

## U.S. Department of Labor

Office of Labor-Management Standards  
Division of Interpretations and  
Standards  
200 Constitution Ave., NW  
Washington, D.C. 20210  
(202) 693-0123



April 30, 2018

LM File No. 053-440

Mr. Patrick Brown  
Certified Public Accountant  
4992 Sweet Home Road  
Niagara Falls, NY 14305  
[pat@brownandcompanycpa.com](mailto:pat@brownandcompanycpa.com)

Dear Mr. Brown:

This is in response to your request for a continuing hardship exemption for Niagara Hooker Employees Union, LM File Number 053-440, for the fiscal year ending March 31, 2018. The Office of Labor-Management Standards (OLMS) received your request on April 25, 2018. A continuing hardship exemption request permits a union to apply in writing for an exemption if the Form LM-3 report cannot be filed electronically without undue burden or expense. The union must specify a length of time for a requested exemption, not to exceed one year. If the Department denies the application for an exemption, the union must file the report in electronic format by the regular due date (90 days of the close of the fiscal year). If the Department grants an exemption, the paper report must be filed by the regular due date and the Department may require the report to be filed electronically at the end of the exemption period.

You based your request upon the following information stated in your letter: the union is “small” with “no paid staff and only part time Officers who work normal full time shifts at their regular jobs with the Company. They don’t have set union office hours as they are part time officers and often may not be readily available to file the report electronically with required signatures due to differing non office work schedules.” In addition, you also stated that, “the union also lacks the technical equipment and resources to make such filing without incurring additional burden and expense.” You also state, in an April 18, 2018 email to OLMS, that you are, “the CPA/Auditor” who “prepares the annual filing” for the union.

The request did not explain how the requirement to file electronically would cause undue burden or expense for the specific union. The request also did not specify a length of time for the requested exemption. I am therefore denying Niagara Hooker Union’s continuing hardship request for FY 18.

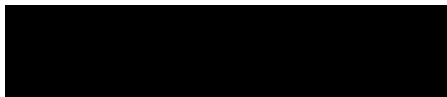
OLMS recognizes that electronic filing is new to some labor unions and their officers do not have experience using the OLMS Electronic Forms System (EFS). We understand that the union has engaged your CPA firm to prepare the annual filing, so the union officers need only to be able to review and sign the document. It is not necessary that officers have the same schedule to sign the report. The report can be signed at different times. If additional access to the electronic form, beyond what the CPA firm can offer the officers, is required, OLMS also recommends that

the union make inquiry at the public library closest to it, the **Niagara Falls Library LaSalle**, located at **8728 Buffalo Avenue, Niagara Falls, NY 14304**. We believe this library offers free internet service and computer access. The library's phone number is **(716) 283-8309**. See <http://www.niagarafallspubliclib.org/>.

Further, the OLMS Boston-Buffalo District Office may be able to provide additional guidance, such as the following: 1) one-on-one instructions over the phone to guide the union through the completion of each step of the process using EFS, 2) the opportunity to answer specific questions via phone support, and 3) a hard copy of specific item-by-item instructions for completing the Form LM-3 via EFS, for future reference. Ultimately, the goal is to make sure that the union has the ability to acquire, complete, sign, and electronically file its Form LM-3 report for this and all upcoming reporting periods.

If you have any further questions about this denial of your request for hardship exemption, please call 202-693-0123 and reference the organization's LM file number. Additionally, the union may contact the OLMS Help Desk at 1-866-401-1109 (toll free) for technical electronic filing questions, such as those involving your PIN or signature. As mentioned, you or the union can also contact the OLMS Boston-Buffalo District Office at (716) 842-2900. EFS information is available on the OLMS website at: [www.dol.gov/olms](http://www.dol.gov/olms).

Sincerely,

A solid black rectangular box used to redact the signature of Andrew R. Davis.

Andrew R. Davis, Chief

cc: Larry King, Chief, Division of Reports, Disclosure & Audits  
OLMS Boston-Buffalo District Office  
Niagara Hooker Employees Union