



Common Reasons for Late Reports

Under the Labor-Management Reporting and Disclosure Act (LMRDA), labor unions must file annual financial disclosure reports: Forms LM-2, LM-3, or LM-4. Don't let one of these common reasons stop you from filing your union's annual LM report. If you need assistance, contact the Office of Labor-Management Standards (OLMS). Did you know that failure to file an LM report for any reason is a violation of federal law and may lead to civil or criminal enforcement?

Newly Elected Union Officer	If you are a new officer and are unfamiliar with LMRDA reporting requirements, previously filed reports are available at https://www.dol.gov/agencies/olms/public-disclosure-room . You should contact the officers responsible for filing past reports to obtain the union's records.
Past Officer Failed to File Annual Financial Report	If your union failed to file an annual financial report in the past, it is your responsibility to do so immediately. The LMRDA makes it the personal responsibility of the president and treasurer (or corresponding principal officers) to file the reports. This responsibility cannot be delegated to others.
Not Enough Time	You have 90 days after each fiscal year to prepare and file your annual financial report. The LMRDA does not authorize time extensions for any reason.
Financial Report Difficult to Complete	You should read and follow the instructions for completing Forms LM-2, 3, or 4 at: https://www.dol.gov/agencies/olms/reports/forms/lm-1-lm-2-lm-3-lm-4 . If you have questions about filling out the form, you should call OLMS.
Union has Accountant Prepare Report	If an accountant prepares your union's annual financial report, you are still responsible for filing it on time with OLMS. The LMRDA makes it the personal responsibility of the president and treasurer to file the reports and this responsibility cannot be delegated to others, including your union's accountant.
Union Terminated or Merged	If your union has recently terminated or merged with another union, you must file a terminal financial report with OLMS as explained in the instructions for completing Forms LM-2, 3, or 4.
Union Financial Records are Missing	If you cannot locate your union's financial books and records or the prior officer will not turn them over to you, contact your union's parent organization or call OLMS.
Report Filed with IRS	If you filed an annual financial report, Forms LM-2, 3, or 4, with the Internal Revenue Service, you must still file with OLMS. Financial reports are not forwarded to OLMS from the IRS.