

## Department of Labor Provides a “No Enforcement Period” for LM-10 Filings

**March 9, 2006**

The Department of Labor (DOL) issued an advisory that effectively extends the Form LM-10 filing deadline for 2005 reports by 45 days (from March 31, 2006 to May 15, 2006) for any employer with a fiscal year ending on December 31. In the advisory, the DOL provides that although it has no authority to grant extensions of statutory filing deadlines, it can, pursuant to its enforcement discretion, agree to not take enforcement action with respect to late filings. Thus, the DOL provides that it “will not take any enforcement action until May 15, 2006 to compel the filing of delinquent Forms LM-10 and LM-30 [(the union required form)].” Additionally and potentially more important, the advisory provides that Forms LM-10 filed on or before May 15, 2006 will be considered filed “on time” for purposes of new filers taking advantage of the DOL’s grace period provision, which effectively relieves most employers of their Form LM-10 filing requirements for fiscal years beginning prior to January 1, 2005.

The DOL decided to provide this “no enforcement period” to enable employers to take advantage of new guidance just released by the DOL’s Office of Labor-Management Standards (OLMS) with respect to Form LM-10 and covered payments. This guidance supplements previous Q&As published by OLMS.

The DOL’s Advisory and FAQs on LM-10 are linked below.

[Please click here to view DOL’s Advisory Regarding Filing of Forms LM-10 and LM-30](#)

[Please click here to view DOL's FAQs on LM-10](#)

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