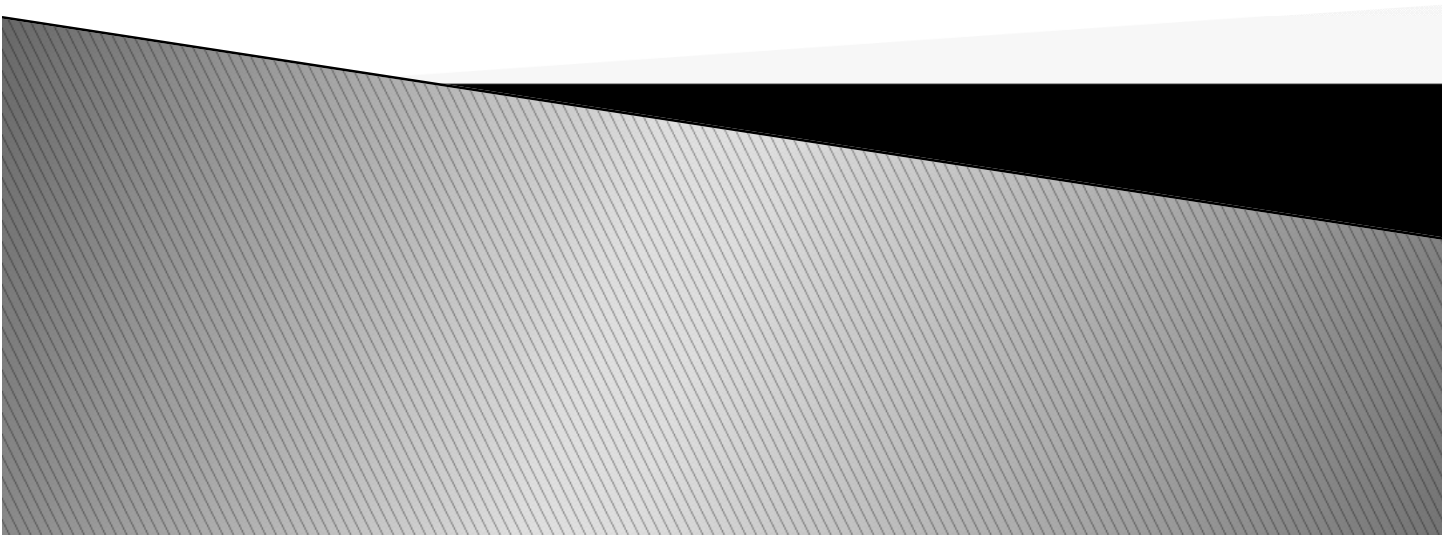


UTU Treasurer Check List

Monthly, Quarterly, and
Annual Time Periods for
Required Reports and
Efficient Book Keeping



January Checklist

- ▶ Start New Year. Remember to backup past year's WinStabs data before starting new year
- ▶ Do not carryover outstanding items from previous year to the current year in WinStabs
- ▶ Deposit All Money Received Monthly to Bank
- ▶ **STEP # 1** – Post Member Records for January
- ▶ **STEP # 2** – Reconcile Payroll Deduction List (PRD) (Previous month's PRD applies)
- ▶ **STEP # 3** – Reconcile January's Monthly Billing
- ▶ January Billing due by January 20th
- ▶ **STEP # 4** – Make UTU Billing Coversheet. Enter final totals for the Month and Print and Post the Billing.
- ▶ Make Payroll Deduction Changes with the Carrier to reflect Billing Changes. Changes in the First Half January will apply for February UTU Billing. Changes in the Last Half of January apply to March UTU Billing.
- ▶ Pay Vendors
- ▶ Make Salary, Lost Time & Reimbursed Expense Payments to Officers & Employees
- ▶ Deposit CT-1 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ Deposit 941 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ **Reports that are due in January**
 - The Previous Year's W-2's and W-3 are due by January 31st. File electronically or use PROPER FORMS. Do Not Send WinStabs Worksheets!
 - FICA Payers Only – File Previous Year's 940 FUTA Form
- ▶ **Backup WinStabs. The Absolute Most Important thing the Treasurer will do this month will be to BACKUP the data before continuing to February.**

February Checklist

- ▶ Reconcile January's Bank Statement in WinStabs. Correct any errors before starting February.
- ▶ Deposit All Money Received Monthly to Bank.
- ▶ **STEP # 1** – Post Member Records for February
- ▶ **STEP # 2** – Reconcile Payroll Deduction List (PRD) (Previous month's PRD applies)
- ▶ **STEP # 3** – Reconcile February Monthly Billing
- ▶ February Billing due by February 20th
- ▶ **STEP # 4** – Make UTU Billing Coversheet. Enter final totals for the Month and Print and Post the Billing.
- ▶ Make Payroll Deduction Changes with the Carrier to reflect Billing Changes. Changes in the First Half February will apply for March UTU Billing. Changes in the Last Half February apply to April UTU Billing.
- ▶ Pay Vendors
- ▶ Make Salary, Lost Time & Reimbursed Expense Payments to Officers & Employees
- ▶ Deposit CT-1 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ Deposit 941 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ **Reports that are due in February:**
 - **UTU Treasurer Annual Report (TAR)** due February 28th. Must be Signed by Treasurer and all Trustees. **Use the WinStabs Form.**
 - **Annual Form 944** – (If notified by the IRS) File with IRS. Do Not use WinStabs Worksheet. Use Proper Paper Form or Electronic Form.
 - **CT-1 Annual Report** – (CT-1 Payers only) Due February 28th. Send to the IRS. **Do Not send WinStabs Worksheet.** File on Proper Form, either Paper or an Electronic CT-1 downloaded from the UTU website at <http://www.utu.org/worksite/sectreas.htm>.
- ▶ **Backup WinStabs. The Absolute Most Important thing the Treasurer will do this month will be to BACKUP the data before continuing to March.**



March Checklist

- ▶ Reconcile February's Bank Statement in WinStabs. Correct any errors before starting March.
- ▶ Deposit All Money Received Monthly to Bank.
- ▶ **STEP # 1** – Post Member Records for March
- ▶ **STEP # 2** – Reconcile Payroll Deduction List (PRD) (Previous month's PRD applies)
- ▶ **STEP # 3** – Reconcile March Monthly Billing
- ▶ March Billing due by March 20th
- ▶ **STEP # 4** – Make UTU Billing Coversheet. Enter final totals for the Month and Print and Post the Billing.
- ▶ Make Payroll Deduction Changes with the Carrier to reflect Billing Changes. Changes in the First Half March will apply for April UTU Billing. Changes in the Last Half March apply to May UTU Billing.
- ▶ Pay Vendors
- ▶ Make Salary, Lost Time & Reimbursed Expense Payments to Officers & Employees
- ▶ Deposit CT-1 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ Deposit 941 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ **Reports that are due in March**
 - LM Report due March 31st. Do NOT use WinStabs worksheet, but file on Proper Paper form or download from DOL Website at http://www.dol.gov/esa/olms_org.htm
 - Form 941 – 1st Quarter report of Federal Withholding Taxes due the IRS. Do NOT use WinStabs Worksheets, use proper paper form or download form from UTU Treasurer Website.
 - OE-1a Form – (Rail Payers Only) 1st Quarter – USE the WinStabs Report. Send to UTU in Cleveland.
- ▶ **Backup WinStabs. The Absolute Most Important thing the Treasurer will do this month will be to BACKUP the data before continuing to April.**

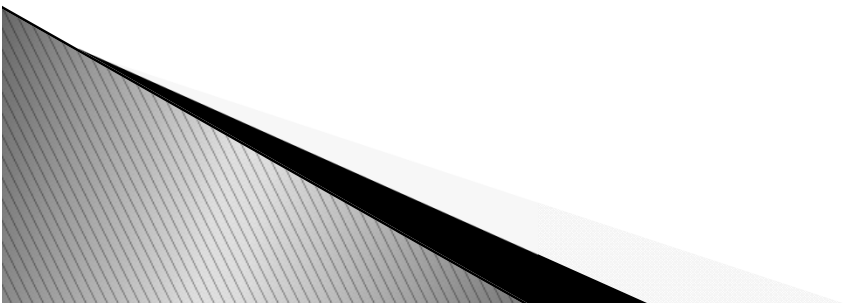


April Checklist

- ▶ Reconcile March Bank Statement in WinStabs. Correct any errors before starting April.
 - ▶ Deposit All Money Received Monthly to Bank.
 - ▶ STEP # 1 – Post Member Records for April
 - ▶ STEP # 2 – Reconcile Payroll Deduction List (PRD) (Previous month's PRD applies)
 - ▶ STEP # 3 – Reconcile April Monthly Billing
 - ▶ April Billing due by April 20th
 - ▶ Make Payroll Deduction Changes with the Carrier to reflect Billing Changes. Changes in the First Half April will apply for May UTU Billing. Changes in the Last Half April apply to June UTU Billing.
 - ▶ Pay Vendors
 - ▶ Make Salary, Lost Time & Reimbursed Expense Payments to Officers & Employees
 - ▶ Deposit CT-1 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
 - ▶ Deposit 941 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
 - ▶ The Absolute Most Important thing the Treasurer will do this month will be to BACKUP the data before continuing to May.
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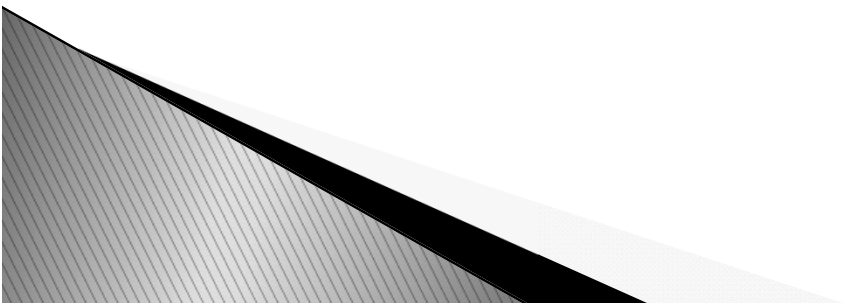
May Checklist

- ▶ Reconcile April Bank Statement in WinStabs. Correct any errors before starting May.
- ▶ Deposit All Money Received Monthly to Bank.
- ▶ **STEP # 1** – Post Member Records for May
- ▶ **STEP # 2** – Reconcile Payroll Deduction List (PRD) (Previous month's PRD applies)
- ▶ **STEP # 3** – Reconcile May Monthly Billing
- ▶ **STEP # 4** – Make UTU Billing Coversheet. Enter final totals for the Month and Print and Post the Billing.
- ▶ May Billing due by May 20th
- ▶ Make Payroll Deduction Changes with the Carrier to reflect Billing Changes. Changes in the First Half May will apply for June UTU Billing. Changes in the Last Half May apply to July UTU Billing.
- ▶ Pay Vendors
- ▶ Make Salary, Lost Time & Reimbursed Expense Payments to Officers & Employees
- ▶ Deposit CT-1 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ Deposit 941 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ **Reports that are due in May:**
 - **Form 990 or Form 990ez or Form 990N** – must be postmarked by May 15th to avoid daily penalties from the IRS. WinStabs will tell which form must be filed, if required to be filed. Do Not mail the WinStabs Worksheets. File with the proper paper form or the Electronic Form. **File Online 990-N** if you do not file Form 990 or Form 990ez.
- ▶ **The Absolute Most Important thing the Treasurer will do this month will be to BACKUP the data before continuing to June.**



June Checklist

- ▶ Reconcile May Bank Statement in WinStabs. Correct any errors before starting June.
- ▶ Deposit All Money Received Monthly to Bank.
- ▶ **STEP # 1** – Post Member Records for June
- ▶ **STEP # 2** – Reconcile Payroll Deduction List (PRD) (Previous month's PRD applies)
- ▶ **STEP # 3** – Reconcile June Monthly Billing
- ▶ June Billing due by June 20th
- ▶ **STEP # 4** – Make UTU Billing Coversheet. Enter final totals for the Month and Print and Post the Billing.
- ▶ Make Payroll Deduction Changes with the Carrier to reflect Billing Changes. Changes in the First Half June will apply for July UTU Billing. Changes in the Last Half June apply to August UTU Billing.
- ▶ Pay Vendors
- ▶ Make Salary, Lost Time & Reimbursed Expense Payments to Officers & Employees
- ▶ Deposit CT-1 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ Deposit 941 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS
- ▶ **Reports that are due in June –**
 - Form 941 – 2nd Quarter report of Federal Withholding Taxes due the IRS. Do NOT mail WinStabs Worksheets. Use proper paper form or download form from UTU Treasurer Website.
 - OE-1a Form – (Rail Payers Only) 2nd Quarter – USE the WinStabs Report. Send to UTU in Cleveland.
- ▶ **Backup WinStabs. The Absolute Most Important thing the Treasurer will do this month will be to BACKUP the data before continuing to July.**



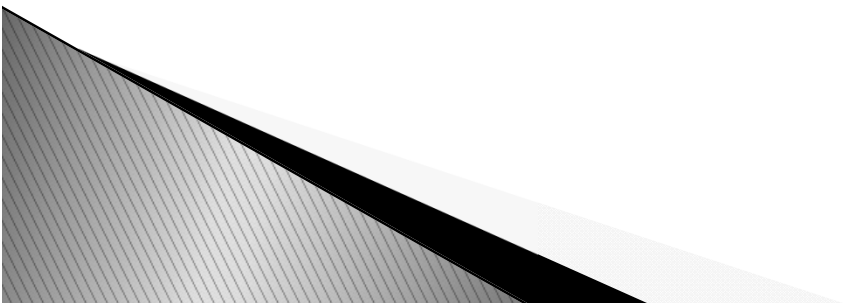
July Checklist

- ▶ Reconcile June Bank Statement in WinStabs. Correct any errors before starting July.
- ▶ Deposit All Money Received Monthly to Bank.
- ▶ **STEP # 1** – Post Member Records for July
- ▶ **STEP # 2** – Reconcile Payroll Deduction List (PRD) (Previous month's PRD applies)
- ▶ **STEP # 3** – Reconcile July Monthly Billing
- ▶ **STEP # 4** – Make UTU Billing Coversheet. Enter final totals for the Month and Print and Post the Billing.
- ▶ July Billing due by July 20th
- ▶ Make Payroll Deduction Changes with the Carrier to reflect Billing Changes. Changes in the First Half July will apply for August UTU Billing. Changes in the Last Half July apply to September UTU Billing.
- ▶ Pay Vendors
- ▶ Make Salary, Lost Time & Reimbursed Expense Payments to Officers & Employees
- ▶ Deposit CT-1 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ Deposit 941 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS
- ▶ **Backup WinStabs. The Absolute Most Important thing the Treasurer will do this month will be to BACKUP the data before continuing to August.**



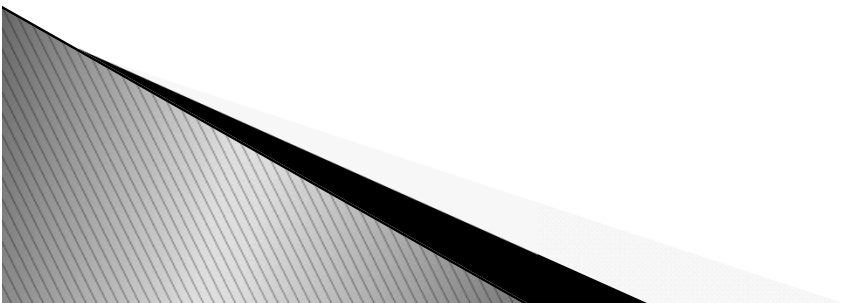
August Checklist

- ▶ Reconcile July Bank Statement in WinStabs. Correct any errors before starting August.
- ▶ Deposit All Money Received Monthly to Bank.
- ▶ **STEP # 1** – Post Member Records for August
- ▶ **STEP # 2** – Reconcile Payroll Deduction List (PRD) (Previous month's PRD applies)
- ▶ **STEP # 3** – Reconcile August Monthly Billing
- ▶ August Billing due by August 20th
- ▶ **STEP # 4** – Make UTU Billing Coversheet. Enter final totals for the Month and Print and Post the Billing.
- ▶ Make Payroll Deduction Changes with the Carrier to reflect Billing Changes. Changes in the First Half August will apply for September UTU Billing. Changes in the Last Half August apply to October UTU Billing.
- ▶ Pay Vendors
- ▶ Make Salary, Lost Time & Reimbursed Expense Payments to Officers & Employees
- ▶ Deposit CT-1 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ Deposit 941 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS
- ▶ **Backup WinStabs. The Absolute Most Important thing the Treasurer will do this month will be to BACKUP the data before continuing to September.**



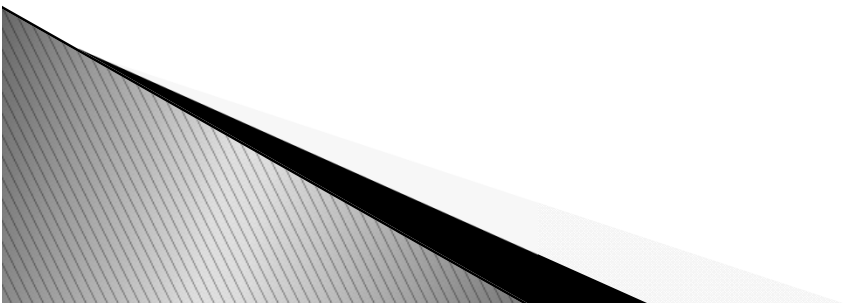
September Checklist

- ▶ Reconcile August Bank Statement in WinStabs. Correct any errors before starting September.
- ▶ Deposit All Money Received Monthly to Bank.
- ▶ **STEP # 1** – Post Member Records for September
- ▶ **STEP # 2** – Reconcile Payroll Deduction List (PRD) (Previous month's PRD applies)
- ▶ **STEP # 3** – Reconcile September Monthly Billing
- ▶ September Billing due by September 20th
- ▶ **STEP # 4** – Make UTU Billing Coversheet. Enter final totals for the Month and Print and Post the Billing.
- ▶ Make Payroll Deduction Changes with the Carrier to reflect Billing Changes. Changes in the First Half September will apply for October UTU Billing. Changes in the Last Half September apply to November UTU Billing.
- ▶ Pay Vendors
- ▶ Make Salary, Lost Time & Reimbursed Expense Payments to Officers & Employees
- ▶ Deposit CT-1 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ Deposit 941 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS
- ▶ **Reports that are due in September:**
 - Form 941 – 3rd Quarter report of Federal Withholding Taxes due the IRS. Do NOT mail WinStabs Worksheets. Use proper paper form or download form from UTU Treasurer Website.
 - OE-1a Form – (Rail Payers Only) 3rd Quarter – USE the WinStabs Report. Send to UTU in Cleveland.
- ▶ **Backup WinStabs. The Absolute Most Important thing the Treasurer will do this month will be to BACKUP the data before continuing to October.**



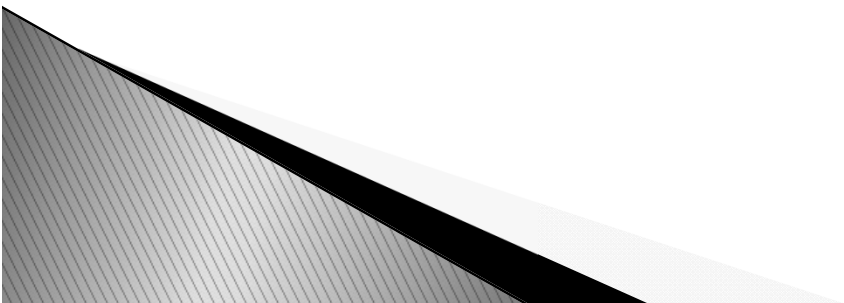
October Checklist

- ▶ Reconcile September Bank Statement in WinStabs. Correct any errors before starting October.
- ▶ Deposit All Money Received Monthly to Bank.
- ▶ **STEP # 1** – Post Member Records for October
- ▶ **STEP # 2** – Reconcile Payroll Deduction List (PRD) (Previous month's PRD applies)
- ▶ **STEP # 3** – Reconcile October Monthly Billing
- ▶ October Billing due by October 20th
- ▶ **STEP # 4** – Make UTU Billing Coversheet. Enter final totals for the Month and Print and Post the Billing.
- ▶ Make Payroll Deduction Changes with the Carrier to reflect Billing Changes. Changes in the First Half October will apply for November UTU Billing. Changes in the Last Half October apply to December UTU Billing.
- ▶ Pay Vendors
- ▶ Make Salary, Lost Time & Reimbursed Expense Payments to Officers & Employees
- ▶ Deposit CT-1 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ Deposit 941 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS
- ▶ **Backup WinStabs. The Absolute Most Important thing the Treasurer will do this month will be to BACKUP the data before continuing to November.**



November Checklist

- ▶ Reconcile October Bank Statement in WinStabs. Correct any errors before starting November.
- ▶ Deposit All Money Received Monthly to Bank.
- ▶ **STEP # 1** – Post Member Records for November
- ▶ **STEP # 2** – Reconcile Payroll Deduction List (PRD) (Previous month's PRD applies)
- ▶ **STEP # 3** – Reconcile November Monthly Billing
- ▶ November Billing due by November 20th
- ▶ **STEP # 4** – Make UTU Billing Coversheet. Enter final totals for the Month and Print and Post the Billing.
- ▶ Make Payroll Deduction Changes with the Carrier to reflect Billing Changes. Changes in the First Half November will apply for December UTU Billing. Changes in the Last Half November apply to January UTU Billing.
- ▶ Pay Vendors
- ▶ Make Salary, Lost Time & Reimbursed Expense Payments to Officers & Employees
- ▶ Deposit CT-1 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ Deposit 941 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS
- ▶ **Backup WinStabs. The Absolute Most Important thing the Treasurer will do this month will be to BACKUP the data before continuing to December.**



December Checklist

- ▶ Reconcile November Bank Statement in WinStabs. Correct any errors before starting December.
- ▶ Deposit All Money Received Monthly to Bank.
- ▶ **STEP # 1** – Post Member Records for December
- ▶ **STEP # 2** – Reconcile Payroll Deduction List (PRD) (Previous month's PRD applies)
- ▶ **STEP # 3** – Reconcile December Monthly Billing
- ▶ December Billing due by December 20th
- ▶ **STEP # 4** – Make UTU Billing Coversheet. Enter final totals for the Month and Print and Post the Billing.
- ▶ Make Payroll Deduction Changes with the Carrier to reflect Billing Changes. Changes in the First Half December will apply for January UTU Billing. Changes in the Last Half December apply to February UTU Billing.
- ▶ Pay Vendors
- ▶ Make Salary, Lost Time & Reimbursed Expense Payments to Officers & Employees
- ▶ Deposit CT-1 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS.
- ▶ Deposit 941 Taxes MONTHLY. Pay to Your Bank with Coupon 8109, or Signup to Pay on Internet with EFTPS
- ▶ **Reports that are due in December :**
 - Form 941 – 4th Quarter report of Federal Withholding Taxes due the IRS. Do NOT mail WinStabs Worksheets. Use proper paper form or download form from UTU Treasurer Website.
 - OE-1a Form – (Rail Payers Only) 4th Quarter – USE the WinStabs Report. Send to UTU in Cleveland.
- ▶ **Complete all business by December 15 so that all transactions have time to clear the bank before the end of the year. This will make your life in January and February considerably easier.**
- ▶ **Backup WinStabs. The Absolute Most Important thing the Treasurer will do this month will be to BACKUP the data before continuing to January.**



