only after they are completely filled out and the co-signer knows the purpose and legitimacy of each transaction.
 6. Require that the financial officer give a full report of the union's finances at each membership or Executive Board meeting and that prior authorization be obtained for large or unusual transactions.
 7. Establish an internal local union audit committee.
 8. Ensure that the internal audit committee conduct regular, periodic examinations of the chapter's books and records.
 9. Reconcile bank accounts each month.

10. When you receive a check, stamp it "For Deposit Only."
11. Periodically review established internal controls and change operating procedures, as necessary, to ensure that the chapter's funds are being properly handled and adequately safeguarded.
12. Any chapter that wants to change their direct deposit information must complete the Authorization Agreement/Automatic Deposit form. (See attached chapter presidents' memorandum dated July 14, 2021.)
13. Ensure that all cancelled checks that cleared the bank were for appropriate and approved purposes.
14. Ensure that adequate backup documentation (bills, sales invoices, etc.) is maintained for all union expenditures.
15. Maintain complete and accurate record of all membership and Board authorizations recorded in meeting minutes.
16. Maintain a calendar that tracks the due dates of all important filings, such as LM reports and IRS 990s.
17. Periodically review the chapter's established internal controls to be certain they are being followed and to make changes when necessary.



REMINDER!!!

July 14, 2021

MEMORANDUM

TO: Chapter Presidents

RE: Direct Deposit Form

SUMMARY: Any chapter that wants to change their direct deposit information must complete the Authorization Agreement/Automatic Deposit form.

Recently, several chapters requested that the NTEU National Office change their direct deposit information. To help facilitate the process, I have attached the form that the National Office needs to make this happen.

If your chapter wants their direct deposit to change from the current bank account to a new one, please complete the attached form and mail or fax it, along with a copy of a voided check from the new account to:

1. NTEU — Direct Deposit
NTEU Payroll
800 K Street, NW – Suite 1000
Washington, DC 20001-8022

-or-

2. 202-572-0121 (Fax)

Please direct any questions to Janie Wright at Janie.Wright@nteu.org.

A handwritten signature in black ink that appears to read "Tony".

Anthony M. Reardon
National President

Attachment

**AUTHORIZATION AGREEMENT
AUTOMATIC DEPOSIT**

Company: NTEU

I do hereby authorize NTEU hereinafter called COMPANY, to initiate deposits to my checking () account indicated below and the depository named below, hereinafter called DEPOSITORY, to credit such account, and in the event a deposit error is made to my account, I authorize the COMPANY to make a correcting entry under the condition that I am notified of said adjustment.

DEPOSITORY (BANK) _____

CITY _____

STATE _____

CHECKING ACCOUNT # _____

BANK TRANSIT ABA # _____

This authority is to remain in full force and effect until COMPANY has received written notification from me of its termination in such time and in such manner as to afford COMPANY a reasonable opportunity to act on it.

NTEU CHAPTER # _____

CHAPTER PRESIDENT _____
(PRINT NAME)

(SIGNATURE) (DATE)

CHAPTER TREASURER _____
(PRINT NAME)

(SIGNATURE) (DATE)

*****A copy of a voided chapter check must be attached.*****

Return to: NTEU Payroll – Direct Deposit
800 K Street, NW – Suite 1000
Washington, DC 20001-8022

RETENTION OF UNION RECORDS

RETENTION OF UNION RECORDS

As a general rule, all types of records used in the normal course of doing union business should be maintained by the chapter for seven (7) years. This includes such financial records as receipt and disbursement journals, cancelled checks and stubs, bank statements, dues collection receipts, and vendor invoices. Frequently, chapters do maintain these types of basic financial records, but often fail to keep other records which help explain or clarify financial transactions. Such records include:

- Payment receipts for all union expenditures.
- Credit card slips and itemized receipts for each credit card charge.
- Union's copy of bank deposit slips.
- Bank debit and credit memos.
- Internal union financial reports and statements.
- Accountant's work papers and other internal worksheets used to prepare financial statements.
- Minutes of all membership and Executive Board meetings.

INTERNAL REVENUE SERVICE

FORMS

Application for Employer Identification Number
(For use by employers, corporations, partnerships, trusts, estates, churches,
government agencies, Indian tribal entities, certain individuals, and others.)
▶ Go to www.irs.gov/FormSS4 for instructions and the latest information.
▶ See separate instructions for each line. ▶ Keep a copy for your records.

OMB No. 1545-0003

EIN

Type or print clearly.

1 Legal name of entity (or individual) for whom the EIN is being requested					
2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name				
4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Don't enter a P.O. box.)				
4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)				
6 County and state where principal business is located					
7a Name of responsible party		7b SSN, ITIN, or EIN			
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶			
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No					
9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check. <input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) <input type="checkbox"/> Corporation (enter form number to be filed) ▶ <input type="checkbox"/> Trust (TIN of grantor) <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government <input checked="" type="checkbox"/> Other nonprofit organization (specify) ▶ UNINCORPORATED LABOR UNION ASSOCIATION <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Other (specify) ▶ LABOR UNION ASSOCIATION Group Exemption Number (GEN) if any ▶ 878					
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country			
10 Reason for applying (check only one box) <input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Banking purpose (specify purpose) ▶ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (specify) ▶ <input type="checkbox"/> Created a trust (specify type) ▶ <input type="checkbox"/> Created a pension plan (specify type) ▶					
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year			
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. <table border="1"><tr><td>Agricultural</td><td>Household</td><td>Other</td></tr></table>		Agricultural	Household	Other	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$5,000 or less in total wages.) If you don't check this box, you must file Form 941 for every quarter. <input type="checkbox"/>
Agricultural	Household	Other			
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶					
16 Check one box that best describes the principal activity of your business. <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Other (specify) ▶					
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.					
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶					
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.				
	Designee's name	Designee's telephone number (include area code)			
	Address and ZIP code	Designee's fax number (include area code)			
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)			
Name and title (type or print clearly) ▶		Applicant's fax number (include area code)			
Signature ▶		Date ▶			

Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
started a new business	doesn't currently have (nor expect to have) employees	complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
hired (or will hire) employees, including household employees	doesn't already have an EIN	complete lines 1, 2, 4a-6, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
opened a bank account	needs an EIN for banking purposes only	complete lines 1-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
changed type of organization	either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	complete lines 1-18 (as applicable).
purchased a going business ³	doesn't already have an EIN	complete lines 1-18 (as applicable).
created a trust	the trust is other than a grantor trust or an IRA trust ⁴	complete lines 1-18 (as applicable).
created a pension plan as a plan administrator ⁵	needs an EIN for reporting purposes	complete lines 1, 3, 4a-5b, 7a-b, 9a, 10, and 18.
is a foreign person needing an EIN to comply with IRS withholding regulations	needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	complete lines 1-5b, 7a-b (SSN or ITIN as applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is administering an estate	needs an EIN to report estate income on Form 1041	complete lines 1-7b, 9a, 10-12, 13-17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, individual, corporation, or partnership, etc.)	is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is a state or local agency	serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	complete lines 1, 2, 4a-5b, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	complete lines 1-18 (as applicable).
is an S corporation	needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity doesn't have employees.

² However, don't apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer agent* in the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* in the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

IRS FORM SS – 4

- Each NTEU chapter must obtain an Employer Identification Number (EIN).
- Form SS – 4 is used to request the EIN from the Internal Revenue Service.
- Once the SS – 4 is submitted to the IRS, the chapter must send correspondence to the NTEU Administrative Controller, requesting that the chapter be included on NTEU's group exemption roster. This group exemption roster is maintained by the NTEU National office.
- Include a copy of the notice from the Internal Revenue Service that identifies your chapter's tax identification number and closing month of accounting year, with your letter to the NTEU Administrative Controller.
- This enables NTEU National to include the chapter on the group exemption roster and eliminates the need for the chapter to file for tax exempt status.

REQUEST FOR NTEU GROUP EXEMPTION

Date: _____

NTEU
800 K Street, NW – Suite 1000
Washington, DC 20001-8022

Attn: Steve Peterson, Administrative Controller

Dear Mr. Peterson:

We hereby request that our chapter be added to the NTEU group exemption roster, effective the date of the issuance of our chapter charter.

By: _____
(Signature)

Title: _____

Chapter Number: _____

Chapter Street Address: _____

Chapter City, State and Zip: _____

Chapter Employer Identification Number: _____

Closing Month of Accounting Year: _____

Date of application for Employer Identification Number (if not yet assigned by IRS):



Exempt Organizations Modernized e-File (MeF) Providers

The following links provide information on the companies that have passed the IRS Assurance Testing System (ATS) requirements for Software Developers of electronic Exempt Organizations (990, 990-EZ, 990-PF, 990-N, 990-T, 8868 and 1120-POL MeF) Returns. It does not mean that a software package includes every possible schedule or attachment, or that it will meet the needs of all filers. It is the filer's responsibility to contact the provider to determine if the software meets their needs.

Caution: The IRS has provided links to these companies' websites. Only companies that are an Authorized IRS e-file Provider with a valid Software Identification Number are listed. The IRS removes Web sites from the pages listed below when the IRS confirms a Web site is no longer active.

The IRS encourages you to verify that each Web site provides all services you need. The IRS and the United States Government do not endorse or warrant these companies or their products or services. The decision to use or not to use any of these products and services will not result in any special treatment from the IRS.

Note: Please read the notice below about our Approved IRS Modernized e-File (MeF) Business Providers before engaging one of the providers on this page, or on the following pages.

[Tax Year 2020 Exempt Organizations Modernized e-File \(MeF\) Providers](#)

[Tax Year 2019 Exempt Organizations Modernized e-File \(MeF\) Providers](#)

[Tax Year 2018 Exempt Organizations Modernized e-File \(MeF\) Providers](#)

Approved IRS Modernized e-File (MeF) Business Providers Notice

The IRS is committed to enabling all taxpayers and practitioners to comply with their tax filing obligations. Whether you choose to file a return electronically or on paper, you should rest assured that the IRS is fully committed to protecting your information on our tax processing systems and by working with our industry partners.

Many taxpayers and practitioners use the services of our industry partners, such as paid preparers, Electronic Return Originators (ERO) and transmitters, as part of the tax return preparation and filing process. In order for you to make an informed decision as to how you will file a tax return, we recommend that you read and understand the privacy and security policies and procedures of the IRS and of any industry partner that will handle tax return information.



Tax Year 2020 Exempt Organizations Modernized e-File (MeF) Providers - Form 990-EZ

Providers listed on this webpage are Approved IRS e-file Providers; however, they are not part of, nor do they have any special relationship with the Internal Revenue Service.

The following companies have passed the IRS Assurance Testing System (ATS) requirements for Software Developers of electronic Exempt Organizations returns for Tax Year 2020. Meeting the requirements means that the software can provide correct data in the proper format for processing by IRS systems. It does not mean that a software package includes every possible schedule or attachment, or that it will meet the needs of all filers. It is the filer's responsibility to contact the provider to determine if the software meets their needs.

The providers are not listed in any particular order.

Thomson Reuters ONESOURCE Trust Tax

2395 Midway Road, Bldg. 1, Carrollton, TX 75006-2575, (800) 327-8829

Advanced Tax Solutions, LLC

1603 Capitol Ave, Suite 310 A254, Cheyenne, WY 82001, 307-414-1211, support@mytaxprepoffice.com

Drake Software

235 East Palmer Street, Franklin, NC 28734, 828-524-8020

Thomson Reuters CS Professional Suite

7322 Newman Blvd, Dexter, MI 48130, 800-968-8900

GOSYSTEM - Thomson Reuters

2395 Midway Road, Carrollton, TX 75006, 800-968-8900

ExpressTaxExempt

2685 Celanese Rd, Suite 103, Rock Hill, SC 29732, 704-839-2321 or support@expresstaxexempt.com

BlockWorks

One H&R Block Way, Kansas City, MO 64105, 800-230-2322

CCH Small Firm Services - ATX

225 Chastain Meadows Ct NW, Kennesaw, GA 30144, 866-345-4172

CCH a Wolters Kluwer business

9111 E. Douglas, Suite 300, Wichita, KS 67207, 800-PFX-9998, (800-739-9998)

Crowe LLP

225 W Wacker Drive, Suite 2600, Chicago, IL 60606, CTRAC.Support@crowe.com

ProConnect Tax Online

Intuit Inc., 5601 Headquarters Drive, Plano, TX 75024-5839, 833-616-3193

Form 990 Online

2437 15th St NW, Washington, DC 20009, Support@Form990.org or 888-666-1773

TaxAct

1425 60th Street NE, Cedar Rapids, IA 52402, 319-373-3600

CrossLink Professional Tax Solutions, LLC

16916 S. Harlan Road, Lathrop, CA 95330, 800-345-4337

Lacerte Software

Intuit Inc., 5601 Headquarters Drive, Plano, TX 75024-5839, 833-578-7542

Intuit

7535 Torrey Santa Fe Rd, San Diego, CA 92129, 800-934-1040

Profit Developers Inc - DBA SEXTAX

PO Box 7280 Port St Lucie, FL 34985, 772-337-2921 or sales@profitdevelopers.com

TaxSlayer Pro

3003 TaxSlayer Drive, Evans, GA 30809, 800-420-1040

IRS FORM 990

- Who Must File – IRS Form 990, 990EZ, or 990N must be filed by all chapters depending on the chapter's annual gross receipts and total assets at the end of the chapter's accounting year.
- NTEU has secured tax exempt status for itself and each of its chapters under Section 501(c)(5) of the Internal Revenue Code. To keep this tax exempt status, each chapter must file Form 990. Each chapter filing a Form 990 or 990EZ should place the NTEU Group Exemption Number 0878 on the form in the appropriate section.
- Form 990 – For tax years beginning in 2010 and later, Form 990 (not 990EZ or 990N) must be filed by chapters who have gross annual receipts of greater or equal to \$200,000 or whose total assets are greater or equal to \$500,000.
- Form 990EZ – For tax years beginning in 2010 and later, this form may be filed by chapters who have gross annual receipts more than \$50,000 but less than \$200,000 and total assets at the end of the year that are less than \$500,000.
- If the chapter is mailed a Form 990EZ by the Internal Revenue Service, but the chapter is normally at or below the \$50,000 total receipts limit (\$25,000 for tax years beginning in 2009), simply place a check in box K on the top part of the Form 990EZ. This indicates that the chapter's gross receipts are at or under the Form 990EZ's \$50,000 (\$25,000 for tax years beginning in 2009) filing minimum. Sign the form and return it to:

Department of the Treasury
Internal Revenue Service
Ogden, Utah 84201-0027

Then, file the Form 990N, Electronic Notice, (e-Postcard) described next.

- Form 990N – Must be filed electronically through the IRS web site located at www.irs.gov for all chapters who have gross annual receipts of \$50,000 or less for tax years beginning in 2010 or later (\$25,000 for tax years beginning in 2009).
- Filing Due Date – The 990, 990EZ, or 990N must be filed by the 15th day of the 5th month following the close of the chapter's fiscal year. For example, if the chapter's fiscal year ends on September 30, the completed 990/990EZ/990N was due to the Internal Revenue Service on or before February 15, unless February 15 is a Saturday, Sunday, or a federal holiday, in which case the return is due the next business day.
- Please send the 990/990EZ to:

Department of the Treasury
Internal Revenue Service
Ogden, Utah 84201-0027

- The 990E must now be electronically filed through an approved IRS provider at www.irs.gov. (A current list of Exempt Organizations Modernized e-File (MeF) Providers is attached).
- How Can I Get A Form 990/990EZ – If the chapter is required to file, but did not receive the 990 or 990EZ package, the forms may be downloaded from the IRS web site located at www.IRS.gov, or the appropriate forms may be obtained at the nearest IRS office.

NEW FILING REQUIREMENT

FORM 990-N

- Beginning in 2008, the IRS implemented a new electronic filing requirement for small tax-exempt organizations.
- Chapters whose gross receipts are \$50,000 (\$25,000 for tax years beginning in 2009 or 2008) or less and are not required to file either the 990 or 990EZ will be required to file an electronic Form 990N.
- This electronic filing is due by the 15th day of the 5th month after the close of the tax period. For those chapters that had a tax period beginning on January 1, 2021 and ending on December 31, 2021, the first annual electronic notice filing is due on May 17, 2022. For chapters that have a tax period beginning on October 1, 2020 and ending on September 30, 2021, the first annual electronic notice filing was due on February 15, 2022.
- At the end of this chapter is a Frequently Asked Questions document that the IRS produced in reference to the 990-N filing requirement.

OTHER CHAPTER INCOME FILING REQUIREMENTS

- Some states may require chapters operating in that state to file a separate state return in order to continue to operate in that state. Please check with your state's Department of Revenue or State Franchise Tax Board to determine whether your chapter is required to make any state filing in which the chapter operates.
- Chapters taking part in any business activities unrelated to the exempt purpose of the chapter, such as payments for insurance activities, or other affinity programs, must consider both Federal and State Unrelated Business Tax filing requirements for payments received by the chapter. Please consult your tax advisor if you are receiving payments under these types of programs to determine whether the chapter needs to file a Federal Form 990-T and/or a State return for Unrelated Business Taxable Income.



RE M I N D E R!

January 24, 2022

MEMORANDUM

TO: Chapter Presidents

RE: IRS Form 990/990EZ/990N

SUMMARY: This memorandum provides chapters with important information about the IRS Form 990/990EZ/990N. PLEASE NOTE: The Group Exemption Number is 0878.

Often, chapters have questions about the IRS Form 990, who must file, when the 990 must be filed, and how the form can be obtained.

Below is important information to know about IRS Form 990/990EZ/990N:

- IRS Form 990/990EZ/990N must be filed by all chapters.
- For tax years beginning in 2010 and later, Form 990 must be filed by chapters that have gross annual receipts of \$200,000 or more or whose total assets are \$500,000 or more.
- For tax years beginning in 2010 and later, Form 990EZ may be filed by chapters that have gross annual receipts of more than \$50,000 but less than \$200,000 and total assets at the end of the chapter's fiscal year that are less than \$500,000.
- Form 990N (e-Postcard) must be filed electronically through the IRS's web site located at www.irs.gov for all chapters who do not file Form 990 or Form 990EZ.
- NTEU has secured tax-exempt status for itself and each chapter under Section 501(c)(5) of the Internal Revenue Code. To maintain this tax-exempt status, each chapter must file Form 990/990EZ/990N. Each chapter filing a Form 990 or 990EZ should place the NTEU Group Exemption Number 0878 on the form in the appropriate section.
- If the chapter is mailed a Form 990EZ by the IRS but the chapter is at or under the \$50,000 total receipts limit, simply place a check in box K on the top part of the Form 990EZ. This indicates that the chapter's gross receipts are under the more than \$50,000 filing minimum. Sign the form and return it to the IRS. Then, file the Form 990N described above.

- Filing due date: The 990/990EZ/990N must be filed by the 15th day of the 5th month following the close of the chapter's fiscal year. For example, if the chapter's fiscal year concludes on September 30, the completed 990/990EZ/990N is due to the IRS on or before February 15, unless February 15 is a Saturday, Sunday, or a federal holiday, in which case the return is due the next business day.
- If the chapter is required to file but did not receive the 990 or 990EZ package from the IRS, the form may be downloaded from the IRS's web site located at www.irs.gov, or the appropriate form may be obtained from the nearest IRS office.

Please direct questions to Steve Peterson at extension 7007, or via e-mail at Steve.Peterson@NTEU.org.

A handwritten signature in black ink that appears to read "Tony". The signature is stylized with a long horizontal stroke at the top and a loop at the bottom.

Anthony M. Reardon
National President



IMMEDIATE ATTENTION REQUIRED!!!

January 18, 2022

MEMORANDUM

TO: Chapter Presidents

RE: 2020 Form 990 Filing Requirement for Chapters with an Accounting Year Ending September 30, 2021

As a follow-up to chapter presidents' memoranda previously sent, we are notifying you that the Internal Revenue Service (IRS) has announced that tax-exempt organizations (including charities, social clubs, labor unions, etc.) that have an accounting year ending September 30, 2020 are at risk of losing their tax-exempt status if they do not file a 990, 990EZ, or 990-N (whichever applies to your chapter's situation) by February 15, 2022.

In 2006, Congress passed the Pension Protection Act. This law mandated that all tax-exempt organizations, except churches and church-related organizations, file annual information returns (appropriate version of Form 990) with the IRS beginning in 2007. This was a new requirement for many small organizations. The law established strict consequences for failure to file — any organization that does not file an information return for three consecutive years automatically loses its federal tax-exempt status.

The first three-year deadline for filing was May 17, 2010 (for organizations with an accounting year-end of December 31, 2009). When that deadline passed, the IRS found that many small organizations still had not filed. Because the IRS did not want these organizations to lose their tax-exempt status for not filing a simple form, the IRS provided one-time relief that allowed small exempt organizations (those organizations that are required to file a Form 990-N or 990-EZ) to come back into compliance and retain their tax-exempt status even though they failed to file for three consecutive years. If an organization loses its exemption, it will have to reapply to regain its tax-exempt status. Any income received between the revocation date and renewed exemption may be taxable.

This one-time relief opportunity has now expired, and no new relief is scheduled to occur. It is imperative that chapters file the appropriate Form 990 on time each year. Again, any organization that does not file an information return for three consecutive years automatically loses its federal tax-exempt status.

It is critical that every chapter be absolutely certain that it has filed the version of Form 990 that is appropriate for their particular situation. For 2021 tax years, the IRS states that organizations with annual gross receipts of \$50,000 or less can file a Form 990N e-postcard, a

simple process that requires eight basic pieces of information. Organizations with gross receipts less than \$200,000 and total assets less than \$500,000 can file the Form 990 EZ for 2021.

Attached to this memo is the Annual Information Return Filing Chart from the IRS to determine if your chapter was/is eligible to submit Form 990-N (e-postcard) for the 2010 tax year (and later) or file the Form 990-EZ for those same tax years.

Please note that the new filing requirement began with tax periods beginning after December 31, 2006. The electronic annual filing will be due by the 15th day of the fifth month after the close of the tax period.

- For chapters that have a fiscal year beginning on October 1, 2020 and ending on September 30, 2021, the 2020 annual electronic notice filing is due on February 15, 2022.
- For those chapters that have a fiscal year beginning on January 1, 2021 and ending on December 31, 2021, the 2021 annual electronic notice filing will be due on May 17, 2022.

Attached to this memorandum is a copy of the 2020 Publication 5248 from the IRS entitled Electronic Filing System (e-Postcard) User Guide (Form 990N). We have also attached frequently asked questions regarding this issue.

Lastly, for those chapters located in California, please be aware that there is also a state requirement to file a California information return for tax-exempt organizations located in California each year. If you have any questions regarding this requirement, or your chapter's status in California with respect to this, please contact the Exempt Organizations Unit with the California Franchise Tax Board at (916) 845-4171, or via mail at:

Exempt Organizations Unit MS F 120
Franchise Tax Board
P.O. Box 1286
Rancho Cordova, CA 95741-1286

If you have any questions about this requirement, you can visit the IRS's web site at www.irs.gov or contact Steve Peterson, NTEU's Administrative Controller, at 202-572-5500, extension 7007 or via e-mail at Steve.Peterson@NTEU.org.



Anthony M. Reardon
National President

Attachments

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.**2021****Open to Public Inspection**

A For the 2021 calendar year, or tax year beginning , 2021, and ending , 20																				
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization</td> <td rowspan="3">D Employer identification number</td> </tr> <tr> <td colspan="2">Doing business as</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code</td> <td>E Telephone number</td> </tr> <tr> <td colspan="2">F Name and address of principal officer:</td> <td>G Gross receipts \$</td> </tr> <tr> <td colspan="2">H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> <td>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td colspan="2">H(c) Group exemption number ▶</td> <td>If "No," attach a list. See instructions.</td> </tr> </table>	C Name of organization		D Employer identification number	Doing business as		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	City or town, state or province, country, and ZIP or foreign postal code		E Telephone number	F Name and address of principal officer:		G Gross receipts \$	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input type="checkbox"/> No		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	H(c) Group exemption number ▶		If "No," attach a list. See instructions.
C Name of organization		D Employer identification number																		
Doing business as																				
Number and street (or P.O. box if mail is not delivered to street address)	Room/suite																			
City or town, state or province, country, and ZIP or foreign postal code		E Telephone number																		
F Name and address of principal officer:		G Gross receipts \$																		
H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input type="checkbox"/> No		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No																		
H(c) Group exemption number ▶		If "No," attach a list. See instructions.																		
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527																				
J Website: ▶																				
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: M State of legal domicile:																		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: _____		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	
	6 Total number of volunteers (estimate if necessary)	6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
14 Benefits paid to or for members (Part IX, column (A), line 4)			
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)			
16a Professional fundraising fees (Part IX, column (A), line 11e)			
b Total fundraising expenses (Part IX, column (D), line 25) ▶			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)			
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)			
19 Revenue less expenses. Subtract line 18 from line 12			
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)		
	22 Net assets or fund balances. Subtract line 21 from line 20		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

May the IRS discuss this return with the preparer shown above? See instructions

☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2021)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☐ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☐ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe on Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4e** Total program service expenses ►

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	10	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV.	14b	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.	16	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☐

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	1b		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		
6 Did the organization have members or stockholders?	6		
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a		
b Each committee with authority to act on behalf of the governing body?	8b		
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.	12c	
13 Did the organization have a written whistleblower policy?	13	
14 Did the organization have a written document retention and destruction policy?	14	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	
b Other officers or key employees of the organization	15b	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ►

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☐ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

- | | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | | |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> | | |

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f	1g \$				
	h	Total. Add lines 1a-1f ▶					
Program Service Revenue				Business Code			
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f ▶					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶					
	4	Income from investment of tax-exempt bond proceeds ▶					
	5	Royalties ▶					
			(i) Real	(ii) Personal			
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss) ▶					
	7a	Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other		
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss) ▶					
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events ▶					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities ▶					
	10a	Gross sales of inventory, less returns and allowances	10a				
	b	Less: cost of goods sold	10b				
c	Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue				Business Code			
	11a						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d ▶					
12	Total revenue. See instructions ▶						

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e				
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		16		
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		26	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances		32	
	33 Total liabilities and net assets/fund balances		33	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	
2	Total expenses (must equal Part IX, column (A), line 25)	2	
3	Revenue less expenses. Subtract line 2 from line 1	3	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	

Form **990** (2021)

Return of Organization Exempt From Income Tax**2021****Open to Public Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form, as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.**A** For the 2021 calendar year, or tax year beginning

, 2021, and ending

, 20

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**D** Employer identification number

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

E Telephone number

City or town, state or province, country, and ZIP or foreign postal code

F Group Exemption
Number ▶**G** Accounting Method:☐ Cash ☐ Accrual Other (specify) ▶**H** Check ☐ if the organization is not
required to attach Schedule B
(Form 990).**I** Website: ▶**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets
(Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received	1
	2	Program service revenue including government fees and contracts	2
	3	Membership dues and assessments	3
	4	Investment income	4
	5a	Gross amount from sale of assets other than inventory	5a
	5b	Less: cost or other basis and sales expenses	5b
	5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c
	6	Gaming and fundraising events:	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b
6c	Less: direct expenses from gaming and fundraising events	6c	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
7a	Gross sales of inventory, less returns and allowances	7a	
7b	Less: cost of goods sold	7b	
7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10
	11	Benefits paid to or for members	11
	12	Salaries, other compensation, and employee benefits	12
	13	Professional fees and other payments to independent contractors	13
	14	Occupancy, rent, utilities, and maintenance	14
	15	Printing, publications, postage, and shipping	15
	16	Other expenses (describe in Schedule O)	16
17	Total expenses. Add lines 10 through 16	17	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19
	20	Other changes in net assets or fund balances (explain in Schedule O)	20
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form **990-EZ** (2021)

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments		22
23	Land and buildings		23
24	Other assets (describe in Schedule O)		24
25	Total assets		25
26	Total liabilities (describe in Schedule O)		26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21) . .		27

Part III	Statement of Program Service Accomplishments (see the instructions for Part III)
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Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section
501(c)(3) and 501(c)(4)
organizations; optional for
others.)

28			
28a	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		

(Grants \$ _____) If this amount includes foreign grants, check here ▶ ☐ **29a**

(Grants \$) If this amount includes foreign grants, check here ☐ 30a

31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here ☐ **31a**

32	Total program service expenses (add lines 28a through 31a)	32
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Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV ☐

[illegible]

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34	
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a	37a	
b Did the organization file Form 1120-POL for this year?	37b	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	
b If "Yes," complete Schedule L, Part II, and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	
41 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ Telephone no. ▶		
Located at ▶ ZIP + 4 ▶		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b	
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶	42c	
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	
c Did the organization receive any payments for indoor tanning services during the year?	44c	
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b	

- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		

- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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- 49a** Did the organization make any transfers to an exempt non-charitable related organization?

49a		
------------	--	--

- b** If "Yes," was the related organization a section 527 organization?

49b		
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- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶

- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶

- 52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here ?	Signature of officer		Date		
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			
	May the IRS discuss this return with the preparer shown above? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No				



Form 990 Series Which Forms Do Exempt Organizations File Filing Phase In

Most tax-exempt organizations are required to file an annual return. Which form an organization must file generally depends on its financial activity, as indicated in the chart below.

Status	Form to File	Instructions
Gross receipts normally \leq \$50,000 Note: Organizations eligible to file the <i>e-Postcard</i> may choose to file a full return	990-N	n/a
Gross receipts < \$200,000, and Total assets < \$500,000	990-EZ or 990	Instructions
Gross receipts \geq \$200,000, or Total assets \geq \$500,000	990	Instructions
Private foundation - regardless of financial status	990-PF	Instructions

Additional forms, schedules, and instructions are available:

- Current tax year
- Prior tax years

Page Last Reviewed or Updated: 17-Jul-2018



Annual Electronic Notice (Form 990-N) for Small Organizations FAQs: How to File

How do I file Form 990-N, the e-Postcard?

Use the Form 990-N Electronic Filing system (e-Postcard) to electronically submit Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ*.

- The Form 990-N electronic-filing system was moved from Urban Institute's website to IRS.gov on Feb. 29, 2016. ALL ORGANIZATIONS must register at IRS.gov prior to filing their next Form 990-N. This is a one-time registration; you won't be asked to register again when you file next year.
- Form 990-N must be completed and filed electronically. There is no paper form.
- Use the Form 990-N Electronic Filing System (e-Postcard) User Guide while registering and filing.

See Annual Electronic Filing Requirement for Small Exempt Organizations for more information on Form 990-N.

What should I do if I'm having trouble with the Form 990-N electronic filing website?

If technical issues prevent you from registering or filing with the Form 990-N electronic filing system, try the suggestions below. If the problem still exists after trying all of the suggestions below, contact IRS Customer Account Services at 877-829-5500 (a toll-free number).

Take the following steps to prevent problems during the registration and filing processes:

- **Refer to the Form 990-N Electronic Filing System (e-Postcard) User Guide for instructions.**
- **Close multiple browsers when registering.**
Errors may occur if you have additional internet browsers open

Charities & Non-Profits Topics

- Charities & Non-Profits A-Z Site Index
- Tax Exempt Organization Search
- Calendar of Events
- Exempt Organizations Audit Process
- Current Edition of Exempt Organizations Update
- Webinars for Tax Exempt Government Entities
- Life Cycle of an Exempt Organization
- Taxpayer Bill of Rights
- Requesting Educational Services from Tax Exempt

during the registration process. Please close other internet browser windows.

- **Do not use a smart phone to register or file your Form 990-N.**
- **Use correct text characters when registering and filing.**
Ensure that you use only letters, numbers or a hyphen when entering text fields. This character limit does not apply to password fields. When choosing a password on the Security Profile page, ensure you only use only letters, numbers, !, or #. Also, you may use spaces when choosing a site phrase.
- **Check your spam/junk email folders.**
When registering or requesting a user-identification reminder, check your junk/spam email folders for a response. The email may have been filtered out by your email program.
- **If you receive a “Registration Error, Unauthorized Access” warning** when you hit the SEND button while registering, ensure that you are not using a computer on a shared network. Please try to register on a non-networked computer.
- **If the suggestions above don’t resolve the issue, sign out of the filing system (if logged in), close all programs and shut down your computer.**
Wait a minute, restart your computer and try again. This step is required before calling the Customer Account Services line (877-829-5500) for technical help.

Government
Entities

- Tax Exempt
Government
Entities Division
At a Glance
- Tax Exempt and
Government
Entities Issue
Snapshots
- Tax Topic 102 -
Tax Assistance for
Individuals with
Disabilities

How much does it cost to file Form 990-N?

Form 990-N can be filed for free at IRS.gov. There is no paper form.

Do I need special software to file Form 990-N?

No, the IRS has created a simple internet-based process for filing Form 990-N, so organizations do not need to purchase software to file. Organizations that do not have access to a computer can go to places that provide internet access to the public, such as their local library, to file the Form 990-N, the *e-Postcard*.

Do I need an e-mail address to file Form 990-N?

Yes, you will need an e-mail address. The system uses the e-mail address to activate your login ID and password.

You will not receive notification by email that your form was rejected or accepted. You must return to the Form 990-N electronic Filing system (e-Postcard) to determine the status of your organization's Form 990-N.

When my organization attempted to file Form 990-N, we received an error message indicating that the EIN was incorrect. What should we do?

If you are certain that your EIN was entered correctly, the IRS may not have your organization listed as a tax-exempt organization. This may be because your application for tax exemption is pending or you did not apply for tax exemption. If this is the case, an officer of the organization should contact Customer Account Services at 1-877-829-5500 (a toll-free number) and ask that the organization be set up to allow filing of Form 990-N, the *e-Postcard*.

Your organization will need to allow six weeks for the IRS to update its records before you can file your Form 990-N. Your organization should not be concerned if this delay causes your filing to occur after your Form 990-N is due because there are no late filing or delinquency penalties associated with Form 990-N. Note, however that an organization's tax-exempt status is automatically revoked if it does not satisfy its annual filing requirement for three consecutive years.

Additional information

- Form 990-N FAQs
- Annual Electronic Filing Requirement for Small Exempt Organizations
- Form 990-N Electronic Filing system (e-Postcard)

Page Last Reviewed or Updated: 14-Jun-2018



IRS Form 990-N

Electronic

Filing System

(e-Postcard)

User Guide

Steps for using the Form 990-N Electronic Filing System (e-Postcard)

REMINDER

An organization cannot file Form 990-N until after the end of its tax year. For example:

- **Calendar Year Filers**

If your organization uses a calendar year (Jan. through Dec.) as its tax year, it must wait until the following January 1 (after the tax year is complete) to file.

- **Fiscal Year Filers**

If your organization uses a fiscal year (for example, Oct. 1 through Sept. 30) as its tax year, it must wait until the following October 1 (after the tax year is complete) to file.

The IRS determines the filing year using the beginning date of the organization's fiscal period.

NOTE: BEFORE FILING

If technical issues prevent you from registering or filing with the Form 990-N electronic filing system, try the suggestions below. If the problem still exists after trying all the suggestions below, contact IRS Customer Account Services at 877-829-5500 (a toll-free number). Telephone assistance is also available for individuals with TTY equipment at 800-829-4059.

Take the following steps to prevent problems during the registration and filing processes:

- **Close multiple browsers when registering.**

Errors may occur if you have additional internet browsers open during the registration process. Please close other internet browser windows.

- **Do not use a smart phone to register or file your Form 990-N.**

- **Use correct text characters when registering and filing.**

Ensure that you use only letters, numbers or a hyphen when entering text fields and limit your entries to 35 characters/spaces. These character limits do not apply to password fields. When choosing a password, use only letters, numbers and special characters except the caret (^).

- **Check your spam or junk email folders.**

When registering or requesting a user-identification reminder, check your spam or junk email folders for a response. The email may have been filtered out by your email program.

- **If the suggestions above don't resolve the issue, sign out of the filing system (if logged in), close all programs and shut down your computer. Wait a minute, restart your computer and try again.**

This step is required before calling the Customer Account Services line (877-829-5500) for technical help.

HOW TO FILE

Open the electronic filing page at <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>.

After reviewing the information provided on the Form 990-N webpage, click the "Electronic Filing System" link under the **READY TO FILE?** header.

First Time Users: Select **Create Account**.

Returning Users: Enter Username and select **LOG IN**. On the next page, enter your Password and select **Submit**. Skip to **STEP 5** of this user guide. If you did not register with the new system until after February 2016, you must register as a First Time User. Your user name and password from Urban Institute will not work.

The screenshot shows the CEFS login and registration interface. On the left, under the heading "Sign Up", there is a link "Don't have an account? Create one now." and a button labeled "CREATE ACCOUNT". On the right, under the heading "Log In", there is a link "Already have a username? Welcome back!", a text input field for "Username", a button labeled "LOG IN", and a link "Forgot Username".

REGISTRATION: FIRST TIME USERS ONLY

Use your personal information when registering. The login ID and password you are creating are for your personal use - to file the organization's Form 990-N. With your login ID and password, you may file a Form 990-N for multiple organizations without the need to register for each organization. The login ID and password belong to you, not to the organization for which you are filing.

STEP 1

Enter your contact information, then select **SEND CODE**.

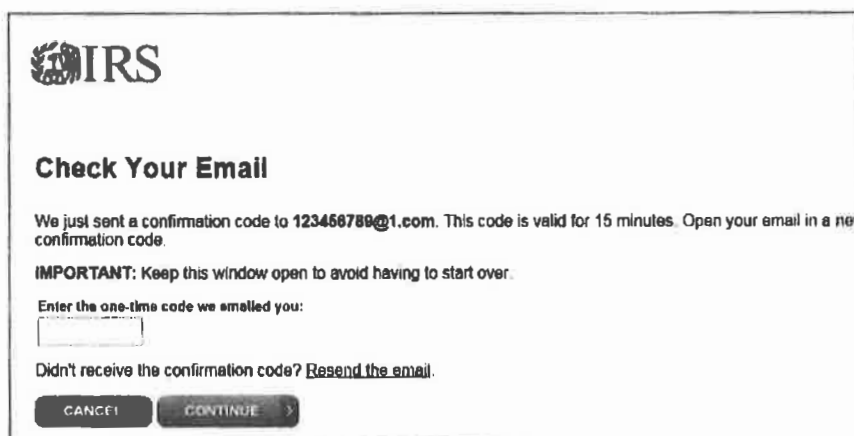
USE CORRECT TEXT CHARACTERS WHEN REGISTERING AND FILING.


Ensure that you use only letters, numbers or a hyphen when entering text fields and limit your entries to 35 characters/spaces. These character limits do not apply to password fields - except that you cannot use the caret (^).

The screenshot shows the CEFS registration page. At the top is the IRS logo. Below it is the heading "Let's Get Started!" followed by the text "It sounds like you have all the necessary information available and can begin". There are four text input fields: "First Name (as it appears on your most recent tax return)", "Last Name (as it appears on your most recent tax return)", "Email Address", and "Confirm Email Address".

STEP 2

Enter the confirmation code found in your email, then select **CONTINUE**. If you don't receive an email, check your spam or junk email folder.



 **IRS**

Check Your Email

We just sent a confirmation code to 123456789@1.com. This code is valid for 15 minutes. Open your email in a new confirmation code.

IMPORTANT: Keep this window open to avoid having to start over.

Enter the one-time code we emailed you:

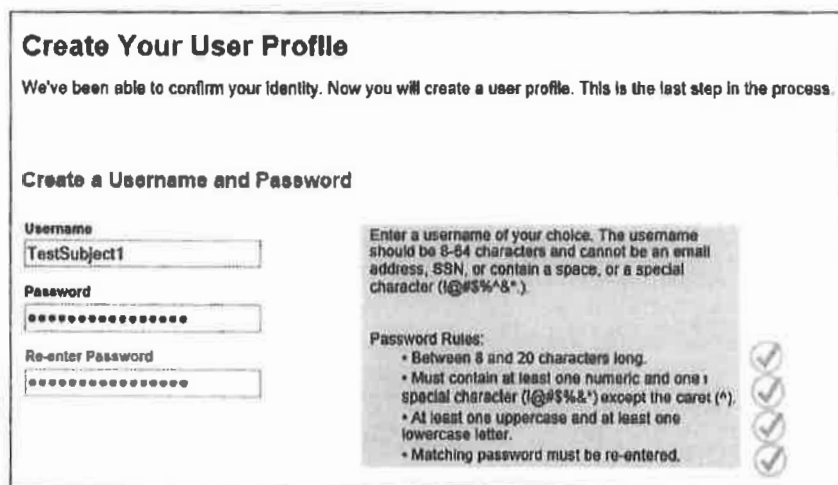
Didn't receive the confirmation code? [Resend the email.](#)

STEP 3A

Choose a **USERNAME** and **PASSWORD** on the "Create Your User Profile" page.

Username field: Ensure that you use only letters, numbers or a hyphen and limit your entries to no more than 35 characters unless noted otherwise. Periods, slashes and other prohibited characters will cause registration or filing errors. These character limits do not apply to password fields.

Password field: You may use letters, numbers and special characters except the caret (^).



Create Your User Profile

We've been able to confirm your identity. Now you will create a user profile. This is the last step in the process.

Create a Username and Password

Username

Password

Re-enter Password

Enter a username of your choice. The username should be 8-34 characters and cannot be an email address, SSN, or contain a space, or a special character (!@#%&*^).

Password Rules:

- Between 8 and 20 characters long.
- Must contain at least one numeric and one special character (!@#%&*^*) except the caret (^).
- At least one uppercase and at least one lowercase letter.
- Matching password must be re-entered.

☒
☒
☒
☒



STEP 3B

Choose a **SITE PHRASE**. This phrase will appear on your login page before you input your password. When you see the phrase you created while logging in, you can be assured you're not on a scam or fake page. You may use spaces within the site phrase.

Choose a Site Phrase
Create a phrase that you will recognize when you login

STEP 3C

Choose a **SITE IMAGE**. This image will appear on your login page before you input your password. When you see your selected image while logging in, you can be assured you're not on a scam or fake page.

Choose a Site Image
Select an image that you will recognize when you login

Choose Your Site Image


STEP 3D

Choose four challenge questions. These questions may appear when you logon using a new computer or location. When you have selected and answered four questions, select **CONTINUE**.

Challenge Questions
Answer Rules

- The same answer cannot be used more than once.
- The answer can not be a word or number that is part of the secret question.

Question 1

Answer 1

Question 2

Answer 2

Question 3

Answer 3

Question 4

Answer 4

STEP 4

The "User Profile Successfully Created" page will appear. Select **CONTINUE**.

User Profile Successfully Created

Your profile was successfully created. Please write down your Username for future reference.

CONTINUE

STEP 5

Select **CONTINUE** on the "Online Security Information" page.

Online Security Information

For your security, we will show you your most recent login history every time you login.

Security Announcement

The IRS will send email notifications to confirm registration and profile changes, but will never send unsolicited emails.

CONTINUE

CREATE AN ELECTRONIC FORM SUBMISSION

STEP 6

Select **MANAGE E-POSTCARD PROFILE** to create a new Form 990-N electronic filing submission.

Electronically file your Form 990-N (e-Postcard) [Home](#) | [Security Profile](#) | [Logout](#)

e-Postcard Profile

Before you can create a Form 990-N (e-Postcard), you must create your e-Postcard Profile. Your e-Postcard Profile allows you to:

1. Designate your e-Postcard Profile as either a "Preparer" or "Exempt Organization"
2. Add EINs to your e-Postcard Profile
3. Remove EINs from your e-Postcard Profile

More information on who must file a Form 990-N.

Once created, you can update your e-Postcard profile at any time. Click the button below to get started.

MANAGE E-POSTCARD PROFILE

Manage Form 990-N Submissions

Once your e-Postcard Profile is created, you can use the Manage Form 990-N Submissions page to:

1. Create a Form 990-N
2. View the status of your existing Form 990-N submission(s)
3. Edit an in-progress Form 990-N
4. Delete an in-progress Form 990-N

MANAGE FORM 990-N SUBMISSIONS

STEP 7

From the drop down shown below, select either **Exempt Organization** or **Preparer** in the "User Type" field.

- **Exempt Organization:** Select if you are only completing 990-N for your organization.
- **Preparer:** Select if you expect to help multiple organizations.
 - Example: A preparer can be a paid preparer, such as a CPA, volunteer or someone aiding exempt organizations at a local library. By selecting **Preparer**, you can use your login to add as many organizations as you wish.

After selecting the user type, select **CONTINUE**.

The screenshot shows the 'e-Postcard Profile' page with a progress bar at the top. The first step, 'e-Postcard Profile', is highlighted. Below the progress bar, the text 'Please select Exempt Organization or Preparer' is displayed. Underneath, there is a 'User Type' dropdown menu with 'Exempt Organization' selected. At the bottom, there are two buttons: 'PREVIOUS' and 'CONTINUE'.

STEP 8

Enter an EIN for the organization you're filing for, then click **ADD EIN**. You may also delete EINs already associated with your profile. To continue, select **CREATE NEW FILING**.

The screenshot shows the 'e-Postcard Profile' page with the progress bar. The second step, 'Select EIN', is highlighted. Below the progress bar, it says 'You are logged in as: Exempt Organization' with an 'Edit user type' link. There is an 'EIN' input field with 'XX' and a placeholder 'XXXXXXXX'. To the right of the input field is an 'ADD EIN' button. Below this, there is a section titled 'Currently Associated EIN(s)' with a table. The table has columns for 'EIN', 'Organization Name', 'Date Added', and 'Delete'. Below the table, it says 'No EINs are currently associated with your ID'. At the bottom, there are two buttons: 'DELETE EIN' and 'CREATE NEW FILING'.

STEP 9

Select the EIN you wish to file for from the drop down menu. Once you have selected the EIN, select **CONTINUE**.

The screenshot shows the 'Select EIN' page with a progress bar at the top. The second step, 'Select EIN', is highlighted. Below the progress bar, the text 'Please select the EIN for which you want to file for' is displayed. Underneath, there is a dropdown menu with 'Select EIN' selected. At the bottom, there are two buttons: 'MANAGE POSTCARD PROFILE' and 'CONTINUE'.

STEP 10

Complete the "Organization Details" page. If you don't understand the request, click the question mark icon for an explanation. When you have completed each line, select **CONTINUE**.

The screenshot shows the 'Organization Details' page. At the top, there are links for 'Home', 'Security Profile', and 'Logout'. Below these is a progress bar with five steps: 'e-Postcard Profile', 'Select EIN', 'Organization Details' (which is highlighted), 'Contact Information', and 'Confirmation'. The main heading is 'Electronic Notice-Form 990-N (e-Postcard)'. Under 'Organization information', there is a text field for 'For the tax year ending' followed by a question mark icon. Below that is a checkbox question: 'Has your organization terminated or gone out of business?' with a question mark icon. At the bottom is another checkbox question: 'Are your gross receipts normally \$50,000 or less?' with a question mark icon.

STEP 11

Complete the "Contact Information" page. If you don't understand the request, click the question mark icon for an explanation. When you have completed each line, select one of the following:

- **SAVE FILING:** Select if you are missing any requested information. This will allow you to return to complete it later.
- **SUBMIT FILING:** Select when you are sure all required information has been input.

NOTE WHEN REGISTERING OR FILING: Text fields cannot exceed 35 characters and must contain only numeric, alpha or hyphen characters unless noted otherwise. Periods, slashes and so on will cause registration or filing errors.

Also, enter website addresses using "www." - not "http://www."

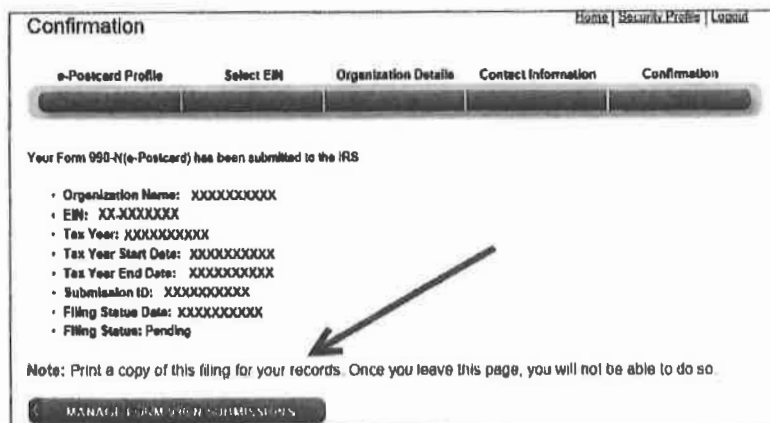
The screenshot shows the 'Contact Information' page. At the top, there are links for 'Home', 'Security Profile', and 'Logout'. Below these is a progress bar with five steps: 'e-Postcard Profile', 'Select EIN', 'Organization Details', 'Contact Information' (which is highlighted), and 'Confirmation'. The main heading is 'Electronic Notice-Form 990-N (e-Postcard)'. Under 'Organization Address and Principal Officer Information', there is a text field for 'Organization's legal name'. Below that is a text field for 'If your organization conducts business using another name (DBA), enter other name:'. A note states '* = required field'. At the bottom, there is a section for 'Organization:' with a text field for 'DBA Name' and a question mark icon.

STEP 12

The filing CONFIRMATION will display the filing status as "Pending."

Click on the word **PRINT** in the bottom paragraph to print a copy for your records. Once you leave the page, you won't be able to print this filing.

Select **MANAGE FORM 990-N SUBMISSIONS** to view or submit additional filings.



The screenshot shows a web interface titled "Confirmation" with a navigation bar at the top containing links for "Home", "Security Profile", and "Logout". Below the navigation bar is a progress bar with five steps: "e-Postcard Profile", "Select EIN", "Organization Details", "Contact Information", and "Confirmation". The "Confirmation" step is currently active. The main content area states: "Your Form 990-N(e-Postcard) has been submitted to the IRS". Below this, a list of details is shown: Organization Name: XXXXXXXXXXX, EIN: XX-XXXXXXX, Tax Year: XXXXXXXXXX, Tax Year Start Date: XXXXXXXXXX, Tax Year End Date: XXXXXXXXXX, Submission ID: XXXXXXXXXX, Filing Status Date: XXXXXXXXXX, and Filing Status: Pending. A large arrow points from the "Filing Status: Pending" line to a note below. The note reads: "Note: Print a copy of this filing for your records. Once you leave this page, you will not be able to do so." At the bottom of the page is a button labeled "MANAGE FORM 990-N SUBMISSIONS".

MANAGING FORM 990-N SUBMISSIONS

STEP 13

On the "Manage Form 990-N Submission" page, your submission will show the status of "Pending."

- After seven minutes, refresh the page (F5 key for Windows; Command-R for Mac) and the **GET UPDATED STATUS** button will be visible.
- The status will change from pending to accepted or rejected.
- If your submission was rejected, select the **submission ID hyperlink** for additional details.
- After the status is updated, the only valid statuses are "Accepted" or "Rejected." If your status displays any other text (like "submitted" or "MeF failed"), contact Customer Account Services at 877-829-5500.

Additional Information

- [Annual Electronic Filing Requirement For Small Exempt Organizations - Form 990-N \(e-Postcard\)](#)
- [Form 990-N FAQs](#)



Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)

About filing

Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ, must be submitted electronically.

- The Form 990-N electronic-filing system moved from Urban Institute's website to IRS.gov in February 2016. **All filers** must register at IRS.gov prior to filing their next Form 990-N. This is a one-time registration; you won't be asked to register again when filing next year.
- Form 990-N must be completed and filed electronically. **There is no paper form.**
- Form 990-N filers may choose to file a complete Form 990 or Form 990-EZ instead.
- Use the Form 990-N Electronic Filing System (e-Postcard) User Guide while registering and filing.
Most common problems can be avoided by following the User Guide.
- For filing system and website issues, see How to File: Frequently Asked Questions. If site issues are unresolved, call TE/GE Customer Accounts Services at 877-829-5500. A representative will file your Form 990-N information.
- Organizations should continue efforts to file, even if late.

Who must file

Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less can satisfy their annual reporting requirement by electronically submitting Form 990-N if they choose not to file Form 990 or Form 990-EZ instead.

Exceptions to this requirement include:

Charities & Non-Profits Topics

- Charities & Non-Profits A-Z Site Index
- Tax Exempt Organization Search
- Calendar of Events
- Exempt Organizations Audit Process
- Current Edition of Exempt Organizations Update
- Webinars for Tax Exempt Government Entities
- Life Cycle of an Exempt Organization
- Taxpayer Bill of Rights
- Requesting Educational Services from Tax

- Organizations that are included in a group return,
- Churches, their integrated auxiliaries, and conventions or associations of churches, and
- Organizations required to file a different return

Form 990-N filing due date

Form 990-N is due every year by the 15th day of the 5th month after the close of your tax year. **You cannot file the e-Postcard until after your tax year ends.**

Example: If your tax year ended on December 31, the e-Postcard is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

If your 990-N is late, the IRS will send a reminder notice to the last address we received.

While there is no penalty assessment for filing Form 990-N late, organizations that fail to file required Forms 990, 990-EZ or 990-N for three consecutive years will automatically lose their tax-exempt status. Revocation of the organization's tax-exempt status will happen on the filing due date of the third consecutively-missed year.

Information you will need when filing Form 990-N

Form 990-N is easy to complete. You'll need only eight items of basic information about your organization.

Ready to file?

After you have read the information above and the User Guide, use the Form 990-N Electronic Filing System (e-Postcard) page to start the process.

Search for Form 990-N filings

To search for organizations that have filed Form 990-N and to view their filings, see Tax Exempt Organization Search. You can also download the entire database of Form 990-N filings.

Additional information

- Frequently Asked Questions - Form 990-N
- User Guide for Form 990-N Electronic Filing System (e-Postcard)
- Form 990 Overview course at StayExempt.IRS.gov

Exempt
Government
Entities

- Tax Exempt Government Entities Division At a Glance
- Tax Exempt and Government Entities Issue Snapshots
- Tax Topic 102 - Tax Assistance for Individuals with Disabilities

- **Frequently Asked Questions - Automatic revocation for not filing annual return or notice**
- **Final regulations (August 10, 2009)**
- **Educational tools - Help spread the word – Help small tax-exempt organizations stay exempt!**
- **Tax Exempt Organization Search - Search for organizations that have filed Form 990-N and view their filings**
- **EO Update - Subscribe to the IRS Exempt Organizations email newsletter that highlights new information**

Page Last Reviewed or Updated: 24-Jan-2019

CHAPTER BUDGETS

CHAPTER BUDGETS

- Creating a chapter budget allows chapters to more effectively plan:
 1. How funds are spent.
 2. What activities are going to take place over the next fiscal year.
- Generally speaking, the more a chapter plans ahead, the more likely it is that the things the chapter wants to accomplish will get done.
- Planning provides the chapter with the opportunity to be proactive rather than reactive.
- Here is a list of items that all chapters should consider when creating a budget:

Conferences / Conventions	-National Training Conferences -Legislative Conference -NTEU National Convention
Meetings	-Chapter Meetings -Steward Meetings (travel, food, drink) -Lunch-and-Learns -New hire orientation
Promotions / Events	-Recruiting Campaigns and events -NTEU catalog items for giveaways at chapters -Volunteer recognition and thank-you events -Labor Recognition Week -Legislative events -Holiday party -Picnic / Other social events -TEPAC fundraisers -Raffles / Drawings
Capital Equipment and Supplies for NTEU office	-Computer -Software -Printer -Fax machine (fax paper) -Copier machine -Scanner -Modem -Telephone -Letterhead & Envelopes w/ chapter designation -Chapter Elections (labels, printing, postage, envelopes) -Computer & Printer supplies -Copier Toner & supplies -Arbitrations -Office Supplies

	<u>Miscellaneous</u> -Flowers (members / bereavement -Stamps -Fidelity Bond -Bank Fees -Subscriptions -Printing Costs -Internet Service provider fees
Other	-Newsletter Publication -Fliers -Travel



July 6, 2021

MEMORANDUM

TO: Chapter Presidents

RE: Chapter Budgets

With the beginning of a new fiscal year coming up on October 1, 2021, now is a terrific time to develop a budget for your chapter's upcoming fiscal year that will help determine not only how funds are spent, but also what activities will take place over the next year. My sense is that most chapters have found that the more they plan ahead, the more likely things are to happen. Ultimately, this planning provides chapters with an opportunity to be proactive rather than reactive.

The upcoming year will provide chapter leaders a number of opportunities to hone their skills, engage their members, secure information from their peers and National Office staff, and to recruit new members. Budget items that we suggest all chapters should consider include:

- National Training Conferences (Spring 2022);
- Legislative Conference (Winter 2022);
- Membership recruiting campaigns and events;
- Chapter meetings;
- Chapter elections (if applicable in FY22);
- Bank charges;
- Chapter newsletter publication;
- Chapter office supplies and any applicable IT costs;
- NTEU Store items for giveaways at chapter events;
- Postage costs;
- Labor Recognition Week (September 2022);

- New employee orientations;
- Volunteer recognition and thank you events;
- Fidelity bond; and
- Arbitrations.

I hope you will take this opportunity to work with your chapter Executive Board, Treasurer, and/or appropriate officers to develop a budget that will provide direction and opportunity for your chapter in the upcoming fiscal year. Our union continues to face many challenges at both the national and local levels, and all of the suggested budget items above will assist in your chapter's preparation to deal with such challenges. Budgeting time, money, and attention to these issues will help ensure that action will be taken to address our members' needs and the proper administration of your chapter. A more comprehensive list of things chapters might consider in creating a budget is attached.

If you have any questions about chapter budgets, please contact your National Field Representative. They will be glad to work with you on this important matter.

A handwritten signature in black ink, appearing to read "Tony", with a long horizontal stroke extending to the left.

Anthony M. Reardon
National President

Attachment

CHAPTER EXPENDITURES --- NEED TO PLAN/BUDGET?

<input type="checkbox"/> NATIONAL TRAINING CONFERENCE	(every spring in key cities) --- travel, hotel, per diem, how many attend?
<input type="checkbox"/> LEGISLATIVE CONFERENCE	(every year) --- travel, hotel, per diem, how many attend?
<input type="checkbox"/> CHAPTER NEWSLETTER	printing & postage (how often?)
<input type="checkbox"/> FLIERS	(for desk drops, bulletin boards, distribution --- throughout the year)
<input type="checkbox"/> MEMBERSHIP RECRUITING DRIVES	recruiter and new member incentives, events
<input type="checkbox"/> LABOR RECOGNITION WEEK	(September in most years) --- events, food, drink, giveaways
<input type="checkbox"/> TRAVEL	to locations/offices/PODs where you have B.U. employees to conduct meetings, recruit, etc.
<input type="checkbox"/> NEW HIRE ORIENTATION	packages, coffee/donuts, catalog giveaways, etc.
<input type="checkbox"/> NTEU STORE ITEMS	for prizes, giveaways at chapter events or for chapter activity
<input type="checkbox"/> CHAPTER MEETINGS	(how frequent?) --- room rental, food, drink, prizes
<input type="checkbox"/> LUNCH 'N LEARNS	(how frequent? as issues occur?) --- food, drink
<input type="checkbox"/> STEWARD MEETINGS	travel, food, drink
<input type="checkbox"/> LEGISLATIVE EVENTS	petition drives, letter writing campaigns, materials, coffee, donuts, postage
<input type="checkbox"/> TARGETED CHAPTER BUILDING EVENTS	which areas/job titles? --- materials, food, drinks, giveaways.
<input type="checkbox"/> HOLIDAY PARTY	will the chapter subsidize? how much per member?

___ SECRETARY DAY EVENT

___ PICNIC/OTHER SOCIAL EVENTS

will the chapter subsidize? how
much per member? how many
scheduled?

___ TEPAC FUNDRAISER

___ NEW MEMBER PACKAGES

materials, postage, giveaways

___ CAPITAL EQUIPMENT for NTEU CHAPTER OFFICE

- Computer
- Fax Machine
- Printer
- Computer Software

___ NTEU CHAPTER OFFICE SUPPLIES

___ COPY MACHINE PAPER AND TONER

___ LETTERHEAD AND ENVELOPES

with Chapter designation

___ CHAPTER ELECTIONS (frequency based on bylaws) printing, postage, envelopes,
labels

___ RAFFLES, DRAWINGS

___ ARBITRATIONS

___ MISCELLANEOUS

- Flowers --- members/bereavement
- Stamps
- Telephone
- Fidelity Bond
- Bank Charges
- Subscriptions
- Printing
- Fax Paper
- Internet Service Provider Fees

**CERTIFIED MEMBER
LISTING**

CERTIFIED MEMBER LISTING

- Identifies all members of the chapter.
- Issued quarterly.
- Note: If any of the listed members on the Certified Member Listing are asterisked (*), but are actually retired, resigned, terminated, or promoted to a NBU position, notify the Membership Records department at the National office.
- Correct bad address records by notifying Membership Records, or by changing the member's address at www.NTEU.org.
- Provide the Membership Records department with an address for those individuals who the National office does not currently show an address on the Certified Member Listing. It is important to note that a member cannot register on the NTEU web site unless he/she has an address on file.
- Timely update chapter leader/coordinator lists at the end of the report and notify the Membership Records department, or make the chapter leader changes in the Chapter Administration Section of the NTEU web site (www.nteu.org).
- The Certified Member List is now available to chapters at www.nteu.org. Each chapter president has access to the chapter's listing on the Chapter Presidents' Page.



February 17, 2022

MEMORANDUM

TO: Chapter Presidents

RE: Certified Member Listing for the Period Ended December 31, 2021

A copy of your chapter's Certified Member Listing (CML) is available on the Chapter Presidents' Dashboard at www.nteu.org, under the "Chapter Reports" Section. This listing identifies all of your chapter's members (both active and inactive) as of December 31, 2021.

The last page of the listing summarizes the members by categories of D/W (dues withholding), DP (direct pay), RE (retired), and WAE (seasonal employees). It also shows how many members are currently paying dues in each of these categories. Also note the names of Stewards, Legislative Coordinators, TEPAC Coordinators, and Membership Coordinators listed at the end of the report.

ACTION NEEDED:

If any members on this CML are asterisked (*) and listed as not current and are:

RETIREED,
RESIGNED,
WERE TERMINATED, OR
PROMOTED TO A NON-BARGAINING UNIT (NBU) POSITION,

please note that information and return it to Margaret Allen via e-mail at Margaret.allen@nteu.org or by fax to 202-572-5644. NTEU is not always provided with separation or NBU codes by agencies. Therefore, we continue to carry these employees as members, since we do not know their status. The last information we received on them was that they were members, but no dues were withheld. Your response to this request will allow us to update our membership record files.

It is also very important that original 1187s be submitted immediately to the agency Personnel Office for processing with a copy to NTEU. When the agency does not receive the original 1187, dues withholding will not commence.

When recruiting new members, it is important that chapters forward a legible copy of Form 1187 to NTEU Headquarters within a few days of submission to the agency. When NTEU does not receive a copy, we have no address in the member's record and, therefore, the member cannot receive a membership card, NTEU Bulletin, or any other material mailed by the NTEU National Office.

Please note the following items and take the necessary steps so that corrections can be made:

1. Bad address codes. Review the active member records (no asterisk (*) preceding the name) which contain a "B" (bad address) or "N" (no address) in the MAIL (Mail Code) column. Please forward the correct address, including Member ID #, or a copy of the Form 1187 to NTEU Headquarters to the attention of the Membership Records Coordinator. Until an address is received, the member will not receive the Bulletin or appear on labels you may request, including election labels. A separate listing of bad and missing addresses has been generated at the end of the report. Please help us keep in contact with these members by providing address updates.

2. In the TYPE column review those records with a "WA" indicator. Membership Dues notices are not sent to seasonal employees in a non-duty status. Only members who retire/ separate or move out of the bargaining unit are sent notices to give them the opportunity to continue their membership benefits as a direct pay member. Following each membership dues billing cycle, you will receive a list of those members billed. Please use this to verify that all of your direct pay members have received a dues notice.

3. Coordinators' list. Review the separate lists of coordinators at the end of the report, circle and write "DELETE" next to the names to be deleted, add new names, including Member ID #, and return to NTEU Headquarters, attention Membership Records Coordinator. This will help ensure that special mailings continue to the proper individuals.

Since Chapter Presidents automatically receive all mailings sent to Stewards, Legislative Coordinators, TEPAC Coordinators, and Membership Coordinators, it is not necessary to add the Chapter President's name to these lists.

To assist you in checking and verifying the membership listing, an explanation of each of the columns on the listing is attached. Please keep this explanation sheet with your CML for easy reference.

For your information and planning, the next CML that will be posted will be as of March 31, 2022.

If you have any questions concerning the listing, please contact Mark Gray at the National Office via e-mail at Mark.Gray@nteu.org.

Please note that members who have had their NTEU membership terminated no longer appear on this report. However, we continue to identify members not current in dues by placing an asterisk (*) preceding their name.



Anthony M. Reardon
National President

NATIONAL TREASURY EMPLOYEES UNION

Explanation of columns appearing on the Certified Member Listing

MEMBER ID NUMBER ... SSN has been removed

*..... Inactive Member. Dues no longer withheld and no cash payment received or WAE in a furlough - non-duty status.

NAME Member's Name

ADDRESS Member's Street Address or Post Office Box

CITY City, State (Abbreviated), and Zip Code

1. CONG DIST

This identifies the NTEU member's Congressional District.

2. MAIL

B – Bad Address (Postal Service Returned as Undeliverable)

N – No Address NTEU Headquarters copy of 1187 not received)

3. TYPE

DW..... Member on Dues Withholding

DP..... Direct Pay member

RE..... Retired member

WA..... WAE/Seasonal Employee member

AM..... Active member

4. MONTHS PAID..... Each month in Fiscal Year is listed (column reads down)

Y..... Denotes member paid in full for each month

P..... Denotes partial payment

5. AMOUNT.....The total paid year-to-date for both National and Chapter dues



NATIONAL TREASURY EMPLOYEES UNION

Certified Member Listing

Period Ending: 12/31/2021

Chapter:

Page: 1

Date: 02/16/2022

MEMBER ID	NAME	ADDRESS	CITY/STATE/ZIP/CONG. DIST/BAD ADDR	M E M B	D U E S	---MONTHS PAID---												AMOUNT
						O	N	D	J	F	M	A	M	J	J	A	S	
						T	V	C	E	A	E	A	P	A	U	U	E	
0000146084		2406 S 63RD ST	WEST ALLIS	WI	53219-2003	05												105.90
0000241152		1431 LENA LN	FORT ATKINSON	WI	53538-893	05												121.92
0000147110		7114 GLADSTONE DR	MADISON	WI	53719-2140	02												42.00
0000146926		3820 KLONDIKE CT UNIT B	BROOKFIELD	WI	53045-2029	05												42.00
0000322901		4454 N CRAMER STREET	SHOREWOOD	WI	53211	04												124.50
0000385256		4589 N 23RD ST	MILWAUKEE	WI	53209-6270													101.70
0000048126		3410 W BURGUNDY CT	MEQUON	WI	53092-5203	06												127.98
* 0000301237		103 THOMAS PL	ARENA	WI	53503-9660	02												0.00
0000381545		853 PIERCE PL	HARTFORD	WI	53027-9281													119.79
0000350775		2393 BALL DR	RICHFIELD	WI	53076-9516	05												125.94
0000206561		1316 W SHERIDAN CT	MILWAUKEE	WI	53209-5145	04												122.46
0000147025		229 CROOKED STICK PASS	NORTH PRAIRIE	WI	53153-9622	01												131.22
0000296128		W8914 PUDDLEDock RD	ARGYLE	WI	53504-9636	02												112.50
0000372930		6400 N SACRAMENTO AVE	CHICAGO	IL	60645	09												111.64
0000146115		4460 SKYLARK LN	GREENDALE	WI	53129	01												42.00
0000388661		132 N JEFFERSON ST APT #442	MILWAUKEE	WI	53202													119.52
0000146429		4825 SUTTON LN	GREENDALE	WI	53129-2026	01												110.40
0000251414		5564 SHANNON WAY	WESTPORT	WI	53597-9170	02												121.92
0000025662		980 GREEN RIDGE DR	DE PERE	WI	54115-7647	08												120.06
* 0000188266		580 COUNTY ROAD A	WEST BEND	WI	53090-9049	05												0.00
0000146657		N78W29136 FLYNN RD	HARTLAND	WI	53029-9551	05												127.98
0000147134		7300 W DEAN RD APT 3100	MILWAUKEE	WI	53223-2640	04												103.32
0000284698		6615 96TH ST S	COTTAGE GROVE	MN	55016-3960	05												121.90
0000384570		9350 W MOUNT VERNON AVE	MILWAUKEE	WI	53226-4411													89.58



NATIONAL TREASURY EMPLOYEES UNION

Certified Member Listing

Period Ending: 12/31/2021

Chapter:

Page: 9

Date: 02/16/2022

MEMBER ID	NAME	ADDRESS	CITY/STATE/ZIP/CONG. DIST/BAD ADDR	M E M B	D U E S	—MONTHS PAID—												AMOUNT
						O	N	D	J	F	M	A	M	J	J	A	S	
						T	V	C	N	B	R	R	Y	N	L	G	P	
* 0000146062		211 ZECK CT	DOUSMAN	WI	53118-8815	01												0.00
0000146911		208 RIVERLAWN AVE	WATERTOWN	WI	53094-4016	05												125.94
0000179482		5052 TUCSON WAY	DENVER	CO	80239-4340	01												145.74
0000146709		7505 W VIEW DR	WIND LAKE	WI	53185-1937	01												42.00
* 0000337016		3873 NAKOMA RD	MADISON	WI	53711-3015	02												0.00
0000146764		6526 116TH ST	PLEASANT PR	WI	53158-3656	01												114.98
0000146841		2010 AVONDALE CT	WAUKESHA	WI	53186-1207	05												42.00
0000013490		1818 E SHOREWOOD BLVD UNIT 207	MILWAUKEE	WI	53211--253	04												10.50
0000242033		116 PRESERVE CT	GRAFTON	WI	53024-9388	06												105.84
* 0000146935		6551 MILL RACE TRL	DEFOREST	WI	53532-2841	02												0.00
0000372413		511 SKYVIEW DR	WAUNAKEE	WI	53597	02												105.30

Totals:

MEMBER TYPE	DUES PAY TYPE	PAID-UP	NON-CURRENT	YTD PAYMENTS
LIFE	DIRECT PAY	1	0	0.00
REGULAR	DIRECT PAY	0	2	0.00
	DUES WITHHOLDING	123	11	13,832.99
RETIRED	DIRECT PAY	38	16	1,805.52
	DUES WITHHOLDING	17	0	178.50
SEASONAL	DUES WITHHOLDING	2	0	102.86
		181	29	15,919.87



NATIONAL TREASURY EMPLOYEES UNION

Certified Member Listing

Period Ending: 12/31/2021

Chapter:

Page: 10

Date: 02/16/2022

!!!!!! ARE THESE (3) ALL OF YOUR CHIEF STEWARDS? !!!!!!!

PLEASE RETURN ALL CHANGES OR ADDITIONS ON THIS FORM WITH SSN INCLUDED TO :

NTEU

800 K STREET N.W., SUITE 1000

WASHINGTON, D.C. 20001

ATTENTION : MEMBERSHIP RECORDS

0000146657

0000147042

0000223942



NATIONAL TREASURY EMPLOYEES UNION

Certified Member Listing

Period Ending: 12/31/2021

Chapter:

Page: 11

Date: 02/16/2022

!!!!!! ARE THESE (1) ALL OF YOUR LEGISLATIVE COORDINATORS? !!!!!!!
PLEASE RETURN ALL CHANGES OR ADDITIONS ON THIS FORM WITH SSN INCLUDED TO :
NTEU
800 K STREET N.W., SUITE 1000
WASHINGTON, D.C. 20001
ATTENTION : MEMBERSHIP RECORDS

0000147042



NATIONAL TREASURY EMPLOYEES UNION

Certified Member Listing

Period Ending: 12/31/2021

Chapter:

Page: 12

Date: 02/16/2022

!!!!!! ARE THESE (5) ALL OF YOUR STEWARDS? !!!!!!

PLEASE RETURN ALL CHANGES OR ADDITIONS ON THIS FORM WITH SSN INCLUDED TO :

NTEU

800 K STREET N.W., SUITE 1000

WASHINGTON, D.C. 20001

ATTENTION : MEMBERSHIP RECORDS

0000206561

0000251414

0000025662

0000147245

0000298999



NATIONAL TREASURY EMPLOYEES UNION

Certified Member Listing

Period Ending: 12/31/2021

Chapter:

Page: 13

Date: 02/16/2022

!!!!!!! WE DONT HAVE A MEMBERSHIP BENEFIT COORDINATOR LISTED IN OUR RECORDS - DO YOU HAVE ONE ? !!!!!!!

PLEASE RETURN ALL CHANGES OR ADDITIONS ON THIS FORM WITH SSN INCLUDED TO :

NTEU

800 K STREET N.W., SUITE 1000

WASHINGTON, D.C. 20001

ATTENTION : MEMBERSHIP RECORDS



NATIONAL TREASURY EMPLOYEES UNION

Certified Member Listing

Period Ending: 12/31/2021

Chapter:

Page: 14

Date: 02/16/2022

!!!!!! WE DONT HAVE A MEMBERSHIP COORDINATOR LISTED IN OUR RECORDS - DO YOU HAVE ONE ? !!!!!!!

PLEASE RETURN ALL CHANGES OR ADDITIONS ON THIS FORM WITH SSN INCLUDED TO :

NTEU

800 K STREET N.W., SUITE 1000

WASHINGTON, D.C. 20001

ATTENTION : MEMBERSHIP RECORDS



NATIONAL TREASURY EMPLOYEES UNION

Certified Member Listing

Period Ending: 12/31/2021

Chapter:

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Date: 02/16/2022

!!!!!! WE DONT HAVE A TEPAC COORDINATOR LISTED IN OUR RECORDS - DO YOU HAVE ONE ? !!!!!!!

PLEASE RETURN ALL CHANGES OR ADDITIONS ON THIS FORM WITH SSN INCLUDED TO :

NTEU

800 K STREET N.W., SUITE 1000

WASHINGTON, D.C. 20001

ATTENTION : MEMBERSHIP RECORDS



NATIONAL TREASURY EMPLOYEES UNION

Certified Member Listing

Period Ending: 12/31/2021

Chapter:

Page: 16

Date: 02/16/2022

!!!!!! HELP - THE FOLLOWING MEMBERS IN YOUR CHAPTER EITHER HAVE A BAD ADDRESS OR NO ADDRESS !!!!!!

PLEASE RETURN ALL CHANGES OR ADDITIONS ON THIS FORM WITH SSN'S INCLUDED TO :

NTEU

800 K STREET N.W., SUITE 1000

WASHINGTON, D.C. 20001

ATTENTION : MEMBERSHIP RECORDS

0000146657

0000146842

0000372606

N78W29136 FLYNN RD

HARTLAND

WI

53029-9551

11116 W WILDWOOD LN AP

MILWAUKEE

WI

53227-4089

Bad Addresses: 2

No Addresses: 1

MONTHLY MEMBERSHIP REPORT

NATIONAL TREASURY EMPLOYEES UNION
MEMBERSHIP REPORT BY CHAPTER
DECEMBER 2021



(MEMCHAP1)

CHP	CHAPTER NAME	D/W	WAE	D/P	IN	TOTL BU MB	B/U POT	MEM PCT	TOTL RET	TOTL MEMB	NON MEMB	YTD NEW MEMB	YTD NET GAIN/ LOSS
001	IRS WISCONSIN	123	2	0	13	138	189	73.0%	56	194	51	3	0
003	IRS NEBRASKA	39	1	0	2	42	61	68.9%	18	60	19	0	0
004	IRS IOWA	103	1	0	14	118	173	68.2%	16	134	55	6	5
005	IRS IDAHO	42	0	1	3	46	49	93.9%	6	52	3	4	3
006	IRS ARKANSAS/LOUISIANA	187	0	1	10	198	246	80.5%	21	219	48	7	(4)
008	IRS ND/SD	39	1	0	1	41	59	69.5%	10	51	18	2	0
009	IRS CINCINNATI	256	1	2	20	279	470	59.4%	25	304	191	2	(4)
010	IRS CHICAGO	514	1	5	27	547	732	74.7%	96	643	185	29	20
011	IRS ME/NH/VT	106	0	0	5	111	164	67.7%	36	147	53	4	1
012	IRS ALABAMA	89	0	0	6	95	166	57.2%	11	106	71	6	5
013	IRS MISSISSIPPI	48	0	0	4	52	78	66.7%	3	55	26	4	1
014	IRS ST LOUIS	490	52	1	39	582	666	87.4%	18	600	84	51	33
015	IRS LOS ANGELES	188	1	1	7	197	307	64.2%	24	221	110	7	5
016	IRS JACKSONVILLE	672	103	1	48	824	1,006	81.9%	22	846	182	112	88

CHP	CHAPTER NAME	D/W	WAE	D/P	IN	TOTL BU MB	B/U POT	MEM PCT	TOTL RET	TOTL MEMB	NON MEMB	YTD NEW MEMB	YTD NET GAIN/ LOSS
REPORT TOTALS :		68,145	3,517	137	4,908	76,707	135,667	56.5%	3,183	79,890	58,960	2,937	767

BEP B/U TAPE AS OF 01 NOVEMBER 2021
 BFS B/U TAPE AS OF 01 OCTOBER 2021
 BLM B/U TAPE AS OF 01 OCTOBER 2021
 CBP B/U TAPE AS OF 23 OCTOBER 2021
 CFPB B/U TAPE AS OF 01 JANUARY 2021
 CFTC B/U TAPE AS OF 01 NOVEMBER 2021
 DOC(243) B/U TAPE AS OF 01 JULY 2020
 DOC(245) B/U TAPE AS OF 20 JULY 2021
 DOD B/U TAPE AS OF 22 NOVEMBER 2021
 DOE B/U TAPE AS OF 01 APRIL 2021
 EPA B/U TAPE AS OF 01 OCTOBER 2021
 FCC B/U TAPE AS OF 01 JULY 2020
 FDIC B/U TAPE AS OF 13 JULY 2021
 FEC B/U TAPE AS OF 23 OCTOBER 2021
 FLETC B/U TAPE AS OF 01 DECEMBER 2020
 FNS B/U TAPE AS OF 19 AUGUST 2020
 FSA B/U TAPE AS OF 01 OCTOBER 2021
 HHS B/U TAPE AS OF 28 FEBRUARY 2020
 IRS B/U TAPE AS OF 23 OCTOBER 2021
 NCUA B/U TAPE AS OF 25 SEPTEMBER 2021
 NPS(296) B/U TAPE AS OF 13 JANUARY 2021
 NPS(336) B/U TAPE AS OF 28 AUGUST 2021
 NRC B/U TAPE AS OF 01 OCTOBER 2021
 OCC B/U TAPE AS OF 01 MAY 2021
 OHO B/U TAPE AS OF 01 OCTOBER 2021
 SEC B/U TAPE AS OF 01 OCTOBER 2021
 TRE B/U TAPE AS OF 03 DECEMBER 2018
 TTB B/U TAPE AS OF 01 OCTOBER 2021

MEMBERSHIP REPORTS – EXPLANATION OF COLUMNS ON REPORT

D/W	Number of members who paid dues on dues withholding (D/W) in at least one pay period of the month.
WAE	Number of members coded as seasonal by the agency who paid dues on dues withholding in at least one pay period of the month.
D/P	Number of members whose cash dues are current; these members are billed by the NTEU National office and remit dues on a quarterly or annual basis.
IN	Number who are members but who paid zero dollars dues during the month because they were in a non-duty (furlough) status, temporarily out of the bargaining unit, or currently on LWOP as of the last pay period of the report month.
Total BU MB	Total bargaining unit members – D/W + WAE + D/P + IN
BU POT	Number of bargaining unit employees represented by the chapter
MEM PCT	Formula – Total BU MB/BU POT
Total RET	Number of retiree members whose dues are current.
Total MEMB	Total BU MB + Total RET
Non MEMB	This is the number of non-members in the chapter. This is calculated by taking the BU POT and subtracting the number of TOTL BU MB.
Y-T-D New MEMB	Total new members in that fiscal year through current month.
Y-T-D Net Gain / Loss	This measures the chapter's net gain/loss of TOTL BU MB (Total bargaining unit members) for the period 10/1/21 through the current month.

Any questions concerning this membership report should be directed to Mark Gray on extension 7306, or via e-mail at Mark.Gray@NTEU.org.

BARGAINING UNIT REPORTS

BARGAINING UNIT REPORTS

- We currently get bargaining unit data regularly from the IRS, CBP, DOE, FDIC, HHS and OCC.
- We infrequently get bargaining unit data from a few others.
- We are attempting to get the bargaining unit information from all agencies on a regular basis.
- Can perform various kinds of data analysis i.e. members vs. non-members membership percentages, sorts, etc.
- The NTEU National office can provide B/U data to chapters in electronic format or in hard copy.

**NTEU BARGAINING UNIT DETAIL REPORT BY
CHAPTER/POD/DIVISION/ORGCODE
OCTOBER 2021**



CHAPTER :

FIELD OFFICE : NTEU CHICAGO

(IRSBUI6)

STATE	CITY	OFF	DIV	ORG CODE	NAME	GR	STEP	POSN TYPE	WRK SCH	JOB SER	POSITION	CHAP	MEM TYPE	MEM STAT
WI	APPLETON	12	0001	04030000		13	06	P	F	0501	TAX ANALYST	001	AM	ACTV
WI	APPLETON	31	0002	04040400		13	05	P	F	0512	INTERNAL REV	001	AM	ACTV
						07	01	P	F	0512	INTERNAL REV	001	AM	ACTV
						12	04	P	F	0512	INTERNAL REV	001	AM	ACTV
WI	APPLETON	31	0002	04041000		11	01	P	F	0512	INTERNAL REV	001	AM	ACTV
WI	APPLETON	31	0002	04041200		12	05	P	F	0512	INTERNAL REV	001	AM	ACTV
WI	APPLETON	21	0002	05050200		12	08	P	F	1169	RO	001	AM	ACTV
						11	01	P	F	1169	REVENUE OFFI	001	AM	ACTV
WI	APPLETON	70	0007	05010200		14	07	P	F	0512	SENIOR REVEN	001	AM	ACTV
						13	09	P	F	0512	INTERNAL REV	001	AM	ACTV
WI	APPLETON	70	0011	04040100		14	05	P	F	0512	SENIOR REVEN	001	AM	ACTV
WI	APPLETON	41	4120	03040300		09	04	P	F	0501	INDIV TAXPYR	001	AM	ACTV
						05	01	P	F	0501	INDIV TAXPYR	000		
WI	EAU CLAIRE	31	0002	04040400		13	02	P	F	0512	INTERNAL REV	001	AM	ACTV
						12	04	P	F	0512	INTERNAL REV	000		

128

STATE	CITY	OFF	DIV	ORG CODE	NAME	GR	STEP	POS TYPE	WRK SCH	JOB SER	POSITION	CHAP	MEM TYPE	MEM STAT
WI	WAUKESHA	31	0021	06999800		13	10	P	F	0501	TAX ANALYST	001	NM	TERM
WI	WAUKESHA	31	0021	26993300		13	10	P	F	0512	INTERNAL REV	001	AM	ACTV
WI	WAUKESHA	32	0021	26993800		12	05	P	F	0512	EXEMPT ORGAN	001	AM	ACTV
WI	WAUKESHA	32	0022	04550000		13	10	P	F	0512	FED STAT LOC	001	AM	ACTV
TOTAL MEMBERS					130									
TOTAL NON-MEMBERS					59									
TOTAL BU-MEMBERS OF OTHER CHAPS					12									
TOTAL B/U					189									

BI-WEEKLY DETAIL REPORT

BI-WEEKLY DETAIL REPORT

- Available to Chapter Presidents and D/W Administrators at www.nteu.org on the D/W page. A new pay period is placed in this section every two weeks.
- Shows who is on D/W for that pay period.
- Shows the total amount of dues each member paid in the subject pay period. This should be matched to the dues check or direct deposit notice to ensure that the chapter received the proper dues dollars for that pay period.
- This report is sorted by D/W code. These D/W codes let you know who is starting on D/W and who is leaving D/W.
- Direct pay members are not listed on the D/W Detail Report. They appear on the Direct Pay Report. [See next section of this manual.]

DUES WITHHOLDING DETAIL REPORT

PAY PERIOD : 26 (19-DEC-2021 TO 1-JAN-2022)

CHAPTER :



MEMBER ID	LAST NAME	FIRST NAME	NATIONAL AMOUNT	LOCAL AMOUNT	TOTAL AMOUNT	CODE
<u>CODE : D - Continuing Dues Deduction</u>						
0000241152		DANIEL M	17.67	2.65	20.32	D
0000322901		NATHAN D	18.04	2.71	20.75	D
0000385256		ZANDRA D	14.74	2.21	16.95	D
0000048126		ROMAN	18.55	2.78	21.33	D
0000381545		JAMES R	17.40	2.61	20.01	D
0000350775		JOAN M	18.25	2.74	20.99	D
0000206561		AMY L	17.75	2.66	20.41	D
0000147025		SHERRY L	19.02	2.85	21.87	D
0000296128		CHRISTINA	16.30	2.45	18.75	D
0000372930		BINIYAM A	16.76	2.51	19.27	D
0000388661		REBECCA M	17.32	2.60	19.92	D
0000146429		BARBARA A	16.00	2.40	18.40	D
0000251414		JODI L	17.67	2.65	20.32	D
0000025662		ROBERT D	17.40	2.61	20.01	D
0000146657		BRENT R	18.55	2.78	21.33	D
0000147134		LINDA D	14.97	2.25	17.22	D
0000284698		ROBERT	17.93	2.69	20.62	D
0000384570		WILLIAM J	12.98	1.95	14.93	D
0000342908		LARRY D	14.97	2.25	17.22	D
0000246998		MICHAEL J	18.44	2.77	21.21	D
0000230323		MELISSA J	17.17	2.58	19.75	D
0000220106		KATHLEEN E	10.95	1.64	12.59	D
0000295920		STEVEN W	17.57	2.64	20.21	D
0000135661		LINDA J	15.67	2.35	18.02	D
0000322748		ROBBIE L	16.83	2.52	19.35	D
0000390853		CASSIDY R	14.13	2.12	16.25	D
0000388963		MICHAEL J	17.01	2.55	19.56	D
0000065460		ENRIQUE J	18.69	2.80	21.49	D
0000297734		ALEXANDRA	18.04	2.71	20.75	D
0000308407		CRAIG W	14.82	2.22	17.04	D
0000220103		JILL K	18.86	2.83	21.69	D
0000383141		ROBERT	14.11	2.12	16.23	D
0000263573		NANCY M	16.84	2.53	19.37	D
0000147125		THOMAS J	18.16	2.72	20.88	D
0000147245		WENDY R	16.24	2.44	18.68	D
0000246992		DIANE M	17.36	2.60	19.96	D
0000286944		CHRISTINA	16.65	2.50	19.15	D

SUMMARY :

DW CODE	NO. LISTED	NO. PAID	LOCAL AMOUNT	NATIONAL AMOUNT
D	122	122	302.77	2017.90
E	3	0	0.00	0.00
L	4	0	0.00	0.00
R	2	2	4.89	32.61
CHAPTER TOTAL:	131	124	307.66	2050.51

Total D/W
due to chapter
for any pay
period.

DUES WITHHOLDING BI-WEEKLY TAPE CODE LEGEND

<u>CODE</u>	<u>DESCRIPTION</u>
D	Continuing (Pay Period that Seasonal returns to duty)
E	Insufficient Pay
F	New Allotment
G	Revocation
H	Separation (Other than Retirement)
J	Movement Out of Recognition Area
K	Seasonal WAE to Non-Duty Status (Pay Period that Seasonal is Placed in Non-Duty Status)
L	Temporary Promotion/Reassignment to Non-Bargaining Unit Position
M	Reactive Union Dues Withholding After Temporary Promotion/Reassignment
N	Non-Duty Status (Seasonal Continues to be in Non-Duty Status)
R	Retirement
T	Transfer from One NTEU Chapter to Another, Within the Same Agency
X	Deceased

**MONTHLY
DIRECT PAY / CASH REPORT**

CASH REPORT

- Issued once each month.
- Contains names of each direct pay member who paid cash that month.
- Contains member type (AM = Active Member and RE = Retiree member)
- Contains total dues paid, chapter portion, and national amount paid.
- This information should be maintained for at least seven (7) years.
- These reports can be matched to your dues check and then later to the Chapter Disbursement List that you receive from the NTEU National office.

NATIONAL TREASURY EMPLOYEES UNION
DIRECT PAY REPORT
DECEMBER 2021



CHAPTER	LAST NAME	FIRST NAME	MEMBER TYPE	TOTAL PAID	HQ DUES	CHAPTER DUES
		EDWARD	RE	42.00	32.00	10.00
		KATHY	RE	49.00	37.33	11.67
		SUSAN	RE	42.00	32.00	10.00
		DANIEL	RE	42.00	32.00	10.00
		STEVEN	RE	42.00	32.00	10.00
		DIANE	RE	42.00	32.00	10.00
TOTALS FOR CHAPTER		6		259.00	197.33	61.67

MEMBERSHIP RECORDS

FORM 1187

Request For Payroll Deductions For Labor Organization Dues

- Ensure that the form is completed. It is especially important for the member to include their accurate SSN. That is how we cross-reference members in our system with the data provided by the agencies. It is also important that the member provide their home address and sign the form.
- Immediately submit the original copy of the 1187 to the appropriate agency office. Frequently, this office is identified in your contract. NTEU's Membership Records department can assist you if you are unsure where to send the original copy of the 1187.
- Make sure Anthony M. Reardon's signature (facsimile) is on the form. 1187s without President Reardon's signature likely will not be processed by the agency.
- The pink copy of the 1187 should immediately be sent to the NTEU National office. If the National office does not get an 1187, we do not have an address for the member in our system, and the new member does not get a new member package, a membership card, the NTEU Bulletin, or any other mailings from the National office. Additionally, the member will not be able to register on the NTEU web site.
- Retain the blue copy of the 1187 for the chapter's files.
- Most agreements require the agency to begin dues withholding no later than one (1) pay period following submission to Personnel.
- If the agency fails to properly process the 1187, there is a loss of revenue to NTEU (Chapter and National). Work with your Chapter President and your National Field Representative and file a grievance.
- Chapter Dues Charts — These charts are available to Chapter Presidents and D/W Coordinators at www.NTEU.org on the Chapter Presidents' Dashboard.



REMINDER!!!

February 10, 2020

MEMORANDUM

TO: Chapter Presidents

RE: Submission of SF-1187 Membership Forms and Transmittal Forms

SUMMARY: Information is provided concerning the completion, submitting and tracking of SF-1187 membership forms and transmittal forms.

Recently, agencies have reported that NTEU chapters have been submitting SF-1187 forms for processing without chapter numbers, social security numbers, date(s), and/or my preprinted signature. Submitting 1187s without this information can cause significant delays in the processing of the forms or can result in the return of unprocessed forms.

To ensure that the 1187s are completed and processed in a timely fashion, by your agency and by NTEU, please review the attached list of preferred information before submitting 1187s to NTEU National and to your agency. Taking the time to review and complete these items will ensure that 1187s can be processed without delay.

Also attached are two forms designed to assist in submission and tracking of 1187s. Most agreements require the agency to begin dues withholding no later than the pay period following submission to Personnel.

The first form is addressed to Membership Records at the NTEU National Office. You need only:

1. Date the form;
2. Indicate the number of 1187s you are attaching;
3. Complete your name;
4. Note your chapter number in the designated area;
5. Attach a copy of each 1187; and
6. Forward to the Membership Records Department at the NTEU National Office, via mail, e-mail, or fax. (Please limit the submission to 20 pages or less per fax.)

The second document is a transmittal form you can use to transmit 1187s to the agency and track that dues withholding commences timely, in accordance with the Dues Withholding Article of your negotiated agreement. If dues do not commence within one pay period of submission, please follow up with the agency, and then work with your National Field Representative to file a grievance to enforce the contract.

Please make sure this information is distributed to all of your officers and stewards located in all of the areas your chapter represents. Any questions should be directed to Margaret Allen of the NTEU Membership Records Department. She can be reached via e-mail at Margaret.Allen@nteu.org.

A handwritten signature in black ink that reads "Tony". The signature is stylized with a long, sweeping horizontal line above the letters.

Anthony M. Reardon
National President

Attachments

NTEU 1187 FORM PROCESSING

- **Ensure that the form is completed.** The 1187s must include the chapter number, dates in both date fields, National President Anthony Reardon's preprinted signature, the member's signature, and it is especially important for the member to include their full SSN. The SSN may not be required by payroll to process an 1187, but it is the only unique identifier provided with agency dues payments that allows NTEU to match those payments to NTEU member records and/or agency reports. NTEU [department & email address] can provide suggestions for protecting this information through encryption and password protection.
- **Immediately submit a copy of the 1187 to the appropriate agency office.** Using whatever method has been approved by your agency (fax, efax, email or US mail). Frequently, this office is identified in your contract. The NTEU Membership Records Department or your field representative can assist you if you are unsure of your agency contact information.
- **A copy of the 1187 should immediately be sent to NTEU Membership Records.** If the Membership Records Department does not receive an 1187, NTEU does not have an address for the member. Without an address, the member will not receive a new member package, a membership card, the NTEU Bulletin, or other important mailings from the National office.
- **Retain a copy of the 1187 for the chapter's files.** Please maintain them with a notation of when the form was submitted along with any supporting documentation (fax confirmation, certified mail receipt, etc.). This is important if there is a dispute with the agency concerning when the 1187 was submitted and having this information will help when a grievance is filed.
- **It is not essential to use the triplicate 1187s that are available from NTEU.** In most cases, agencies will accept an electronic version (email or fax) or a photocopy of the form. If you're not sure, please confirm with your payroll representative/designated agency contact before submission to avoid a delay in the processing of your forms. An electronic version of the SF-1187 form is available for download on the NTEU website in the Forms section of the Resource Library. The official NTEU triplicate forms can be ordered online using the Materials Request Form.
- **Most agreements require the agency to begin dues withholding no later than one (1) pay period following submission.** If the agency fails to properly process the 1187 within the agreed-upon time frame, there is a loss of revenue to NTEU (Chapter and National). Work with your National Field Representative and file a grievance.

1187 TRANSMITTAL FORM

DATE: _____

NTEU

Attn: Membership Records
800 K Street, NW, Suite 1000
Washington, DC 20001-8022

RE: 1187 Transmittal

Attached please find copies of 1187s for _____ (#) new members, which were submitted to the agency for processing, via the attached 1187 transmittal form.

(Name)

NTEU Chapter

1187 TRANSMITTAL FORM

DATE: _____

To: Personnel

From: NTEU Chapter _____

Attached are 1187 forms for the following individuals. Please process immediately. Thank you.

	NAME	SOCIAL SECURITY NUMBER
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		

WHITE COPY – AGENCY BLUE COPY – CHAPTER PINK COPY – NTEU NATIONAL



January 24, 2022

MEMORANDUM

TO: Chapter Presidents

RE: 2022 Chapter Dues Charts

SUMMARY: The 2022 Chapter Dues Charts for NTEU members on the GS pay scale are now available at www.NTEU.org.

The 2022 Chapter Dues Charts for NTEU members who are paid on the GS pay scale are now available to chapter presidents and chapter leaders at www.NTEU.org. These dues charts include the 2022 pay increase that was approved by Congress in December 2021. To access your chapter's 2022C Dues Charts, please note the following steps:

1. Log in to www.NTEU.org.
2. Select "Chapter Leaders" on the Blue Navigation Bar at the top of the Home page of the web page.
3. In the "Chapter Leader's Dashboard," under the "Recruitment" section, click on "Dues Chart."
4. Then select the applicable locality from the drop-down menu and the chapter's dues chart should appear.

Please direct questions to Imran Khan, NTEU's Web Services Manager, at 202-572-5500, extension 7053, or via e-mail at Imran.Khan@NTEU.org.

A handwritten signature in black ink, appearing to read "Tony", is positioned above the printed name.

Anthony M. Reardon
National President

1187 D/W NOT COMMENCED REPORT

This report is designed to identify members for whom the National office has received an 1187, but for whom no dues dollars have been remitted to the National office. Most agency contracts require the agency to begin dues withholding in the pay period following their receipt of the 1187.

If you are receiving dues dollars for any of these individuals per your D/W Detail Report, match the MEMBER ID on the D/W Detail Report to the MEMBER ID on the 1187 D/W Not Commenced Report.

- If the MEMBER ID is correct on the 1187 D/W Not Commenced Report, file a grievance if the agency does not immediately begin withholding dues.
- If the MEMBER ID is incorrect on the 1187 D/W Not Commenced Report, please note the change on the report and return it to the Membership Records Department at the National office.

N.T.E.U. STATUS REPORT ON OUTSTANDING 1187'S WHERE DUES WITHOLDING SHOULD HAVE
COMMENCED DURING OR PRIOR TO PAY PERIOD 26, 12/19/2021 THRU 1/01/2022

NTEU records indicate that an SF-1187 for the name and SSN listed below was submitted to NTEU for processing. However, as of end date of the PP listed above, NTEU has not received dues from the agency for this member. If an 1187 was submitted to the agency and dues have not commenced within one to two pay periods, per the contract requirements, please contact the agency payroll office for additional information regarding its status, and file a grievance if corrective action is not taken. Contact your NTEU field representative for additional assistance with filing a grievance. If any of the individuals listed below appear on your DW Detail Report for the same pay period with dues being withheld, please compare the NTEU member ID number for each report. If the numbers on each report are different, please report the number with no dues to the NTEU Membership Records Dept., 800 K Street, N.W., Ste. 1000, Washington, D.C. 20001 or fax (202)572-5644 or email MembershipRecords@nteu.org.

CHAP	MEMB ID	PARTIAL SSN	LAST NAME	FIRST NAME	MEMB TYPE	REINSTATE/ JOIN DATE	ELEC 1187	1187 PP	\$DUE PP	# PPS LATE
				CAROL	AM	03/04/2021	Yes	6	7	20
				CATHLEEN	AM	11/09/2021	No	24	25	2

IRS JACKSONVILLE NATIONAL COUNSEL: SHELLIE SEWELL FIELD REP: JANIS L SHELTON

TOTAL FOR CHAPTER **2**

02/14/2022 1187RPT/4

CC: NFR, CHAPTERS

FORM 1188

DUES REVOCATION FORM

- The forms can be obtained by any interested person from the employing agency.
- Frequently, an employee contemplates completing a Form 1188 as an impulsive reaction.
- A process should be implemented to notify the Chapter President so that the underlying problems can be resolved, and an attempt can be made to dissuade the person from submitting the form.

APPLICATION **FOR** **CASH DUES PAYING MEMBERSHIP**

- Make sure the form is complete, including the individual's SSN and the member's signature.
- Send the original, along with the member's dues payments, to the Membership Records department at the NTEU National office.
- Make a copy for the chapter for their files.
- In the case of a new member who elects to pay dues on a cash basis, Part I of the NTEU Bylaws requires an initial cash dues payment equal to six (6) months dues.
- If a member elects to move from dues withholding to cash dues, the chapter should ensure that the member pays either dues sufficient to cover the remainder of the fiscal year, or dues sufficient to cover the remainder of the current quarter. But they have to follow the rules for revoking dues withholding to do this.
- Cash dues paying members can elect to pay their dues via credit card. (See attached chapter presidents' memo dated February 16, 2022.)
- NTEU's fiscal year runs from October 1 to September 30 each year.



February 16, 2022

MEMORANDUM

TO: Chapter Presidents

RE: Paying for Dues by Credit Card

SUMMARY: Cash dues paying members can elect to pay their dues via credit card.

NTEU members who join as cash dues paying members can elect to make their NTEU dues payments via credit card. Attached is a sample of the dues bill that cash dues members receive. NTEU accepts MasterCard, Visa, Discover, and American Express.

Also attached is a copy of the new Application for Cash Dues Paying Membership, which can be completed by new members or members who are rejoining NTEU, if they wish to be cash dues paying members. Please note that members who wish to switch to cash dues from payroll deductions to pay NTEU dues must still follow the Contract requirements to cancel payroll deductions before applying for cash dues membership. The NTEU *Bylaws* outline the quarterly dues payment schedule for active members. New members joining via cash dues must pay the first six months dues in advance, per the NTEU *Bylaws*.

Please direct all cash dues payment questions to Margaret Allen, Membership Records Coordinator, via e-mail at Margaret.Allen@nteu.org.

A handwritten signature in black ink that appears to read "Tony".

Anthony M. Reardon
National President

Attachments

(SAMPLE)

MEMBERSHIP DUES BILL

Dues Date:
Member ID:
AM / AC

Dear Member:

Your membership dues for NTEU Chapter
total amount due to the Washington, DC address listed below.

are now due. Please forward the

Amount Past Due: \$
1st Quarter Amount Due: \$
Total Amount Due: \$ Thru:

*****PLEASE NOTE*****

NBU employees are not eligible for withholding but may continue as cash dues paying members.

If you wish to continue your NTEU Membership and benefits, please remit the amount due.

Account or invoice questions, or membership cancellation requests can be directed to the NTEU Membership Records Department or send an email to membership.records@nteu.org. Include your NTEU Member ID number with all correspondence and messages.

.....PLEASE CUT HERE AND RETURN IN THE ENCLOSED ENVELOPE.....

☐ My check is enclosed ☐ Please charge my credit card
☐ VISA ☐ MasterCard ☐ American Express ☐ Discover
Credit Card #: _____ Expiration Date: _____

MEMBER ID: _____ TYPE: AM
NTEU MEMBERSHIP DUES
CHAPTER: _____

Amount to be charged: \$ _____

Signature: _____

Total Amount Due:

Thru: 12/31/21

Due Date: 01/31/22

*Contributions or gifts (including dues) to the labor organization shown above are not tax deductible as charitable contributions.

Make checks payable to NTEU General Fund, mail to P.O. Box 91115, Washington, DC 200090-1115
Please make address corrections if necessary

Application For Cash Dues Paying NTEU Membership

Complete this fillable PDF, print, sign and mail with dues (credit card or check) to NTEU Membership Records at the address below.

Contact Information

ID#

SSN or NTEU Membership ID

Last

First

Middle Initial

Street

City

State

Zip

Personal Phone

Personal Email

Work Information

Agency (include bureau, division, branch or other designation)

City

State

Work Phone

Work Email

Pay Plan GS, WG, LG/GG, etc.

Grade and Step

Annual Gross Salary*

*Please calculate dues amount for CFPB, FDIC, NCUA, OCC, SEC and TTB members, or those on WG or IR.

Chapter Information

Chapter Number

Chapter Name

Chapter Location

Membership Type

Select membership type and make your remittance for that amount.

☐ Active Employee

Annual Dues \$

Quarterly Dues \$

Prorata (pay first six months in advance) \$

(active employee only)

☐ Retired/Separated - \$42/year

Newly Retired/Separated Annual Dues \$

Contributions or gifts (including dues) to labor organizations are not tax deductible as charitable contributions. However, they may be tax deductible under other provisions of the Internal Revenue code.

Payment Information and Signature

Do not send cash

☐ Check/Money Order (enclosed)

☐ Visa/Mastercard/AMEX/Discover

Name on Card

Card Number

Exp. Date

Billing Address ☐ Same As Home Address Shown Above

Street

City

State

Zip

I have paid this date for my membership in NTEU and will to the best of my ability observe and abide by the laws as set forth in its Constitution and Bylaws.

Signature

Date

NTEU
National Treasury Employees Union

Membership Records
800 K St., NW, Suite 1000
Washington, DC 20001

NTEU.org

Questions?

Contact your local chapter office
or contact NTEU Membership
Records Department at
membershiprecords@nteu.org.

CHAPTER TRANSFERS



REMINDER!!

February 1, 2022

MEMORANDUM

TO: Chapter Presidents

RE: Chapter Transfers

SUMMARY: Attached is a form that chapters should use to notify the National Office of someone who needs to be transferred from the jurisdiction of one chapter to the jurisdiction of another chapter. Chapter Presidents can also submit a transfer request online via the NTEU web site.

Attached is a form that should be used to notify the NTEU National Office of any individual who should be transferred either out of the chapter or into the chapter. The form is also available on the NTEU web site. To submit a change of chapter request online, you can visit the "Chapter Leaders" section of the web site, choose "Chapter Presidents" and then look under the "Chapter Management" heading. There you will find the chapter transfer form that can be completed and submitted. Once the form is completed online and you hit the "**SUBMIT**" button, a new window will appear so that you can send an e-mail directly to Talita Grayton with your change of chapter request attached.

In most cases, chapters are aware of these "transfer" situations long before the NTEU National Office receives this information from agencies. Without your notification of these member jurisdiction changes, we must depend on accurate POD change information from the agencies. History has proven that the POD change information can sometimes give us erroneous information.

We have removed the need to provide the transferring member's social security number. Therefore, please provide the NTEU member identification number of the transferring employee. If it is found that any additional information is needed to process the transfer, the chapter will be contacted.

Please submit paper or electronic Change of Chapter forms to Talita Grayton at the National Office. Once the form is received at the National Office, Talita will follow the transfer process to ensure that the transfer is processed. Talita can be reached by telephone at (202) 572-5500, extension 7023, by fax at (202) 315-2515, and via e-mail at talita.grayton@nteu.org. You may direct questions on this process to Talita Grayton.

A handwritten signature in black ink, appearing to read "Tony", with a stylized flourish above it.

Anthony M. Reardon
National President

Attachment

TO: TALITA GRAYTON
FAX: (202) 315-2515 (eFax number)
E-MAIL: talita.grayton@nteu.org

RE: CHANGE OF CHAPTER

MEMBER: _____

NEW HOME ADDRESS: _____
(if applicable)

HOME E-MAIL ADDRESS: _____

CELL PHONE # (optional): _____

MEMBER ID#: _____

NEW CHAPTER: _____

NEW WORK ADDRESS: _____

NEW JOB TITLE: _____

PRIOR CHAPTER: _____

PRIOR POD: _____
City State

PRIOR JOB TITLE: _____

Submitted by: _____ **Date:** _____
Chapter President or Designee

National Office Use Only

Concurrence _____

Rev. 02/19

ADDRESS CHANGES

ADDRESS CHANGES

- There is a common misconception that agencies notify the National office of changes in member addresses. This is not true!
- Submit address changes to NTEU as quickly as possible, in one of the following ways:
 1. Submit the address change via the “Manage Account” link located under your name in the yellow box in the upper right-hand corner of every page on the NTEU web site at www.NTEU.org.
 2. Send an e-mail to MembershipRecords@NTEU.org. Include the member’s NTEU member ID number from the Certified Member Listing.
 3. Make the address change directly on the chapter’s Certified Member Listing and mail it to the NTEU Membership Records department. [Note: The Certified Member Listing is now available to chapter presidents on the Chapter Presidents’ Dashboard at www.nteu.org, under the “Chapter Reports” section.]

Note 1: It is very important to note that having a bad address or no address at all on file for a member, ensures that the impacted member will not receive any mailings from the National office, including a New Member package, a membership card, and the NTEU Bulletin.

Note 2: If a new membership card is required, the Chapter President, the Chapter Address Change Coordinator, or the member, can request the new card in the Contact Information / Member Profile and the Change Address section of the NTEU web site. Chapters can provide temporary membership cards that can be ordered via the Material Request Form.



REMINDER!!!

October 5, 2021

MEMORANDUM

TO: Chapter Presidents

RE: Address Change Notification

SUMMARY: It is important to note that NTEU is not informed by an agency when a member submits a change of address to that agency. Unless the member or the chapter contacts NTEU or updates the address on www.NTEU.org using the instructions below, all mail from NTEU will continue to be addressed to the "old" address.

We have all experienced the chaos that ensues when moving. Even a local move entails a long list of address changes involving driver's licenses, utilities, and notification to friends, family, and your agency of your new address. Entering a change of address with an agency does not result in an address change in NTEU's records. Failure to notify NTEU of a new address will prevent members from receiving a membership card, the *Bulletin*, and other written communications from NTEU that get mailed via U.S. Mail.

Since the moving process is so hectic, we have devised a way for members to change their addresses directly in our membership records without having to call, e-mail, or complete yet another form. On the NTEU web site, the Manage Account link is located under your name in the yellow box in the upper right hand corner of every page. Be sure you are registered and logged in, and then click on the Manage Account link under your name. Note: This button will not appear until you have logged in and the yellow box in the upper right hand corner has changed from "Log In" to your name.

Individuals will immediately see their own specific contact information. From there, one can make changes to his/her membership record. For addresses in the United States, the system will validate your home mailing address with the U.S. Postal Service for a deliverable address. Based on the address you provide, the system may suggest cosmetic changes to your address to be in line with the U.S. Postal Service's regulations. The changes are immediately saved to our Membership Record System when the Update button is pressed. This is also a great way to submit your e-mail address to NTEU.

Chapter Presidents and chapter leaders can use the Chapter Administration button to change addresses for multiple individuals within the chapter. If you would like more information on establishing a chapter leader in your chapter, please contact Imran Khan, NTEU's Web Services Manager, via e-mail at Imran.Khan@nteu.org.

A handwritten signature in black ink, appearing to read "Tony", is positioned above the printed name.

Anthony M. Reardon
National President



REMINDER!!!

February 24, 2022

MEMORANDUM

TO: Chapter Presidents

RE: Home E-mail Address Page

SUMMARY: Chapter presidents can now download an Excel spreadsheet containing the names and home e-mail addresses of all members for whom we have an associated home e-mail address. This list may be used to verify that the home e-mail address is correct or to update any local list the chapter maintains.

Maintaining a current home e-mail list of all chapter members is an important component of effectively providing information to members. Many chapters already keep an e-mail group list of members but maintaining a current list can be a difficult task. To make it easier, NTEU launched the Home E-mail Address page in February 2008.

Chapter presidents or their designees can download an Excel spreadsheet of names and e-mail addresses from the Home E-mail Address page. To access this page, you must be logged in as a chapter president or a chapter leader. Once logged in, click on the Chapter Leaders menu option on the top of the page and then on the Chapter Manager menu option under Quick Links. Click on the Home E-mail Address button in the Chapter Administration selection area.

The Home E-mail Address page contains an alphabetical list of members who have provided home e-mail addresses to NTEU. There are columns for the member's name and home e-mail address. To differentiate between similarly-named members, we have included a column for a Member ID number as well. Please use this number in any correspondence with our Membership Records Department.

To export this list to an Excel spreadsheet, click on the All Members Email Excel Report button in the right-hand side of the page. A Microsoft Excel document will automatically be sent via your browser. Depending on your browser, you may have to specify the location where you want to save the Microsoft Excel file.

To open, edit, view, and print this file, you must use Microsoft Excel. Do not attempt to open this file in Microsoft Word.

The most efficient way of updating a member's e-mail address is to utilize the Chapter Administration section of the web site. From the Chapter Administration page, you can search for and edit the membership record of anyone in your chapter. E-mail addresses changed in this section immediately update the Home E-mail Address page.

When editing a member's home e-mail address, please pay particular attention to entering the address in the proper field. The field is labeled "Home E-mail Address." Home e-mail addresses entered in the work e-mail address field will not be reflected in the home e-mail address file and, as a result, the member may not receive important communications. Similarly, do not enter work e-mail addresses in the home e-mail address field.

If you have any questions about the Home E-mail Address page, please e-mail Imran Khan, NTEU's Web Master, at Imran.Khan@nteu.org.

A handwritten signature in black ink, appearing to read "Tony". The signature is stylized with a long horizontal stroke at the top and a loop at the bottom.

Anthony M. Reardon
National President



RE M I N D E R!!!

February 23, 2022

M E M O R A N D U M

TO: Chapter Presidents

RE: Chapter Leader Coordinators on the NTEU Web Site

SUMMARY: Chapter Presidents may designate members of their chapter as Chapter Leader Coordinators in the NTEU Membership Records Systems. Chapter Leader Coordinators have the ability to add and remove leadership position titles on the NTEU web site (www.nteu.org) for chapter members.

The ability to add and remove leadership roles is essential to effectively managing a chapter. By using the NTEU web site, you greatly increase the speed of the changes, and therefore increase your ability to manage change within the chapter. To this end, NTEU has created the Chapter Leader Coordinator position and access rights.

Designating a member as a Chapter Leader Coordinator begins with the Chapter President. You must first log in to the NTEU web site at www.NTEU.org, click on the Chapter Leaders menu button in the upper left hand corner of the screen. Then, on the left side, under Quick Links, click the Chapter Manager link. A "Manage Your Chapter" button will appear, click on that to launch the Chapter Manager.

Locate the member of your chapter whom you wish to establish as a Chapter Leader Coordinator. You can search for the member by last name or a portion of the name by typing it in the Search area under Member Search. Or you could click on All Members. You can sort the list by last name by clicking on the "Last Name" column header. Click on the highlighted text in the position column next to the member's name ("Member, Steward," etc.). From the next screen, choose the Add Leader Position button and select the desired user type from the drop down list. Finally, click on the Promote button to finalize the changes. By repeating this process, you can designate a member to multiple user types.

Previously, the ability to administrate the structure of the chapter leadership on the web site could only be done by the Chapter President. We developed this leadership type which allows the designee to use the Chapter Manager page in the same way as the Chapter President. To make changes to the leadership roles, the Chapter Leader Coordinator would use the same procedures used by the Chapter President, as outlined above.

If you have any questions about the Chapter Leader Coordinator, please e-mail Imran Khan at Imran.Khan@nteu.org.

A handwritten signature in black ink, appearing to read "Tony", with a long horizontal stroke extending to the right.

Anthony M. Reardon
National President



REMINDER!!!

February 23, 2022

MEMORANDUM

TO: Chapter Presidents

RE: Revised Chapter Manager Page on the NTEU Web Site

SUMMARY: The Chapter Manager page on the NTEU web site has been improved and can be used to change addresses of any chapter member and add or remove NTEU leadership roles. Please use it to update your chapter information as appropriate.

Getting accurate membership address information is an important and ongoing task for any chapter. It is important to note that NTEU is not informed by an agency when a member submits a change of address to that agency. Unless the member or the chapter contacts NTEU or uses the Personal Contact Info area of www.NTEU.org, all mail from NTEU will continue to be addressed to the "old" address.

Similarly, new chapter leaders who go unreported in our Membership system do not have all the web site access rights they are entitled to as local leaders. Since 2003, Chapter Presidents and their designees have been able to utilize the Chapter Manager page on the NTEU web site to make such changes.

In order to access the revised Chapter Manager page, you must log in as a Chapter Leader. Once you are logged in as a chapter leader, click on the Chapter Leader's menu button in the upper left-hand corner of the screen. Then, on the left side, under Quick Links, click the Chapter Manager link. A Manage Your Chapter button will appear. Click on that to launch the Chapter Manager.

The revised Chapter Manager page is divided into four areas: Member Search, Chapter Administration, Reports, and Chapter Contacts:

- **Member Search** — will allow you to search for members or chapter leaders.
- **Chapter Administration** — will allow you to make changes to your chapter.
- **Reports** — will provide various reports about your chapter in MS Excel format.
- **Chapter Contact** — will allow you to view and alter the chapter's official mailing and/or package delivery address.

Member Search

The Member Search area will look up individual members by Member ID, Last Name, First name, or E-mail address. For example, the search "Jon" would return both "Jones," "Jonathan," and any other name beginning with those letters. The system will also search phonetically by name. For

example, if you have a member with a name “Rodriguez,” and you searched for “Rodrigus,” the system will still find said member. You can also search a member by e-mail address. If we have a member’s e-mail address on file, the system will find the member.

Clicking the Search Member button without entering a search term will retrieve all the members of the chapter — 100 names per page. Page numbers will appear at the bottom of each page. Click either on the previous or next page number to move through the list.

The Position Search area will retrieve all members who hold a leadership position within the chapter. If you wish to see all the Stewards from your chapter, select Steward from the drop down list. If you want to see all of the leaders of your chapter, select All Chapter Leaders.

Users can utilize either of these areas to make address changes. Once you have located the member you are searching for, click on the “EDIT ADDRESS” link on the left-hand side of the page. This will retrieve the Address Edit page.

The Address Edit page can be used to review existing data for a chapter member and to make changes to Address, Phone and Fax numbers, and Home and Work E-mail addresses. Once the correct information has been entered, click on the Save Changes button to save the information or the Cancel button to back out without making any changes.

Chapter Administration

Chapter Presidents and those members designated as Chapter Leader Coordinators have the added functionality to use these search screens to make changes to the roster of chapter leaders within the chapter. Clicking on any title (under the column “Leader Type”) will retrieve a list of any leadership positions held by that member.

To add a leadership title, select the new title from the drop down list and then click on “Promote.” This will grant that member with the leadership role in the system. To remove a leadership title, click on the Remove link on the right-hand side of the page. As a precaution, the system will ask you to confirm if you wish to remove the leadership role for that member.

Reports

This area contains a button for the most frequently requested ways of listing members. All of the reports that are produced in this section are in Microsoft Excel format.

- A. **All Members Excel Report** retrieves an alphabetical list of members.
- B. **All Retired Members Excel Report** retrieves a list of all retired members in the chapter.
- C. **All Bad Address Excel Report** retrieves the addresses of members who either have no address associated with their record or from whom we have received mail returned to us as undeliverable.

- D. **All Members E-mail Excel Report** retrieves the e-mail addresses of all members of the chapter.
- E. **All Leaders Excel Report** retrieves the contact information of all of the leaders of the chapter.

Chapter Contact

The final area of Chapter Manager allows you to view and edit the official chapter information.

The **Chapter's Primary Address** is the official address of the chapter. This is the address where all official communication via USPS will be sent to the chapter. This address can be a P.O. Box. The **Chapter's Alternate Address** is an optional address. This address should *only* be used if the primary address cannot accept package deliveries. For example, if the chapter's primary address is a P.O. Box, then an alternate address is needed for deliveries. The chapter's alternate address must be a street address where packages can be accepted. It cannot be a P.O. Box address.

The chapter's address can be edited by the Chapter President only. No other role can edit the chapter's primary or alternate address. Therefore, Chapter Presidents will see an extra button called "Edit Chapter's Primary Address" and "Edit Chapter's Alternate Address," below the addresses, respectively. Clicking on that button will lead to a page where the chapter addresses may be updated. After arriving on that page, please make changes to the chapter's contact information as appropriate. This includes the official e-mail address of the chapter, the phone and fax number of the chapter, and the mailing address of the chapter. Once changes have been made, click on the "Update" button to save the changes. Clicking on the Update button will also trigger an address validation. The computer may suggest minor alterations to the address as entered, so it is the USPS address format.

If you have any questions or wish to provide any feedback about the Chapter Manager page, please e-mail Imran Khan, NTEU Web Master, via e-mail at Imran.Khan@nteu.org.



Anthony M. Reardon
National President

LABELS



REMINDER!!!

NEWSLETTERS, ETC., MEMBER MAILING LABELS

January 10, 2022

MEMORANDUM

TO: Chapter Presidents

RE: Mailing Labels for Newsletters, Etc. (NOT For Chapter Elections)

Periodically, chapters request member mailing labels for purposes other than elections, for example, chapter newsletters or retiree mailings. To assist chapters, labels are available for use on mailings other than those specific to chapter elections. These labels are available based on the following price schedule:

4 sets of labels — \$35.00
1 set of labels — \$10.00

An order form is attached for your convenience and is also available on the NTEU web site. On the Chapter Leader's Dashboard, go to the "Recruitment" section, and click on NTEU Forms. Please order in advance and allow three weeks for delivery. Any questions should be directed to Mark Gray, NTEU's Director of Operations & Administration, at extension 7306, or via e-mail at Mark.Gray@NTEU.org.

A handwritten signature in black ink that appears to read "Tony".

Anthony M. Reardon
National President

Attachment

Member Mailing Labels
(For Newsletters, Retirees, etc.)
*****NOT for Chapter Elections*****

Name: _____ **Chapter #** _____

Address: _____

(NOT a P.O. Box)

Phone: _____
(NOT FTS)

Label Options: (Check Those Requested)

\$35.00	()	A.	4 sets --- All members (Alphabetical order)
\$35.00	()	B.	4 sets --- All members (Zip code order)
\$35.00	()	C.	4 sets --- Retirees only (Alphabetical order)
\$35.00	()	D.	4 sets --- Retirees only (Zip code order)
\$35.00	()	E.	4 sets --- Other (Specify)

\$10.00	()	A.	1 set --- All members (Alphabetical order)
\$10.00	()	B.	1 set --- All members (Zip code order)
\$10.00	()	C.	1 set --- Retirees only (Alphabetical order)
\$10.00	()	D.	1 set --- Retirees only (Zip code order)
\$10.00	()	E.	1 set --- Other (Specify)

Please enclose a chapter check for the appropriate amount due, based on your Order. The cost listed covers label production and shipping.

() I certify that these labels are NOT for use by candidates in a chapter election or to conduct a chapter election.

President of NTEU Chapter

Mail order and payment to: **NTEU**
 Attn: Norm Campbell
 800 K Street, NW – Suite 1000
 Washington, D.C. 20001

cc: National Field Representative

LOCAL CHAPTER DUES CHANGES

LOCAL CHAPTER DUES CHANGES

- Chapter dues changes can be a flat dollar amount (e.g. \$1.00 per pay) or a percentage of national.
- Requests for local dues changes should be submitted to the National office by October 20 of each year (September 20 for FDIC), so that the National office can notify the agency about the change by November 1 (October 1 for FDIC).
- The dues change will then be effective in the first full pay period of the next calendar year.



REMINDER!!!!

CHANGE IN CHAPTER DUES???

CHAPTER MEETINGS MUST BE HELD BY SEPTEMBER 17, 2021, IF THE CHAPTER INTENDS TO CHANGE THE CHAPTER ACTIVE MEMBER DUES ON 1/01/2022

August 23, 2021

MEMORANDUM

TO: FDIC Chapter Presidents

RE: 2022 Active Members Biweekly Dues Rate Changes

Any chapter wishing to increase or decrease its biweekly chapter dues for active members must provide notification to the NTEU National Office by September 17, 2021. This allows the National Office time to notify the agency of your requested change so that the change is implemented on 1/01/22. **Please submit the attached form regarding any changes to be made to chapter dues amounts.**

The procedure to be followed for changing biweekly chapter dues for active members is the one spelled out in the chapter bylaws. If the chapter bylaws are silent, the following procedure must be followed:

- A notice of a general membership meeting must be posted on all bulletin boards fifteen (15) days in advance of the date of the meeting.
- The meeting notice must state the proposed increase or decrease in local biweekly active member dues.
- The vote on the proposal at the chapter meeting must be by secret ballot.
- A notice stating the amount of the biweekly active member local dues to be effective with the first full pay period of 2022 must be provided to NTEU, 2022 Dues — Mark Gray, 800 K Street, NW, Suite 1000, Washington, D.C. 20001 by September 17, 2021.

Any chapter changes for dues withholding and direct pay members will be effective the first full pay period in January 2022.

The chapter dues amount can be either:

- Dollars and Cents amount (e.g., \$.75 or \$2.00);

or

- A percentage of the national dues.

These are the only choices available. Election to a percentage of national dues will result in the chapter dues also being a percentage dues system with different chapter dues being paid by members based on grade and step.

If you have any questions concerning this matter or would like some sample scenarios run for your chapter dues as a percentage of the national dues, please contact Mark Gray, Director of Operations & Administration, at extension 7306, or via e-mail at Mark.Gray@nteu.org.

A handwritten signature in black ink that appears to read "Tony". The signature is stylized with a long horizontal stroke at the top and a loop at the bottom.

Anthony M. Reardon
National President

Attachments

2022

**Change in Biweekly Active Member
Dues Withholding Rate
(Effective the first full pay period in 2022)**

Date: _____

MEMORANDUM

TO: NTEU – 2022 DUES – MARK GRAY
800 K Street, NW, Suite 1000
Washington, DC 20001

RE: Chapter _____ Change in Active Member Dues

The proper procedures were followed and a change in the biweekly chapter active member dues was voted on and passed by the Chapter _____ membership. Effective the same pay period as the first full pay period in 2022, biweekly active member dues for Chapter _____ should be changed to:

For NTEU HQ Use Only

_____ New
_____ Old

Increase <Decrease>

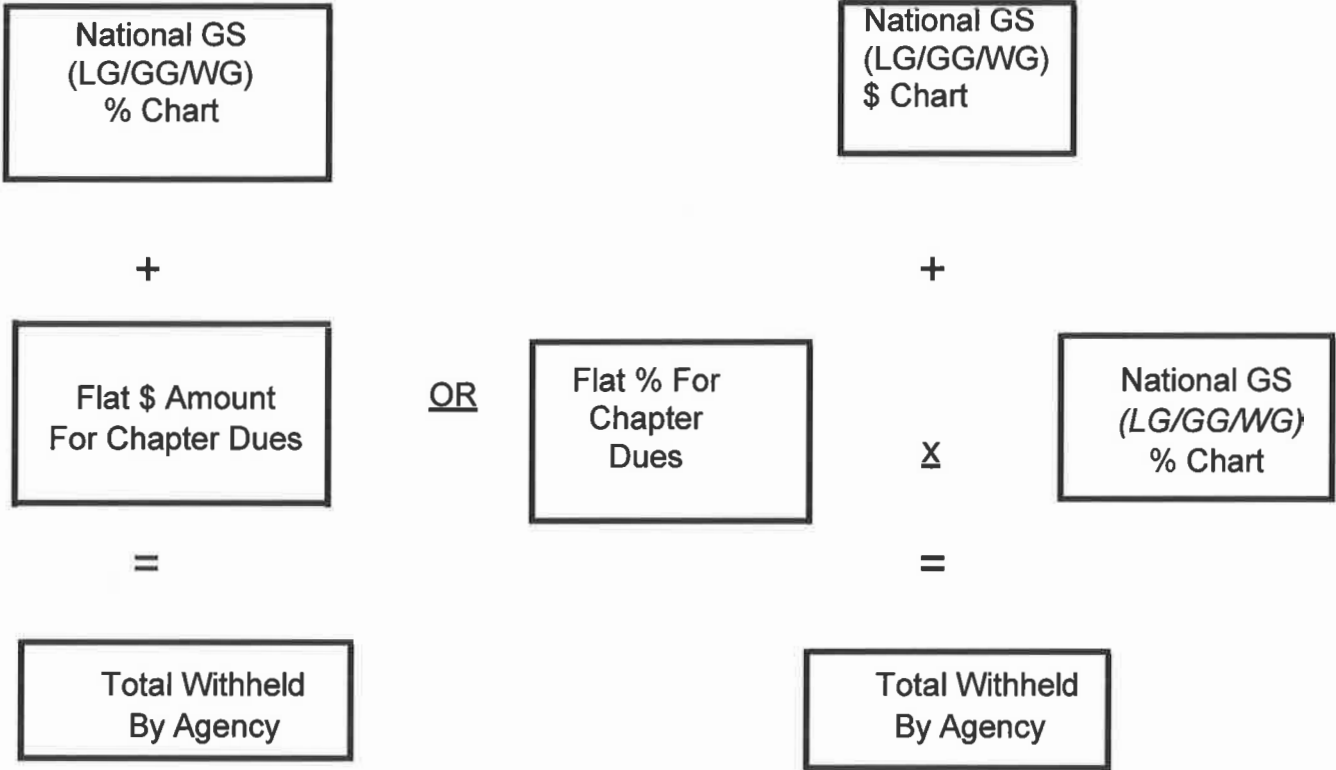
Chapter President (Print)

Signature

Date

NTEU Percentage Dues Structure 1/01/22

Each chapter may have a different "total NTEU dues" withholding amount to be determined as follows:



Exempl Pg-FDIC (attach)



REMINDER!!!

CHANGE IN CHAPTER DUES???

**CHAPTER MEETINGS MUST BE HELD BY
OCTOBER 15, 2021,
IF THE CHAPTER INTENDS TO CHANGE THE CHAPTER ACTIVE
MEMBER DUES ON 1/01/2022**

September 1, 2021

M E M O R A N D U M

TO: Chapter Presidents

RE: 2022 Active Members Biweekly Dues Rate Changes

Any chapter wishing to increase or decrease its biweekly chapter dues for active members must provide notification to the NTEU National Office by October 15, 2021 This allows the National Office time to notify the agency of your requested change so that the change is implemented on 1/01/22. **Please submit the attached form regarding any changes to be made to chapter dues amounts.**

The procedure to be followed for changing biweekly chapter dues for active members is the one spelled out in the chapter bylaws. If the chapter bylaws are silent, the following procedure must be followed:

1. A notice of a general membership meeting must be posted on all bulletin boards fifteen (15) days in advance of the date of the meeting.
2. The meeting notice must state the proposed increase or decrease in local biweekly active member dues.
3. The vote on the proposal at the chapter meeting must be by secret ballot.
4. A notice stating the amount of the biweekly active member local dues to be effective with the first full pay period of 2022 must be provided to NTEU — 2022 Dues — Mark Gray, 800 K Street, NW, Suite 1000, Washington, DC 20001 by October 15, 2021.

Any chapter changes for dues withholding and direct pay members will be effective the first full pay period in January 2022.

The chapter dues amount can be either:

- Dollars and Cents amount (e.g., \$.75 or \$2.00);

or

- A percentage of the national dues.

These are the only choices available. Election to a percentage of national dues will result in the chapter dues also being a percentage dues system with different chapter dues being paid by members based on grade and step.

If you have any questions concerning this matter, please contact Mark Gray, Director of Operations & Administration, at extension 7306, or via e-mail at Mark.Gray@nteu.org.

A handwritten signature in black ink, appearing to read "Tony", with a long horizontal stroke extending from the top of the letter 'T'.

Anthony M. Reardon
National President

Attachments

2022

**Change in Biweekly Active Member
Dues Withholding Rate
(Effective the first full pay period in 2022)**

Date: _____

MEMORANDUM

TO: NTEU – 2022 DUES – MARK GRAY
800 K Street, NW - Suite 1000
Washington, DC 20001

RE: Chapter _____ Change in Active Member Dues

The proper procedures were followed and a change in the biweekly chapter active member dues was voted on and passed by the Chapter _____ membership. Effective the same pay period as the first full pay period in 2022, biweekly active member dues for Chapter _____ should be changed to:

For NTEU HQ Use Only

_____ New
_____ Old

Increase <Decrease>

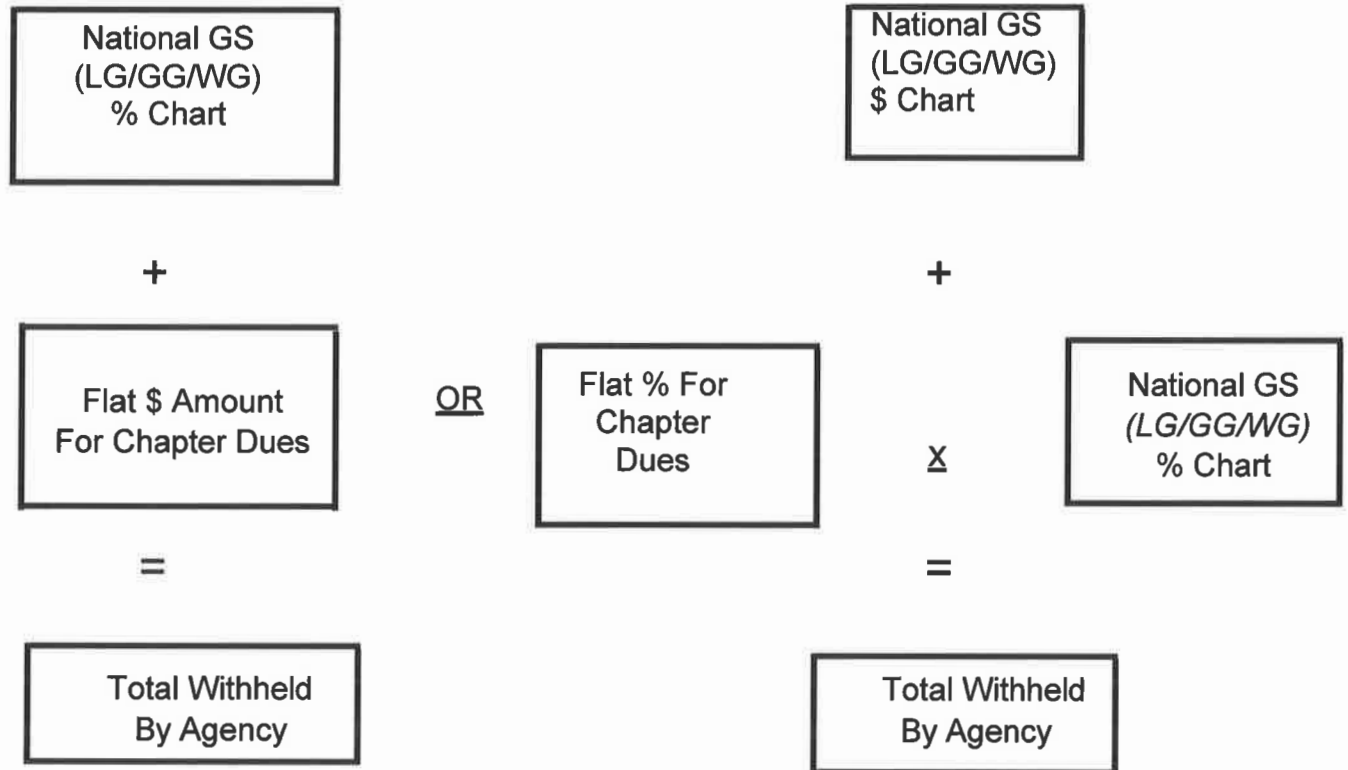
Chapter President (Print)

Signature

Date

NTEU Percentage Dues Structure 1/01/22

Each chapter may have a different "total NTEU dues" withholding amount to be determined as follows:



Exempl Pg-CP (attach)

CHAPTER ELECTIONS

MOST COMMON CHAPTER ELECTION VIOLATIONS AND HOW TO AVOID THEM

Improper Campaigning: Section 401(g) of the LMRDA prohibits the use of union and employer funds to promote candidates. “Funds” has been broadly interpreted to include assets and equipment, as well as employer paid duty time.

- Campaign material desk-dropped when employees are at their desks can lead to campaign related discussions when employees are in paid duty status. Materials should be desk-dropped or handed out when the distributor and the recipient are both in non-duty status, ideally, before or after work (when the work area is empty).
- A significant increase in official chapter communications from incumbent candidates to the membership prior to the election can lead to a finding that such communications are really for campaign purposes and that union funds (e.g., the union newsletter) or agency assets (the government e-mail system) are being used to distribute the campaign material. Union paid-for-membership communications should only refer to the fact of an election, and not promote an individual’s candidacy. The frequency of such communications, with messages about or from an incumbent candidate, should not significantly increase leading up to an election.
- Use of the NTEU logo. The NTEU logo is considered a union asset and should not be used on campaign material.

Bad Addresses: Unions must make “reasonable efforts” to update member mailing addresses as part of their overall obligation to provide members a reasonable opportunity to nominate candidates and vote, under Section 401(f) of the LMRDA. If a “reasonable effort” was not made and the number of undeliverable ballots is large enough to have affected the outcome of an election, the election must be rerun. Suggested steps to qualify as a “reasonable effort”:

- On an ongoing basis, remind members to update their personal contact information by clicking on “Personal Contact Info” on the NTEU web site.
- Print a report of your chapter’s “Members with a Bad Address or No Address” from the “Report” area of the “Chapter Administration” page on the NTEU web site. Contact those members by phone or email to get their address and update those members’ addresses through the NTEU web site.
- Publicize the upcoming election through bulletin board postings, a desk-drop, and an email message to members, urging them to contact the chapter to update their address if they have moved since the last chapter election.
- Contact all members for whom returned Notices of Nominations and Election were returned to get an accurate address before mailing out ballots.

Duplicate Ballot Procedures: Related to the bad address issue, failing to establish and publicize duplicate ballot procedures can result in an election rerun. Election committees need to post the notice of election on union bulletin boards. The notice should include information on how to obtain a duplicate ballot. The window for obtaining a duplicate ballot should not be so limited that members cannot reasonably obtain a duplicate ballot and have time to cast it before the voting deadline.

Members' Failure to Use the Secrecy Envelope: Part IV, Section 2(D) of NTEU's Bylaws requires, in mail ballot elections, that members be provided with a so-called secrecy envelope in which to return the ballot, along with a return envelope. Inevitably, some members return their ballot without using the secrecy envelope. Election committees need to anticipate about how they will handle this when preparing voting instructions and at the actual ballot count.

- If the balloting instructions state that ballots returned without the secrecy envelope will not be counted, those ballots cannot be counted. If the balloting instructions are silent on the issue, those ballots may be counted, provided the ballot is not associated with the identity of the voter when counted.
- The secrecy of the ballot can be maintained by removing the folded ballot from the return envelope and placing it in a separate pile with other returned ballots before proceeding with the count.

Failure to Include a Secrecy Envelope When Mailing Ballots: If the election committee simply neglects to include secrecy envelopes with all mailed ballots, a second ballot mailing is generally required to cure the problem because of the confusion caused by instructions that ballots should be returned in the secrecy envelope (that was not provided). Therefore, it is critical that the committee check and double-check to ensure that the secrecy envelope is included.



February 22, 2022

MEMORANDUM

TO: Chapter Presidents

RE: Electronic and Telephonic Election Vendors

SUMMARY: Attached is a summary chart of electronic/telephonic chapter election vendors with contact and cost information.

As the use of alternative options for conducting chapter elections continues to gain popularity and given the potential obstacles in running these elections during the pandemic, NTEU has collected information on vendors offering electronic and telephonic options to help chapter leaders make decisions on which ones may best suit their needs. Attached is a non-exhaustive summary of vendors, including contact and cost information, as well as the types of voting services they offer. The vendor list will also be added as an attachment to Chapter 19 (Chapter Elections) of the Chapter Manual that is posted on the Chapter Leader's page of our website.

It's important to remember that NTEU's National Bylaws and Department of Labor regulations governing union officer elections still apply in full force when a chapter elects to use an electronic/telephonic vendor for its election. This includes requirements such as (a) making a reasonable effort to update home mailing addresses of members so that members are afforded a reasonable opportunity to vote; (b) mailing the notice of nominations and elections to the last known home address of each eligible member; (c) providing candidates the opportunity to observe critical stages of the election process, and others. If your chapter is considering using an electronic/telephonic vendor, I encourage you and your executive board members, and the chapter's election committee chair, as appropriate, discuss these vendor options and issues with your National Field Representative well in advance of your chapter's election.

I hope that this information makes it easier for chapters to intelligently determine whether an electronic/telephonic vendor option is right for them and, if so, which vendor might best fit their needs.

If you have any questions about this matter, please direct them to your National Field Representative.

A handwritten signature in black ink, appearing to read "Tony", is written over a horizontal line.

Anthony M. Reardon
National President

Attachment

ELECTRONIC/TELEPHONIC ELECTION VENDORS

For each of the following vendors, the “Costs” column is based on information available on the vendors’ websites and/or gathered from vendors’ responses and past contracts with the vendors. It is important to remember that additional costs may apply, depending on whether a Chapter chooses, for example, to have the vendor send out the “Notice of Nominations and Election” mailing. Most vendors have cost structures that are dependent upon the number of members (i.e., voters). Be sure to seek pricing quotes and proposals specific to a Chapter’s requirements, ask about any additional charges, and carefully read the service agreements.

<u>Vendor</u>	<u>Contact Information</u>	<u>Voting Type(s)</u>	<u>Costs</u>
American Arbitration Association	https://www.adr.org/ElectionServices Scott Boswell boswells@adr.org (212) 484-4136	Telephonic, Internet, Mail & On-Site Balloting	\$3.50 - \$4.50 per member
Balloteer	http://www.balloteer.com/sales@balloteer.com (877) 850-2300, ext. 101	Internet	\$79.95 for Balloteer software; customization requests are extra
BallotPoint	http://www.ballotpoint.com/ Dan Hilderbrand dahn@cccomplete.com (800) 514-8810 x 8206	Telephonic, Internet & Mail	\$4.00 - \$5.00 per member
eBallot	https://www.eballot.com/ https://www.eballot.com/contact-us	Internet	Varies by # of members, e.g.: \$101.64 for 200 members; \$191.64 for 500 members; and \$329.70 for 1,000 members
ElectionsOnline	https://www.electionsonline.com/ David Simms sales@electionsonline.com (866) 303-1066	Internet	Varies by # of members, e.g.: \$130.72 for 200 members; \$249.67 for 500 members; and \$407.24 for 1,000 members
Election Trust	https://www.electiontrust.com/ John Bodin john.bodin@electiontrust.com (425) 956-3312	Internet, Mail & On-Site Balloting	\$1.25 - \$5.00 per member, with a \$3,500 overall minimum

<u>Vendor</u>	<u>Contact Information</u>	<u>Voting Type(s)</u>	<u>Costs</u>
Intelliscan	http://www.intelliscaninc.com/elections John Arbitell johnarbitell@intelliscaninc.com (610) 935-6176	Telephonic, Internet & Mail	\$1,295.00 - \$1,795.00 if (a) election is all electronic w/exception of up to 150 members getting a paper ballot, and (b) no more than 10 candidates; if more, additional costs apply
TrueBallot	http://www.trueballot.com/ John Seidel john@trueballot.com (301) 656-9500	Telephonic, Internet, Mail & On-Site Balloting	\$1.00 per member fee (with a \$5,000 overall minimum); several additional fixed & variable costs for mailing, printing, supplies & labor depending on voting type used



CHAPTER ELECTION MAILING LABEL INFORMATION

PLEASE DISPOSE OF ALL OTHER ORDER FORMS

January 10, 2022

M E M O R A N D U M

TO: Chapter Presidents

RE: Mailing Label Requests for Chapter Elections

SUMMARY: Attached is the form that must be submitted when requesting member labels to conduct elections. Label requests will be processed only when this form is submitted. Please plan ahead for these important events.

The attached form has been revised to include all of the information needed by the NTEU National Office to properly and timely process requests for chapter election labels. *This form is now also available on the NTEU web site. On the Chapter Leader's Dashboard, go to the "Recruitment" section, and click on NTEU Forms.*

When requesting labels for chapter elections, it is important to note the following:

1. The labels will only be sent to the chairperson or other designated member of the Nominations and Elections Committee. They will not be sent to any candidate or the chapter president.
2. Labels can be generated in either alphabetical or zip code order. Please specify which sort is requested. Note that four sets of labels are provided for use in the election process.
3. If you need a specific membership cut-off date in accordance with your local bylaws or election rules, it must be specified. Note that the cut-off date MUST be the end of a pay period. Additionally, if you do identify a specific cut-off date, that date must be 30 days in advance of your need for election labels. For example, if you identify March 26, 2022, as your specific cut-off date, the date you can expect to receive your labels is 30 days later, or April 26, 2022. The delay is due to the time required for

the agency to forward each pay period computer tape to NTEU and time needed for NTEU to process that data.

4. A chapter check for \$35, payable to NTEU, must accompany the request. This cannot be a personal check from any individual.

Any questions on this subject should be directed to Mark Gray, NTEU's Director of Operations & Administration, at 202-572-5500, extension 7306, or via e-mail at Mark.Gray@NTEU.org.

A handwritten signature in black ink that appears to read "Tony". The signature is stylized with a long horizontal stroke at the top and a loop at the bottom.

Anthony M. Reardon
National President

Attachment

MAILING LABEL REQUEST FOR CHAPTER ELECTIONS

CHAPTER # _____ MAIL LABELS TO THE FOLLOWING PERSON ON THE
NOMINATIONS & ELECTIONS COMMITTEE:

NAME: _____

ADDRESS: _____
(not a P.O. Box)

LABEL OPTIONS: (CHECK ONE)

- ☐ 1. All Members (Alphabetical order)
- ☐ 2. All Members (Zip code order)
- ☐ 3. Other, please specify (Example: only retirees)

****If you need a specific cut-off date, please specify:** _____
(Must be 30 days prior to date labels needed)

NOTE: Cut-off date MUST be the end of a pay period.

DATE REQUESTED: _____
DATE NEEDED: _____
REQUESTOR: _____
PHONE NUMBER: _____

**PLEASE ENCLOSE A CHAPTER CHECK FOR \$35.00
***** TO COVER PRODUCTION AND SHIPPING *******

I certify that the recipient of these labels, _____ is on the
Nominations and Elections Committee of Chapter _____ and is not a candidate for chapter office.

President of NTEU Chapter _____

At least three weeks before the labels are needed, mail your request to:

**NTEU
Attn: Norm Campbell
800 K Street, NW - Suite 1000
Washington, DC 20001**

cc: National Field Representative

SUMMARY OF INTERNAL FINANCIAL CONTROLS

CASE STUDIES

- **Problems for Group Discussions**
- **Possible Solutions**

INTERNAL FINANCIAL PROCEDURES

Internal financial controls ensure that (1) funds are disbursed only for valid union purposes; (2) funds are disbursed only upon proper authorization; and (3) adequate financial records are maintained. Chapters are responsible for the management of their financial affairs. The following procedures may make it easier for them to fulfill that responsibility.

Why chapters need financial procedures

- The executive board is legally responsible for managing and protecting the assets of chapters. Consequently, the board needs to approach the chapter's financial affairs from a very business-like prospective.
- Financial procedures are as much for the protection of the officers as they are for the protection of the organization. Proper financial procedures help to relieve the treasurer (or other financial officer) of the entire burden of safeguarding chapter funds and can be relied upon to explain the validity of any transaction.

Segregation of Duties

Segregation of duties means that no financial transaction is handled by only one person from beginning to end. Because most chapters are not large and are managed by volunteers, it may not be feasible to have more than one person involved in each financial transaction. An alternative suggested here is to require that two officers review petty cash reconciliation sheets, credit card statements, bank statements, and check registers on a regular basis.

Bank or Credit Union Accounts

- Chapters may choose to open both a checking and a savings account so that they can allocate a certain amount per month to savings.
- If you are paying a monthly fee to the bank, look around for another bank that has free checking.
- Chapters should have policies to protect its savings account. One approach is to set up the account so that withdrawal slips should be signed by two authorized officers.

Spending Limits

- Many chapter bylaws require that expenditures over a certain amount be approved by the executive board. If this provision is not in your chapter bylaws, the board may pass a motion requiring board approval for expenditures over a certain amount, provided such a motion would not be contrary to the chapter bylaws.

Checks and Check Signing

- Chapters should always require two (2) authorized officers to sign all checks. If this requirement is not in the chapter's bylaws, the chapter should consider amending their bylaws to include this requirement. In the meantime, if it is not contrary to the chapter bylaws, the executive board may want to pass a motion requiring that all checks be cosigned. Chapters may want to authorize a third officer as an alternate signatory so that if one of the primary check signing officers is not available, the chapter always has at least two (2) people to sign checks. The number of authorized signers should be kept to a minimum, while ensuring that daily business is not unnecessarily hampered.
- Chapters should order checks that come with a duplicate that stays in the checkbook. The memo line should indicate the reason for the expenditure. Duplicate checks are particularly important now that banks no longer enclose canceled checks with the statement.
- No officer should ever sign a blank check for anyone. By doing so, an officer is abdicating his or her duty as an officer and is putting the chapter's funds at risk. Check signatories should always insist that all checks be completely filled in before signing. They should also verify the checks against the corresponding invoices before signing. If the procedure becomes standard in the chapter, individuals should not be offended at a request to see the invoice or receipt.
- The treasurer should record all checks in the check register and subtract the amount from the balance so that the current balance is always known.
- Keep checks in a secure, preferably locked, location. The chapter's account numbers should be treated with the same care that the officers treat their own identity information.

Debit Cards

- Many chapters have decided that it is appropriate for one or more officers to be issued a debit card. If this is the case in your chapter, then the officers should inform bank officials of the authorized and prohibited uses of the debit card. The chapter officers should set up the account so that (1) cash withdrawals may not be made by debit cards; and (2) daily transactions may not exceed a certain dollar limit per card. The cards should never be used for personal items.
- The receipt for every debit card transaction should be given promptly to the treasurer. If the receipt does not indicate the item purchased, the chapter officer who made the purchase should write that information on the receipt. The treasurer should immediately record all debit card receipts, including his or her own receipts, in the check register and calculate the current balance.
- If a debit card is used for travel, lodging, or meals, the guidelines described below for credit cards should also apply to debit cards. In the normal course of chapter business, officers should only expense meals if they are on official travel or if the purpose of the meal is to conduct legitimate union business. Officers should not use chapter funds to pay for their meals just because they are out with another chapter officer and they discuss union matters during the course of the meal.

Cash Transactions/Petty Cash

- Petty cash allows the chapter to make small cash purchases for items such as stamps, office supplies, and parking. The board should develop a policy of how much money should be available in petty cash, and the maximum expenditure that can be paid with petty cash. For example, the board may establish a petty cash fund of \$100, and limit cash reimbursements to \$20 or less. Payments for items costing over \$20 would have to be made by check. The petty cash fund should be large enough to cover petty cash expenditures for about a month. If it is too small the treasurer will constantly have to replenish the funds, and if it is too large the chapter will have cash on hand which could be more safely kept in its bank account.
- The petty cash fund should be kept in a locked box or drawer in the chapter office. Only one person, usually the treasurer, should have access to this cash, and that person is responsible for all petty cash activity. The petty cash fund should not be used to cash checks.

Disbursements from Petty Cash Fund

1. To reimburse someone, the treasurer should **always obtain a receipt**. If a receipt is impossible to obtain (and this is very rare) then some other method to justify the expenditure should be found.
2. The individual should **always complete a petty cash voucher**, detailing the date, the amount of the purchase, and a description of the purchase. Sample petty cash vouchers are provided but if you do not want to make your own voucher, most office supply stores sell pads of petty cash vouchers. The individual **should sign the voucher**, indicating that he or she received reimbursement for the expenditure. If the vouchers are not numbered, the treasurer should handwrite a sequential number on the voucher.
3. The chapter may also want to permit an advance from petty cash to cover an upcoming purchase. For example, if the president is going to the post office to mail an overnight package, he or she may request the treasurer to give him or her \$20 from the petty cash fund with the stipulation that he or she will return with a receipt and change. In this case, a voucher should be completed as described above and then marked "cash advance". When the president returns with a receipt and the change, the old voucher is destroyed and a new voucher is completed, which is given the same number as the original voucher.
4. Whenever the treasurer gives petty cash to an individual for a chapter expenditure, whether as a reimbursement or an advance, the treasurer should enter the transaction in the petty cash book or log. A description of the item charged should be recorded together with the amount. The petty cash voucher is stored with the remaining cash in the locked box.
5. When the petty cash fund is substantially depleted, the treasurer completes a Petty Cash Fund Reconciliation Statement. The treasurer adds up the vouchers and assigns them into appropriate categories (e.g., postage, printing and copying, office supplies, etc.). The total of receipts plus cash available must equal \$100 in order to prove that all money has been accounted for. For example, the treasurer totals the receipts in the petty cash box and determines that they fall into the following categories:

Postage (4 receipts) \$32.50
Printing/Copying (1 receipt) \$11.50
Office supplies (2 receipts) \$26.95
Total receipts \$70.95

In addition, the treasurer confirms that there is \$29.05 in cash remaining in the petty cash box. A sample completed reconciliation statement of the above transactions is provided, as is a sample blank reconciliation statement.

6. The treasurer then writes a check payable to himself or herself for the exact amount of the vouchers/receipts, which amount will bring the fund back to its original balance of \$100. The treasurer presents the check, along with the signed reconciliation statement, to the second co-signatory for his or her review and signature on the check.

7. The petty cash vouchers should be stapled to the reconciliation statement and filed.

Deposits

- Automatic deposit of dues into the chapter's checking account is highly recommended. If dues are not automatically deposited in the chapter's checking account, require that the treasurer make regular, frequent deposit of dues and other union funds to the chapter's bank account and record them in the check register.
- Monitor the biweekly dues withholding detail report and the monthly cash report to ensure that the chapter is receiving the appropriate dues money from each dues paying member.
- Upon receipt of any check for deposit, immediately stamp or endorse it "for deposit only."

Bank Statement

1. The bank statements (checking and savings account statements) should be mailed to the chapter president. If the bank statements do not arrive at the beginning of the month, ask the bank to put the accounts on a month end statement cycle so that the statements will arrive at the beginning of each month. The chapter president should review the checking account statement for the amount of the cash balance, overdraft charges, unusual vendors, unexpected disbursements, and unauthorized transfers between chapter accounts. The chapter president should review the savings account statement for any unauthorized transfers or withdrawals. After this cursory review is conducted, the official should initial and date the bottom, right hand corner of the first page of each bank statement reviewed. The president should then give the reviewed bank statements to the treasurer to reconcile with the chapter's records.
2. The treasurer should reconcile each account promptly upon receipt of the bank statements, preferably no later than 10 days after receipt of the monthly bank statements. In the event it is not possible to reconcile the bank statements in this period of time, the president or vice president should be notified by a written memo from the treasurer.

3. When reconciling the bank accounts, the following items should be included in the procedures:
 - a. A comparison of dates and amounts of daily deposits as shown on the bank statements with the check register.
 - b. A comparison of bank transfers between a savings and checking account to be certain that both sides of the transactions have been recorded for both accounts.
 - c. An investigation of items of any overdrafts noted on the statement.
 - d. A comparison of canceled checks with the disbursement journal as to check number, payee and amount.
 - e. An accounting for the sequence of checks both from month to month and within a month. This should include a review and proper mutilation of voided checks.
 - f. Investigate and write off checks which have been outstanding for more than six months.
 - g. Ensure that there is a debit card receipt for all debit card disbursements noted on the statement.
4. After the treasurer completes the reconciliation process, the vice president, or another designated officer, should review the bank statements, sign them and date them.

Instructions on how to reconcile a check book with a bank statement can be found on the internet. See, for example:

<http://www.accountingcoach.com/online-accounting-course/13Xpg01.html>

Credit Cards

- A few chapters have credit cards, which are used primarily for travel. The board should require that all travel at chapter expense be approved by the board and this approval should be recorded in the minutes of the board meeting.
 - Every credit card used for transportation, lodging, and meals should be well-documented. The treasurer should immediately inform the executive board of any charges that are not properly documented. If the problem is not resolved to the board's satisfaction, the board may require the officer to return the card to the board. If the officer refuses to return the card, the board should put a hold on that card, or terminate it.
- A. Lodging - Provide an itemized receipt from the hotel detailing every charge and the name of the person(s) for whom lodging was provided.
 - B. Meals/Entertainment - Provide a receipt showing separately the cost for food/beverage and gratuities, and include the names of every person for whom food or beverage was provided and the specific business purpose which was furthered by the expenditure. For example, dinner for Mary Smith, Larry Brown, and Roy Williams on March 9, 2010, while attending the Legislative Conference.

C. Other Expenditures - A receipt from the vendor detailing every individual good or service purchased (including class of service for commercial transportation) accompanied by an explanation of the specific business purpose which was furthered by each expenditure. For example, round trip coach flight from Kansas City to Washington for Legislative Conference.

- Credit cards should never be used for personal items even if the individual pays or promises to pay his or her share of the balance as soon as the statement comes due.

Credit Card Statements

- The chapter should arrange for the credit card statement to be mailed to the chapter president. The chapter president should review the statement for any charges that do not appear to be valid chapter purchases or are otherwise unauthorized. After conducting this cursory review, the chapter president should give the statement to the treasurer, who should check all credit card charges on the statement against receipts provided.

Regular Reporting

- Most, if not all, chapter bylaws require the treasurer to provide a quarterly financial report to the executive board and an annual report for the membership. At a minimum, financial reports should state the balance reported on the previous quarterly report, the current cash position of the organization, the disbursements (broken down by categories), deposits for the reporting period, and any outstanding expenses or receipts.
- It is the duty of all officers to review and understand the financial reports provided.
- The financial books or records of the organization are the property of the chapter and not the treasurer. They should be open for examination at any reasonable time by an executive board member.
- Federal law requires chapters to file a Form LM-3 or LM-4 within 90 calendar days after the end of the chapter's fiscal year.
- A member has a right to examine the books, records, and accounts that form the basis for the LM-3 or LM-4 reports upon a showing of just cause. In order to meet this standard of just cause, a member must show a reasonable basis to question the accuracy of the labor department report or the documents on which it was based, or that information in the labor department report has inspired reasonable questions about the way union funds were handled.

Audit

- NTEU's constitution mandates that every chapter conduct an annual audit of the chapter's financial records. This review provides assurance that the chapter's funds are being managed properly and the financial records and supporting documents are accurate and complete.

- The audit should be conducted by an independent, objective and qualified person or by a local union audit committee.

Loans

- Chapter executive boards should, to the extent possible, refrain from making loans to officers. But if a loan to an officer is approved, it may not legally exceed \$2,000.00.

INTERNAL FINANCIAL CONTROLS IN A NUTSHELL

1. Set up banks accounts so that (1) co-signers are required for every check and cash withdrawal; (2) debit cards cannot be used for cash withdrawals; and (3) debit purchases cannot exceed a daily maximum.
2. Keep the check book register updated at all times, with entries for all deposits, checks, and debit card transactions. Reconcile bank statements monthly.
3. Set a limit on the amount of cash reimbursements permitted and require receipts and vouchers for all disbursements from the petty cash fund. Require a reconciliation sheet each time cash is added to petty cash fund.
4. Require receipts for all debit card purchases.
5. Limit the use of credit cards. Review each monthly statement and ensure that there is a receipt and/or voucher for all charges.
6. Require an officer other than treasurer to review the monthly bank statement reconciliation, the petty cash reconciliation sheet, and the credit card statement.
7. Require board approval for expenditures over a certain amount.

Problems for Group Discussions

Problem 1

Bylaws & chapter policies: The chapter bylaws require all expenditures of \$50 or more to be approved by the Board. The chapter president and the treasurer are signatories to the chapter checking account and all checks must be co-signed. Both signatories to the account have debit cards but chapter policy prohibits them from using them for cash withdrawals. The bank statements are mailed to the chapter's post office box, which only the chapter treasurer has access to. The bylaws require the treasurer to submit monthly financial reports to the board.

Fact Scenario: After a year and a half of sporadic presence as a treasurer, during which time he did not attend board meetings or submit a financial report, the treasurer suddenly resigned from his agency position and was no longer available to serve as treasurer. In the treasurer's absence, the chapter president began to get the bank statements and noticed overdraft charges for defaulted checks. The chapter president could not understand why there would have been insufficient funds in the checking account and requested copies of bank statements for recent years from the bank. A review of the statements revealed that during the past two years, the treasurer transferred significant sums of money from the chapter savings account to the chapter checking account. The treasurer then used the chapter debit card to buy personal items and to withdraw cash from the bank, resulting in losses to the chapter of over \$50,000.

How could these losses have been prevented?

Problem 2.

Bylaws & chapter policies: Under the chapter bylaws, the executive board must approve expenditures of \$100 and over. The chapter president and the chapter treasurer are named on the chapter's checking account.

Fact Scenario: The bank mailed the monthly statements to the chapter post office box, for which the chapter president had the only key. The chapter president received the monthly statements but never gave them to the treasurer. The chapter paid for all expenses by check, including reimbursements to officers for union expenditures. The treasurer maintained chapter financial records solely on the basis of the entries in the check book. Because the treasurer did not receive the bank statements, the treasurer did not reconcile his records with the bank statements. The chapter president abruptly left the agency and the office of chapter president. The vice-president took over and after obtaining copies of the account statements from the bank, discovered that during a two and one-half year period, the chapter president had made cash withdrawals exceeding \$4,000.00. Of the 29 cash withdrawals, 19 were for \$100 or more.

How could these losses have been prevented?

Problem 3:

Bylaws & chapter policies: The chapter bylaws require all expenditures of \$500.00 or more to be approved by the Board. The bylaws require the treasurer to submit a quarterly financial report to the executive board and to keep an accurate record of all receipts and expenditures.

Fact Scenario:

The chapter president submitted invoices for expenses incurred in traveling to agency-sponsored conferences, one of which was for the purpose of management training. The chapter president did not provide receipts for all items on the invoice. In addition, one invoice included a sizable charge for long distance phone calls made from the hotel room. The treasurer paid both invoices in full even though the agency, as the sponsor of the conferences, has sole responsibility for the attendees' travel expenses.

On another occasion, the chapter paid for a hotel room the chapter president purportedly reserved for a national officer. The treasurer also reimbursed the chapter president for dinner expenses the chapter president reportedly incurred in connection with an NTEU staff member, but for which the chapter president provided no receipt. Finally, the chapter president received a \$260 travel advance but never returned with an invoice or receipts.

An investigation revealed that the chapter should have paid none of these expenses. The agency should have paid the expenses of the two trips. No NTEU national officer or NTEU staff member was in town on the dates that the hotel and dinner charges were purportedly incurred. The chapter incurred a loss of over \$1,500.00.

How could these losses have been prevented?

Problem 4:

Bylaws & chapter policies: The chapter bylaws require all expenditures of \$250 or more to be approved by the Board. Chapter policy permits either the chapter president or the treasurer to become signatories on the chapter checking account.

Fact Scenario: The chapter board had not appointed anyone to fill the vacant treasurer's position and no other officer had taken on the responsibilities of the treasurer. The chapter president received the chapter's mail, including the bank statements. After the chapter president's term expired, the chapter discovered that the chapter's checking account balance was curiously low. An investigation revealed that the chapter president had written checks to an individual who was not a chapter member, or even in the bargaining unit. In the memo line, the chapter president had written notations such as subway fare, stamps, cards, posters, and office supplies. These checks were all cashed at a liquor store, which did not carry any of the items on the memo line. The chapter president had also written checks to herself; most of the memo lines contained the notation "subway." An investigation of the chapter president's "official time" records showed that \$15.00 would have covered the subway costs for the travel she reported. The chapter president also had withdrawn cash from the chapter's checking account. The unauthorized disbursements totaled over \$1,500.00.

How could these disbursements have been prevented?

Possible Solutions to Problems

Problem 1.

1. The chapter could have set up the chapter accounts with the banks so that cash withdrawals could not be made with debit cards. It also could have set a daily maximum debit amount.
2. Another officer other than the treasurer should have looked at the bank statements. In addition, the treasurer should have been required to reconcile the bank statement on a monthly basis and to give the bank statement along with the reconciliation documents to another officer for review. This reconciliation review would also have uncovered expenditures of more than \$50 that were prohibited without Board approval.
3. The treasurer should have been required to adhere to the bylaw requirement that she prepare a monthly report of the chapter's accounts for the executive board. If the treasurer failed or refused to comply with this requirement, the Board should have asked the treasurer to take a leave of absence and appointed someone to fill in until he could attend to the treasurer's duties in the manner required by the bylaws.

Problem 2:

1. The chapter could have required two signatures on every check and every withdrawal slip.
2. The savings account should have been set up to authorize the bank to give cash withdrawals only with a check or a withdrawal slip signed by both parties on the account.
3. The treasurer should have insisted that the bank statements be given to him so that he could perform the duties of chapter treasurer, such as reconciling bank accounts each month. If the chapter president refused, the treasurer should have taken the issue to the chapter's board.
4. The board should have insisted on monthly or quarterly treasurer reports that contained the amount in the chapter's account, as stated on bank records, not what the treasurer thought the chapter had in the bank.

Problem 3:

1. The chapter should have a lower threshold amount for which board approval is needed for expenditures.
2. The board could require that all travel at chapter expense be approved by the board in advance. Had there been such a requirement, both the president and the treasurer would have been informed that these trips were to be paid for by the agency and would not be approved for chapter reimbursement. In the absence of the above requirement, the treasurer should have questioned whether a trip entitled "Leadership Training" was a legitimate chapter expense. In any event, the treasurer should have required receipts for all claimed expenses and should have

not reimbursed the chapter president for personal expenses, such as the telephone calls made from the hotel room.

3. The president, like all officers, should have been required to provide a receipt for the dinner and explain the purpose of the dinner. In addition, the treasurer is not required to reimburse the chapter president, or any other officer, for every request for reimbursement and may raise questions with the officer or the executive board about the appropriateness of expenses. Requiring specific information about the purpose of the NTEU officer's and staff member's visits may have revealed that these expenses were not legitimate.

4. The treasurer should have required a voucher for the advance and marked it as an "advance." The treasurer also should have recorded the advance in the Petty Cash Log. That would have alerted him that the chapter president had never returned with a receipt or invoice for the travel.

5. The treasurer should have been required to submit a quarterly report to the board as required by the bylaws. In such case, one of the board members may have questioned the trip reimbursements to the chapter president.

Problem 4

1. The board should have appointed a replacement for the vacant treasurer position. At the very least, a board member should have assumed the functions ordinarily handled by the treasurer.

2. The chapter could have required two signatures on all checks and should have authorized the bank to cash checks and accept withdrawal slips only if they contained two authorized signatures.

3. The chapter should have had a requirement reporting the chapter's financial condition monthly or quarterly to the chapter executive board.