Holiday Greetings from your RCS Union Software Team!

As 2025 comes to a close, we thank you for being part of the RCS community. We appreciate your business, and we are right by your side as you prepare for your important year-end obligations. This reference packet and our support team are here for YOU!

This document contains valuable information about important year end forms and how to prepare for them. Please, take some time to review them, print them, and have them on hand as you work.

****IMPORTANT** Again in 2025 W-2 and 1099 forms - electronic filing requirements affect Forms W-2 that are required to be filed in 2025. Businesses that file 10 forms (no longer 250) or more must file W-2s and certain information returns electronically. See electronic filing requirements for Forms W-2 for more information here: https://www.irs.gov/forms-pubs/new-electronic-filing-requirements-for-forms-w-2**

This means if the total number of W-2s filed plus the total number of 1099s filed equals or is greater than 10, your Local must electronically file both W-2s and 1099s with the Federal government.

Now, if all this year end activity seems a bit overwhelming, you have options. As in the past, for those who need more help than the RCS Support line can offer, the RCS Financial Services team is a great option for year-end form prep. Our Financial Services team can assure your LM, 990, 941, 940, W-2, 1099—any or all of it—will be prepared without worry. Please contact us for more information and pricing if you are interested.

Thank you,
The RCS Union Software Staff **866-727-8291**

Topics in the document:

The DOL's LM is completed on-line:
https://olmsapps.dol.gov/efsui/

- Both the Financial Secretary and President must have current logins to submit the LM.
- Unions **must** register for a **new PIN annually.**

For Remote Software Support:
download join.me at:
join.me/apps
"Download" then run the installer; no registration or purchase required.

Triple-check your Officer Statuses for all officers for 2025 & 2026 before you start!
Having the correct officers identified is the foundation for both LM and 990 form completion.

- **Update Employees** Update both the Officer and Officer Title Fields on the EMPLOYEE record. Using the year selector, be sure to update 2025 & 2026 on the employee record.
- **Update Key Officers in Settings** > All Settings> Client > General Settings

Watch the RCS University video on this topic at: **RCS University** titled "Year End Prep – Updating Officer Statuses". Password: university.

W-2 Processing

NEW W-2 forms (all copies except Copy A) can be printed on plain paper in RCSNG. However, if you are filing W-2/W-3 via mail, Copy A of the W-2 and the W-3 must be completed using the official IRS forms. To order official IRS information returns such as Forms W-2 and W-3, which include a scannable Copy A for filing, go to IRS' Online Ordering for Information Returns and Employer Returns page, or visit www.irs.gov/orderforms and click on Employer and Information returns. This only applies if you are mailing – not if you are e-filing your W-2/W-3.

Before starting: Verify 941 quarterly forms match the W3 totals for the year. Submitting inconsistent wage totals can draw unwanted IRS attention!

- From the top menu bar, choose **Reports** > **W-2/W-3/1099 tab > W-2 & W-3 forms**. Select & generate Form W-3 Transmittal of Wages and Tax Statements for Year 2025. Note the wages shown in Box 1. $________
- Gather the four quarterly 941 forms submitted to the IRS in 2025; add line two (Wages) from each to get the total wages you reported during the year. $________

Compare the two. The total wages on the W-3 total in Box 1 should match the total wages reported on your 941s. <u>These must agree before you continue.</u>

How to Print W-2 Forms

1. From the top menu bar, choose Reports, then select the W-2/W-3/1099 tab. Then Select W-2 & W-3 forms
2. Indicate the Year required.
3. Select whether you are printing "**All W-2**"s or specific "Selected Employees".
4. Indicate which copy to be printed:
   - Employee Copies (B, C,2, 2) → For mailing to the employees. (also ✓ Print Instructions)
   - Employer Copy D → For keeping with the local records.
   - Employer Copy 1 → For mailing to state, county, local departments as needed.
   - Copy A Red → **REQUIRES official IRS form to be purchased (see note above)** - For mailing to SSA, unless electronically filed. or
   - Copy A Black → For mailing to SSA, unless electronically filed.
5. Select which Template:
   a. 2-Up (2 forms per page) for half sheet forms

Are you a visual learner?

Check out our video on creating your W2s, 1099s etc.

Tune in when It's convenient for you, learn at your own pace at:

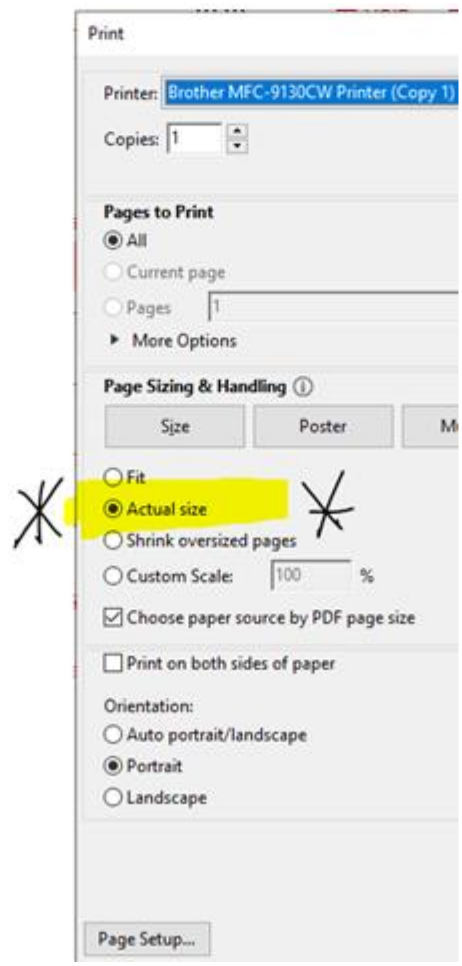
RCS University

There is also a link to RCS University on the Dashboard.

Password: university

b. 4-Up (4 forms per page) for quarter sheet forms

6. Click on Generate button. The forms will be created in a .PDF file. Depending on your browser and preferences, you can open it and/or save it. We recommend you use Adobe Reader for best results.
7. Print the file. ****Be sure to select "Actual Size" for correct alignment.**



Notes about mailing your employee copies:

- Employers are required to send instructions along with the W-2 forms sent to employees. Check the "Print Instructions" box when printing W-2s. It's also possible to select "W-2 Employee Instructions" and print as many copies as needed later from the print window.
- Half sheet W-2 window envelopes for 2-Up forms can be purchased at office supply stores.
- The W-2 menu offers a "Print Address" button. This option can print the appropriate employees' information on a sheet of mailing labels or directly to No. 10 style envelopes as desired.

Social Security Forms/Filing:

****Employers filing 10 or more W-2s and 1099s combined must file electronically****

If you are allowed (less than 10 combined W-2 and 1099 forms) and decide to mail the W-2 Copy A forms to Social Security Office, then you MUST also submit the Form W-3. Both Copy A of the W-2 and the W-3 must be submitted using the official IRS forms which must be purchased from the IRS (see note above on page 2).

Alternatively, RCS can e-file your forms for you for a nominal fee – please contact us for pricing.

The **due date** for filing 2025 W-2 Forms with Social Security is **January 31, 2026**
…whether you file using paper forms or electronically.

To file W-3 and SSA Copies electronically with Business Services Online:

Step 1 – Register NOW – information sent by mail may take up to 2 weeks

** BSO is no longer accessible with BSO User IDs used in past years**

Registering yourself takes just a few minutes.

However, requesting services to report wages with your local's Tax EIN ***may take weeks***.

Visit: www.ssa.gov/employer to learn more.

Check out their Helpful Tips at: https://www.ssa.gov/employer/helpFulHintsInfographic.pdf

Step 2 – In RCSNG, create an electronic file

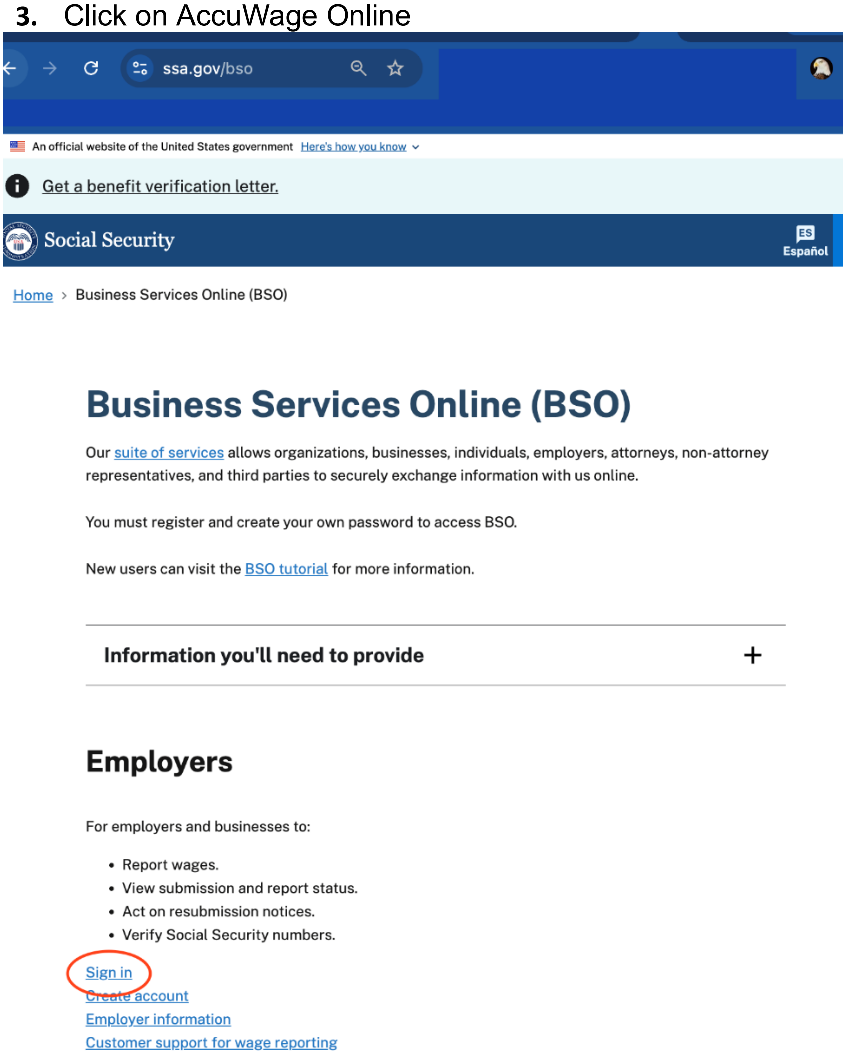
1. In RCSNG, select: "Create an electronic file (EFW2 format) to submit Copy A and W-3 to the Social Security Office".
2. SSA option displays on the screen and is marked
3. Select "Generate"
4. Enter User ID from step 1
   When the file is generated, save it to your desired location. (Do note that location so you can find it for Steps 3 & 4!). The file name is W2REPRTC.txt.

After creating the file, the user can log in to SSA website or use Accuwage to test the file and load to SSA website.

Step 3 – Verify the file is valid using Accuwage

The SSA offers Accuwage software for testing W-2 files for accuracy on their website.
(The program is no longer available for download.)
To run the software, users must login to Business Services Online (BSO).

1. Log in to BSO at http://www.ssa.gov/bso/bsowelcome.htm
2. Click on Reporting Wages to Social Security to access the software.
3. Click on AccuWage Online



Social Security

Your BSO User ID and password can no longer be used to access employer services.

You must sign in with your Social Security username, Login.gov, or ID.me account to gain access to employer services.

Create an Account or Sign In

You only need one Login.gov or ID.me account.

If you already have a Login.gov or ID.me account, do not create a new one. You can use your existing account to access Social Security services.

Create an account with Login.gov

Sign in with LOGIN.GOV

Sign in with ID.me

Sign in with Social Security Username

For accounts created ***before*** September 18, 2021

Don't know which option to sign in with?

External Site Disclaimer

LOGIN.GOV

It's been a year since you gave us consent to share your information

You must consent each year to share your information with **SSA**. We'll share this information with **SSA**:

Email address

[redacted]

Agree and continue

Social Security

Terms of Service

The terms of service in this section apply to all Social Security online services. Depending on the specific Social Security online service you access, you may be asked to agree to added terms to use that service.

By checking I agree to the Terms of Service, I acknowledge the following conditions:

- I understand that I am accessing a U.S. Government system.
- I understand that my usage of this system may be monitored, recorded, and subject to audit.
- I understand that unauthorized or improper use of this system is prohibited and may result in administrative, civil, or criminal penalties and/or other actions.
- I understand that it is a federal crime to:
  - Give false or misleading statements to obtain information in Social Security records;
  - Give false or misleading information to obtain or alter Social Security benefits; or
  - Deceive the Social Security Administration about an individual's identity.
- I understand that the Social Security Administration may stop me from using Social Security online services if it finds or suspects fraud or misuse.
- I accept that I am responsible for properly protecting any information provided to me by the Social Security Administration.
- I agree that the Social Security Administration is not responsible for the improper disclosure of any information that the Social Security Administration has provided to me or any information that is on or from my computer or other device, whether due to my negligence or the wrongful acts of others.

☐ **I agree to the Terms of Service.**

Next Exit

Social Security

Privacy Act Statement

Please read the following privacy act statement on collection and use of personal information.

Sections 205 and 1106 of the Social Security Act, as amended, allow us to collect your information, which we will use to verify your identity and register you, your company, or authorized employee(s) to use our Business Services Online (BSO) applications. Providing the information is voluntary, but not providing all or part of the information may prevent access to the BSO suite of services. As law permits, we may use and share the information you submit, including with other Federal or State agencies, our contractors, employers, and others as outlined in the routine uses within System of Records Notice (SORN) 60-0373, available at www.ssa.gov/privacy. The information you submit may also be used in computer matching programs to establish or verify eligibility for Federal benefit programs and to recoup debts under these programs.

Next Exit

Privacy and Security

OMB No. 0960-0789 Privacy Policy Privacy Act Statement Accessibility Help

Social Security

BSO User ID

Please select your User ID and EIN from the list:

Select One

Need a new User ID? Request here.

Next   Exit

Privacy and Security

OMB No. 0960-0789   Privacy Policy   Privacy Act Statement   Accessibility Help

Business Services Online

BSO Main Menu | BSO Information | Contact Us | Keyboard Navigation

Main Menu

Welcome, [redacted]

Report Wages To Social Security

Test Wage Files using AccuWage
Submit, download and print W-2s and W-2cs
View submission status, errors and error notices for wage reports submitted by or for your company
Request an extension to resubmit a wage file

Monday through
with Employer Customer Service
-0778

Social Security Online   Business Services Online

www.socialsecurity.gov   BSO Main Menu | BSO Information | Logout

Electronic Wage Reporting (EWR)

Reporting Wages to Social Security

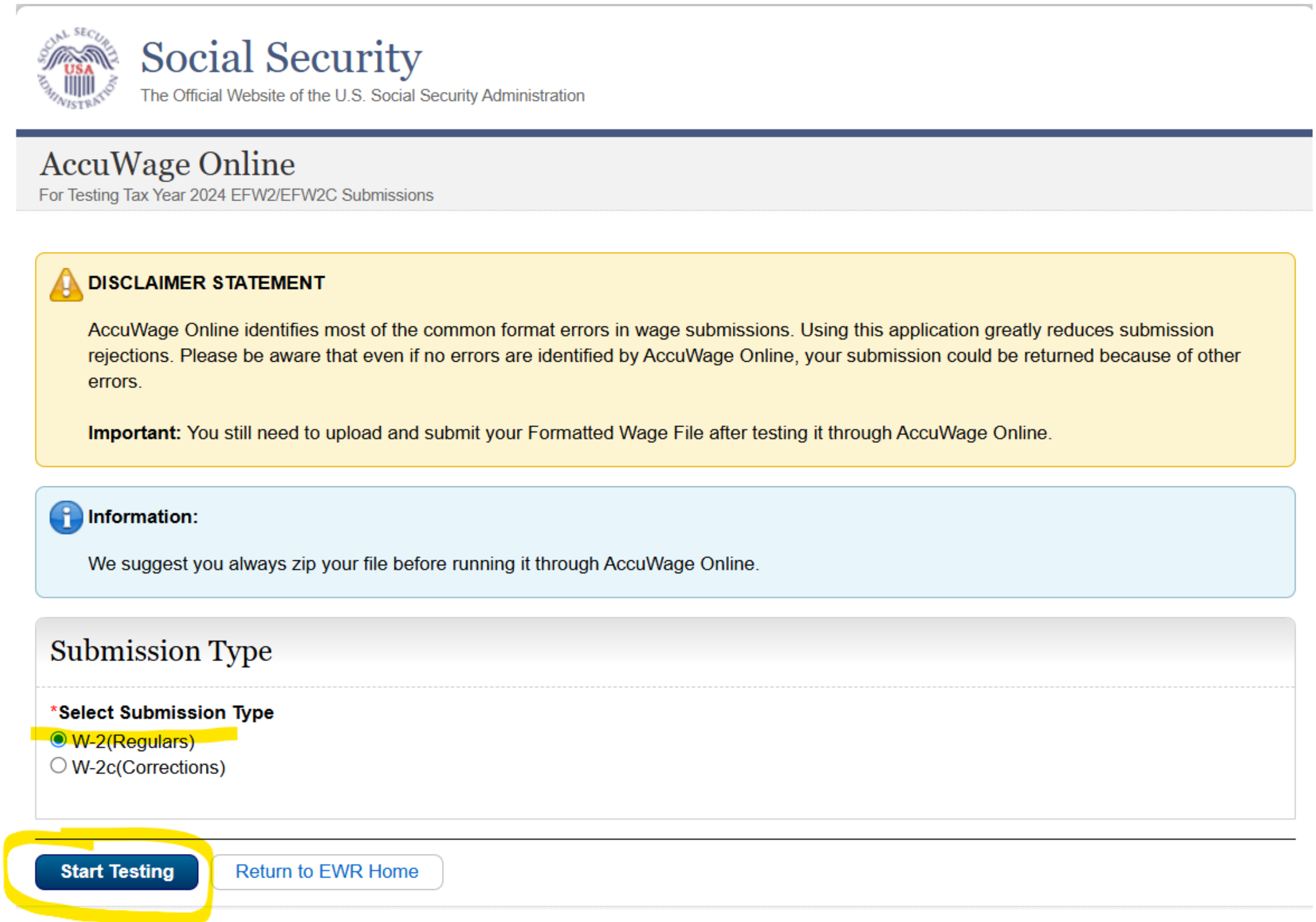
Forms W-2/W-3 Online | Forms W-2c/W-3c Online | Upload Formatted Wage File | **AccuWage Online**

AccuWage Online
AccuWage Online is a free internet application offered by the Social Security Administration that enables you to check EFW2 (W-2 Wage and Tax Statement) and EFW2C (W-2C Corrected Wage and Tax Statement) formatted wage files for format correctness before submitting them to SSA.

- EFW2-EFW2C Specifications
- AccuWage Online Help Guide
- AccuWage Online FAQ

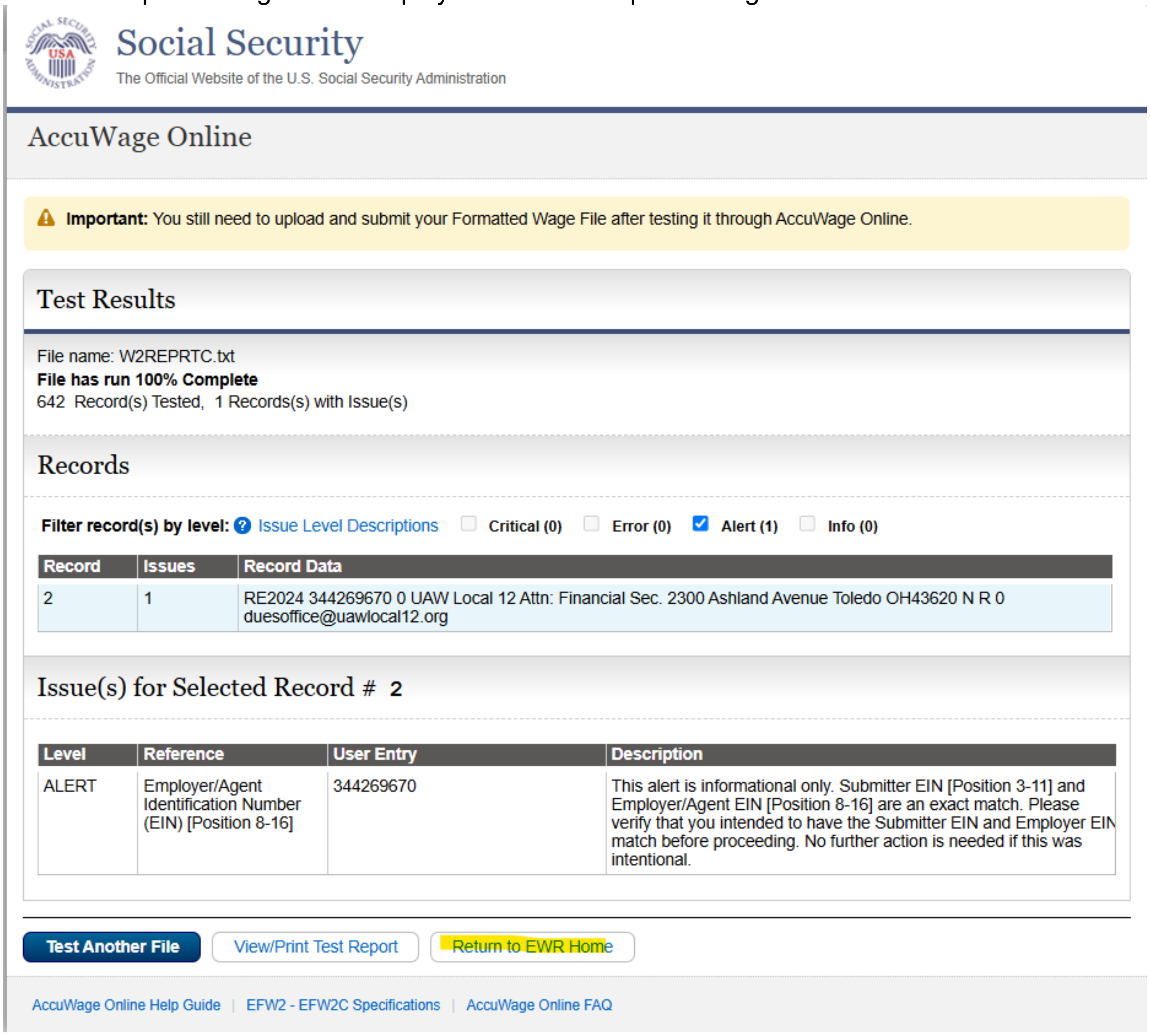
Warning You still need to upload and submit your Formatted Wage File after testing it through AccuWage Online.

4. Scroll down the page and click on W-2 (Regulars). Click on Start Testing:



5. **Browse to location of file and click open.**

The file processing screen displays. When done processing:



Social Security

The Official Website of the U.S. Social Security Administration

AccuWage Online

Important: You still need to upload and submit your Formatted Wage File after testing it through AccuWage Online.

Test Results

File name: W2REPRTC.txt
File has run 100% Complete
642 Record(s) Tested, 1 Records(s) with Issue(s)

Records

Filter record(s) by level: Issue Level Descriptions Critical (0) Error (0) Alert (1) Info (0)

Record	Issues	Record Data
2	1	RE2024 344269670 0 UAW Local 12 Attn: Financial Sec. 2300 Ashland Avenue Toledo OH43620 N R 0 duesoffice@uawlocal12.org

Issue(s) for Selected Record # 2

Level	Reference	User Entry	Description
ALERT	Employer/Agent Identification Number (EIN) [Position 8-16]	344269670	This alert is informational only. Submitter EIN [Position 3-11] and Employer/Agent EIN [Position 8-16] are an exact match. Please verify that you intended to have the Submitter EIN and Employer EIN match before proceeding. No further action is needed if this was intentional.

Test Another File | View/Print Test Report | Return to EWR Home

AccuWage Online Help Guide | EFW2 - EFW2C Specifications | AccuWage Online FAQ

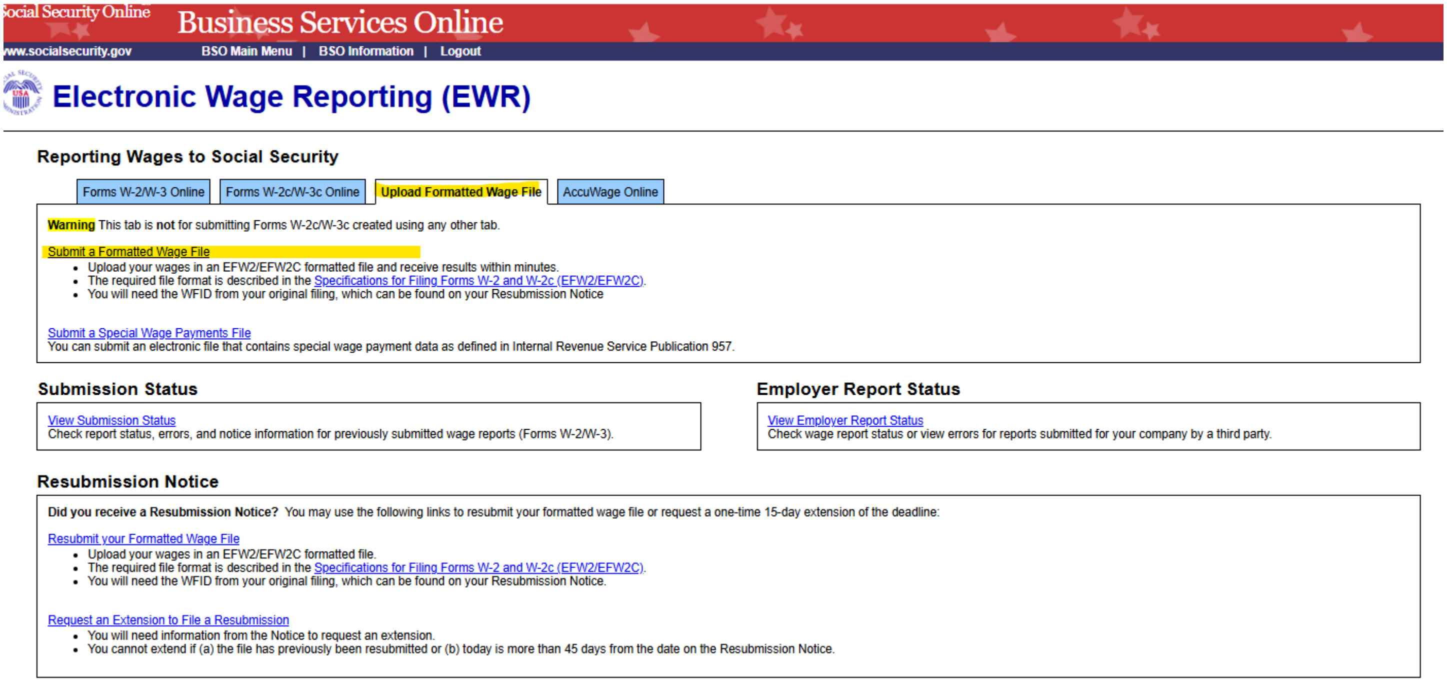
- A warning about the EIN number is likely and acceptable.

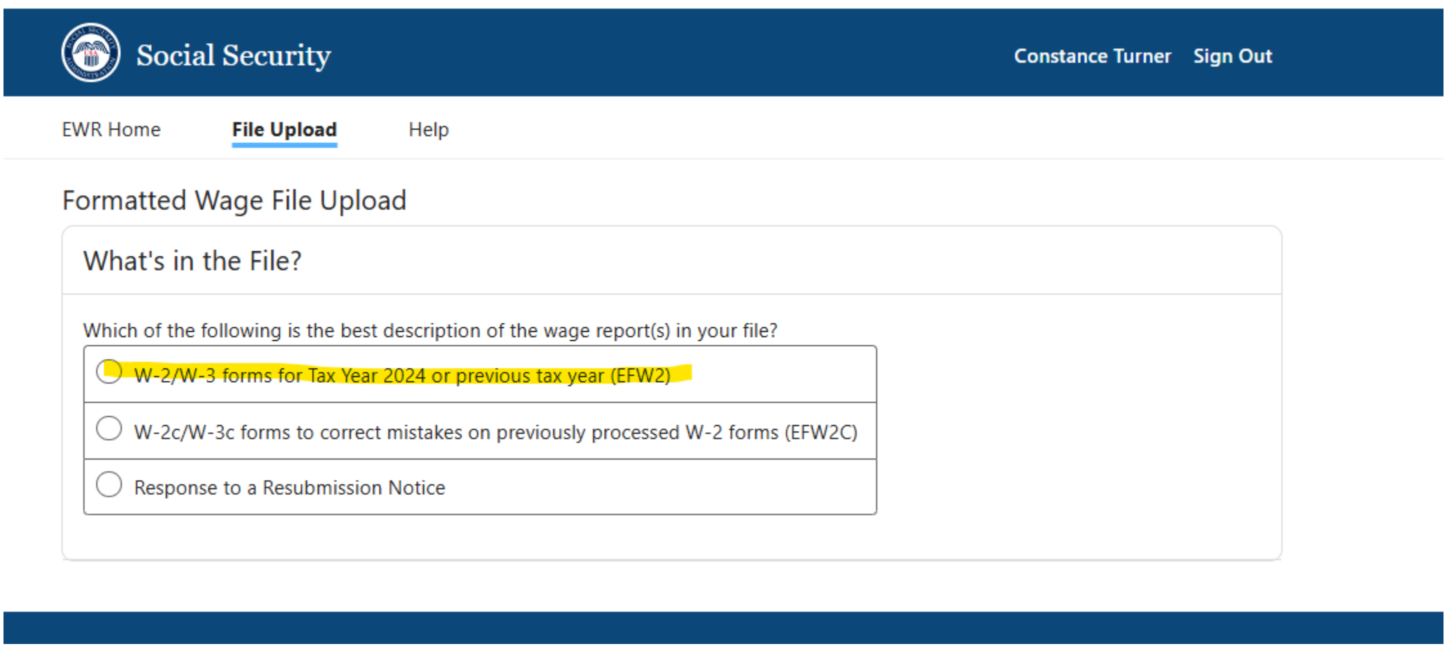
  The submitter EIN and the employer EIN do match when you are submitting your own file rather than a third party. This warning is no problem.

- If there are other errors or alerts, these must be addressed, or the W-2 file will not load. Correct the errors as directed, re-run the file in RCSNG, and re-test before proceeding.

Step 4 - Upload file to Social Security Administration

1. Click on Upload Formatted Wage File.
   a. Click on Submit/Resubmit a Formatted Wage.





Social Security Constance Turner Sign Out

EWR Home **File Upload** Help

Formatted Wage File Upload

What's in the File?

Which of the following is the best description of the wage report(s) in your file?

- (•) W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)
- ( ) W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)
- ( ) Response to a Resubmission Notice

Upload File

Uploaded files will be analyzed for formatting errors and accuracy. Files with no errors will automatically be submitted to SSA. If your file has errors, you will receive an error report detailing what needs to be corrected before you resubmit your file.

Choose a file to upload

File must be in EFW2 file format with .txt extension. Learn more about this file format

We recommend compressing your .txt file and uploading as a .zip to improve upload speed.

Browse

Processing 1099-NEC, 1099-MISC and 1096 Forms

NEW 1099-NEC and 1099-MISC forms (all copies except Copy A) can be printed on plain paper in RCSNG. However, if you are filing 1099/1096 via mail, Copy A of the 1099-NEC, Copy A of the 1099-MISC and your Form 1096 **MUST** be completed using the official IRS forms. To order official IRS information returns go to IRS' Online Ordering for Information Returns and Employer Returns page, or visit www.irs.gov/orderforms and click on Employer and Information returns. This only applies if you are mailing – not if you are e-filing your 1099/1096. **As an alternative to ordering forms and mailing,** RCS can e-file your forms for you for a nominal fee – please contact us for pricing.

1099 forms cover items not generally reported on other information returns. Non-incorporated vendors receiving $600 or more in a calendar year for rents, prizes, gifts, services, or vendor compensation should be sent a 1099-NEC and/or a 1099-MISC at year end. Attorneys and arbitrator attorneys, even if corporations, are to be reported.

As of 2021, there are a few changes to 1099 forms. There are now three options under the 1099 (Type of Pay) menu within the Vendor Information screen: N NEC, M MISC, R Rents. NEC stands for Non-Employee Compensation and this option will generate a 1099-NEC.

** **Important Note**: Please note if you sent payments totaling $600 or more to RCS Union Software in 2025, then be sure to send us a 1099-NEC.

Refer to the 1099 instructions available on the IRS.gov website or call your auditor or accountant for more detail.

✓ **Determine which vendors need a 1099 form by running a Vendor Report…**
  From the Reports menu, choose **Income & Expense Reports** > **Vendor Detail Report.**
  Run it for the full year for Expense, List only Vendors paid $600.00+, and report Totals Only.
  Review the results. Any vendors who are *not* employees nor corporations, *but were* paid $600.00 or more during the year, need 1099 forms.

✓ **Important Step for 2025: Verify those vendors are set up to print the correct version of the 1099 form.**
  From the **Checks** Menu, choose **Vendors**. Review each vendor identified above as follows:
  - Tax ID/SSN is required; format xxx-xxx-xxxx for individuals and xx-xxxxxxxx for other.
  - 1099 (Type of Pay) should be selected from the drop list
    - **Choose option R Rents** to print rents on 1099-MISC box 1
    - **Choose option M MISC** to print prizes/gifts on 1099-MISC box 3
    - **Choose option N NEC** to print all other non-employee compensation on 1099-NEC box 1.

Vendor name and address must be filled for the 1099 Form. **If desired, you can review a specific vendor and look over the individual checks and totals for the year:**

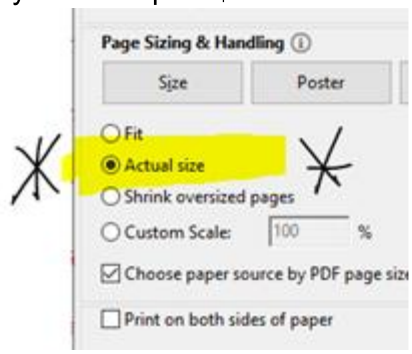
From the **Reports** menu, choose **Income & Expense Reports**, then **Vendor Detail Report. For details,** choose a specific vendor and details for the year.

✓ **Verify that the local's "Employer ID No:" and address information are correct.**
  - Under **Settings**, select **Financial**, **General Client Settings**. Review the local's address.
  - Under **Settings**, select **Financial, Employer Settings**. Review the Tax ID numbers.

✓ **Print the 1099 Forms.**

1. From the **Reports** Menu, select the **W-2/W-3/1099 tab**.
2. Select the 1099 & 1096 button on the left column.
3. Indicate the Year
4. Select Report Type 1099 and indicate which copy of the form. A phone number is required and will likely be pre-filled from the General Client Settings.
5. To run all vendors as identified above, choose option “Only Vendors paid $600 or more”. (It’s also possible to select individual vendors if needed.)
6. Click “Generate.” Your 1099 forms will be created. Review in Adobe Reader.

   ** **Select “Actual Size” in Adobe Reader** for correct alignment before printing.



✓ *****Determine if you must e-file your 1099s with the IRS**

- If the total number of W-2s filed by your Local plus the total number of 1099s filed by your Local equals or is greater than 10, **your Local must electronically file** both W-2s and 1099s with the Federal government.
- If the total number of W-2s filed by your Local plus the total number of 1099s filed by your Local equals or is less than 9, you can mail in your 1099s to the IRS. **Copy A of your 1099s and your 1096 cannot be printed on plain paper. It must be the on the official forms that have to be purchased from the IRS (see note above on page12).**

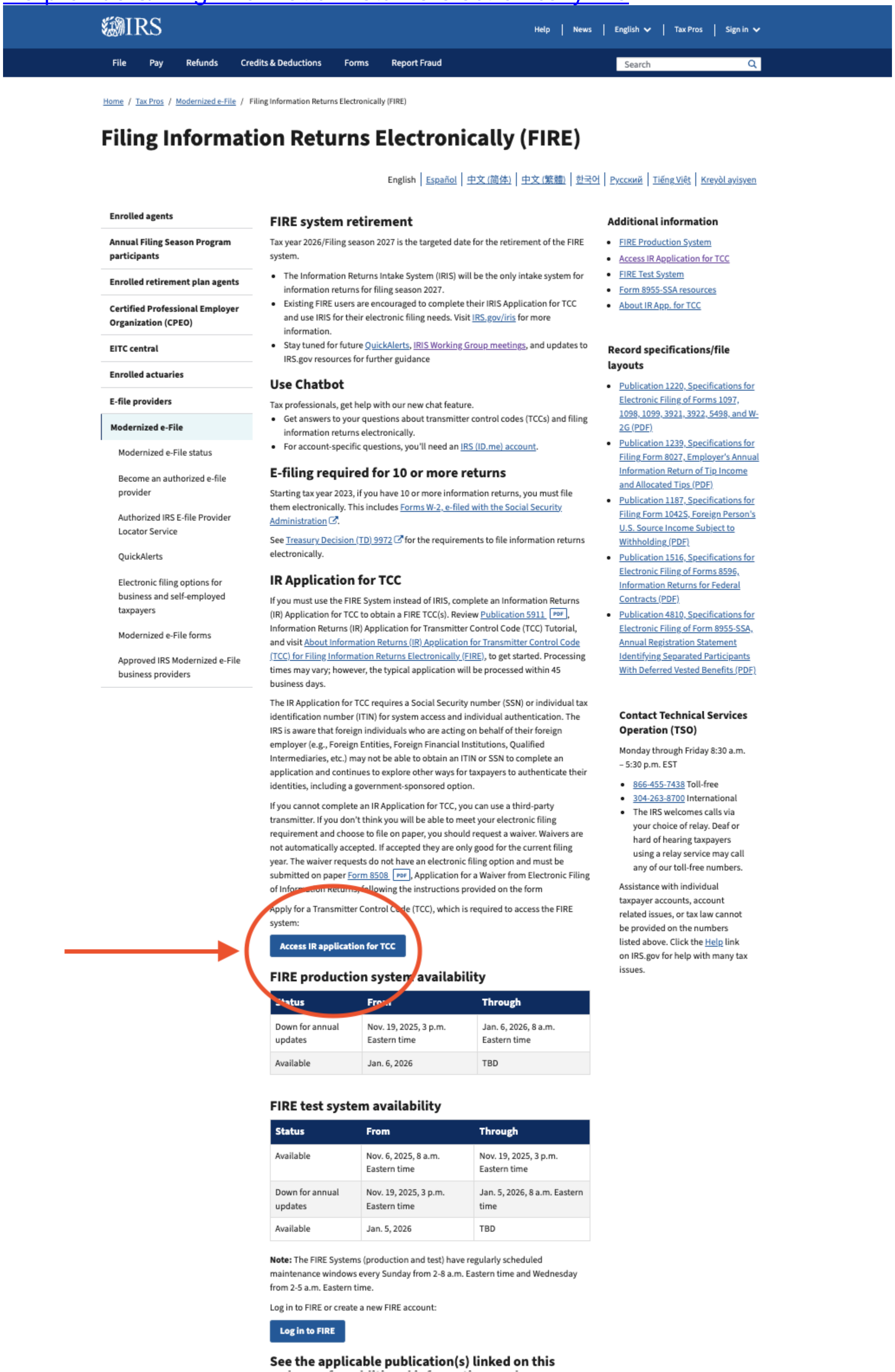
✓ If you must electronically file your 1099s with the IRS, you have the following 3 options:

- File directly with the IRS using their FIRE system (detailed instructions below)
- Use a 3rd party like Track1099.com to electronically file (www.track1099.com)
- RCS will electronically file on your behalf at a cost of $40. Email abby@rcsunionsoftware.com for this option. If RCS is filing your W-2 forms, e-filing of your 1099s is included in that service.

✓ If you can file your 1099s via mail with the IRS, see below for detailed instructions

<u>**Instructions for those who choose to file electronically directly with the IRS**</u>

✓ **Complete an IR application for TCC** – follow the instructions linked here: https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire



IRS

Help | News | English | Tax Pros | Sign in

File | Pay | Refunds | Credits & Deductions | Forms | Report Fraud

Search

Home / Tax Pros / Modernized e-File / Filing Information Returns Electronically (FIRE)

Filing Information Returns Electronically (FIRE)

English | Español | 中文 (简体) | 中文 (繁體) | 한국어 | Русский | Tiếng Việt | Kreyòl ayisyen

- Enrolled agents
- Annual Filing Season Program participants
- Enrolled retirement plan agents
- Certified Professional Employer Organization (CPEO)
- EITC central
- Enrolled actuaries
- E-file providers
- Modernized e-File
  - Modernized e-File status
  - Become an authorized e-file provider
  - Authorized IRS E-file Provider Locator Service
  - QuickAlerts
  - Electronic filing options for business and self-employed taxpayers
  - Modernized e-File forms
  - Approved IRS Modernized e-File business providers

FIRE system retirement

Tax year 2026/Filing season 2027 is the targeted date for the retirement of the FIRE system.

- The Information Returns Intake System (IRIS) will be the only intake system for information returns for filing season 2027.
- Existing FIRE users are encouraged to complete their IRIS Application for TCC and use IRIS for their electronic filing needs. Visit IRS.gov/iris for more information.
- Stay tuned for future QuickAlerts, IRIS Working Group meetings, and updates to IRS.gov resources for further guidance

Use Chatbot

Tax professionals, get help with our new chat feature.

- Get answers to your questions about transmitter control codes (TCCs) and filing information returns electronically.
- For account-specific questions, you'll need an IRS (ID.me) account.

E-filing required for 10 or more returns

Starting tax year 2023, if you have 10 or more information returns, you must file them electronically. This includes Forms W-2, e-filed with the Social Security Administration.

See Treasury Decision (TD) 9972 for the requirements to file information returns electronically.

IR Application for TCC

If you must use the FIRE System instead of IRIS, complete an Information Returns (IR) Application for TCC to obtain a FIRE TCC(s). Review Publication 5911 PDF, Information Returns (IR) Application for Transmitter Control Code (TCC) Tutorial, and visit About Information Returns (IR) Application for Transmitter Control Code (TCC) for Filing Information Returns Electronically (FIRE), to get started. Processing times may vary; however, the typical application will be processed within 45 business days.

The IR Application for TCC requires a Social Security number (SSN) or individual tax identification number (ITIN) for system access and individual authentication. The IRS is aware that foreign individuals who are acting on behalf of their foreign employer (e.g., Foreign Entities, Foreign Financial Institutions, Qualified Intermediaries, etc.) may not be able to obtain an ITIN or SSN to complete an application and continues to explore other ways for taxpayers to authenticate their identities, including a government-sponsored option.

If you cannot complete an IR Application for TCC, you can use a third-party transmitter. If you don't think you will be able to meet your electronic filing requirement and choose to file on paper, you should request a waiver. Waivers are not automatically accepted. If accepted they are only good for the current filing year. The waiver requests do not have an electronic filing option and must be submitted on paper Form 8508 PDF, Application for a Waiver from Electronic Filing of Information Returns, following the instructions provided on the form

Apply for a Transmitter Control Code (TCC), which is required to access the FIRE system:

Access IR application for TCC

FIRE production system availability

Status	From	Through
Down for annual updates	Nov. 19, 2025, 3 p.m. Eastern time	Jan. 6, 2026, 8 a.m. Eastern time
Available	Jan. 6, 2026	TBD

FIRE test system availability

Status	From	Through
Available	Nov. 6, 2025, 8 a.m. Eastern time	Nov. 19, 2025, 3 p.m. Eastern time
Down for annual updates	Nov. 19, 2025, 3 p.m. Eastern time	Jan. 5, 2026, 8 a.m. Eastern time
Available	Jan. 5, 2026	TBD

Note: The FIRE Systems (production and test) have regularly scheduled maintenance windows every Sunday from 2-8 a.m. Eastern time and Wednesday from 2-5 a.m. Eastern time.

Log in to FIRE or create a new FIRE account:

Log in to FIRE

See the applicable publication(s) linked on this

Additional information

- FIRE Production System
- Access IR Application for TCC
- FIRE Test System
- Form 8955-SSA resources
- About IR App. for TCC

Record specifications/file layouts

- Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G (PDF)
- Publication 1239, Specifications for Filing Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips (PDF)
- Publication 1187, Specifications for Filing Form 1042S, Foreign Person's U.S. Source Income Subject to Withholding (PDF)
- Publication 1516, Specifications for Electronic Filing of Forms 8596, Information Returns for Federal Contracts (PDF)
- Publication 4810, Specifications for Electronic Filing of Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits (PDF)

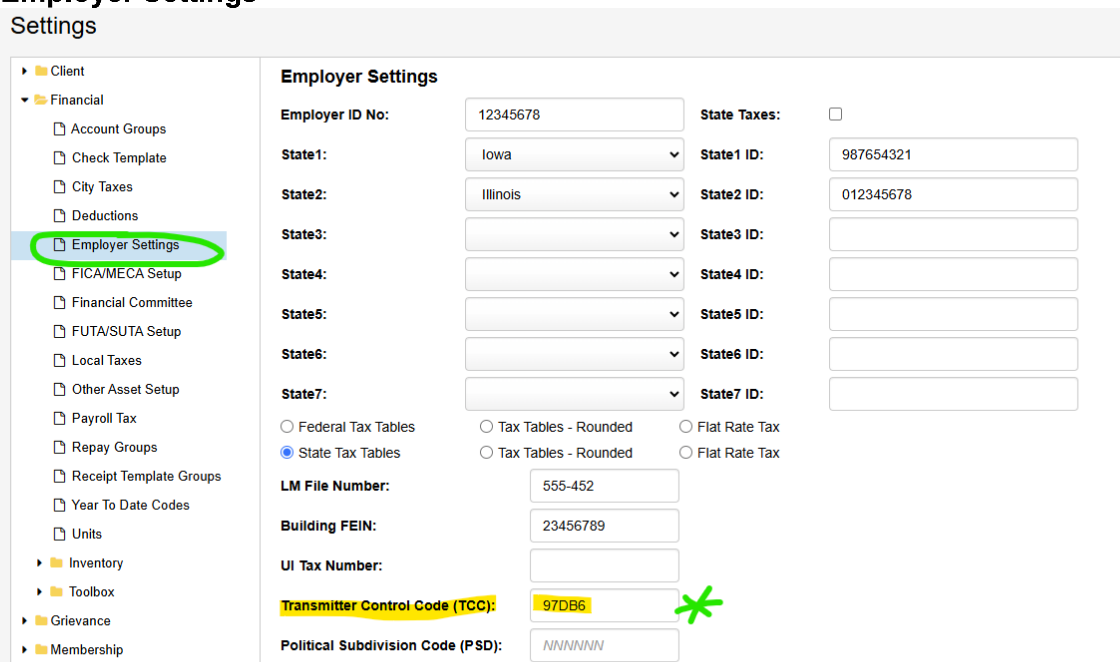
Contact Technical Services Operation (TSO)

Monday through Friday 8:30 a.m. – 5:30 p.m. EST

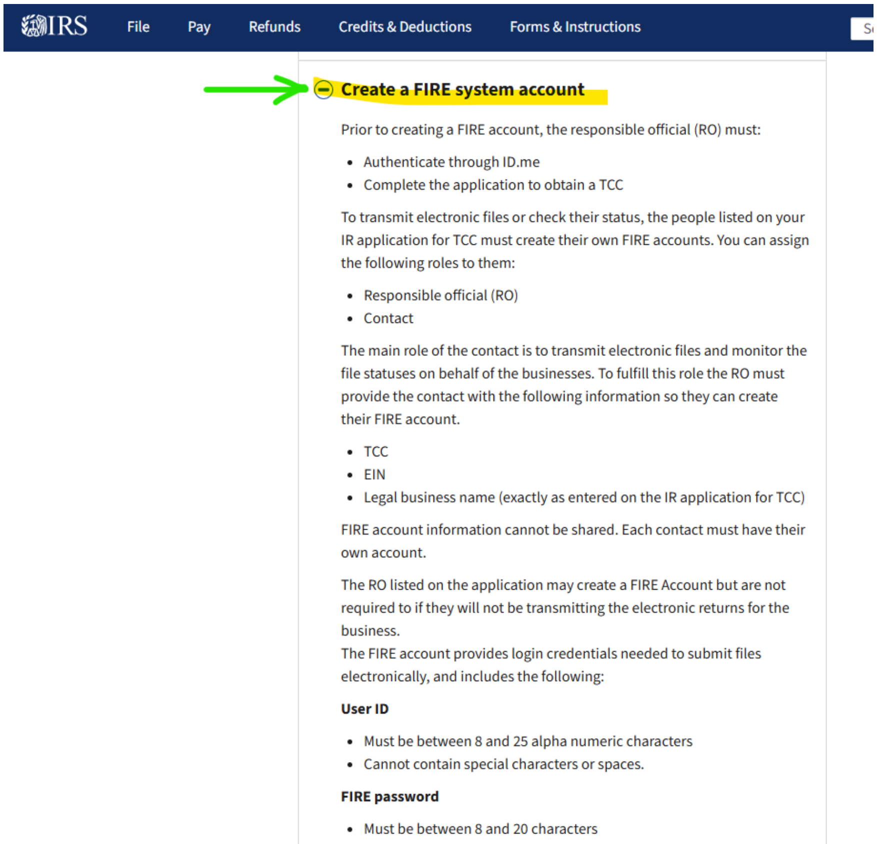
- 866-455-7438 Toll-free
- 304-263-8700 International
- The IRS welcomes calls via your choice of relay. Deaf or hard of hearing taxpayers using a relay service may call any of our toll-free numbers.

Assistance with individual taxpayer accounts, account related issues, or tax law cannot be provided on the numbers listed above. Click the Help link on IRS.gov for help with many tax issues.

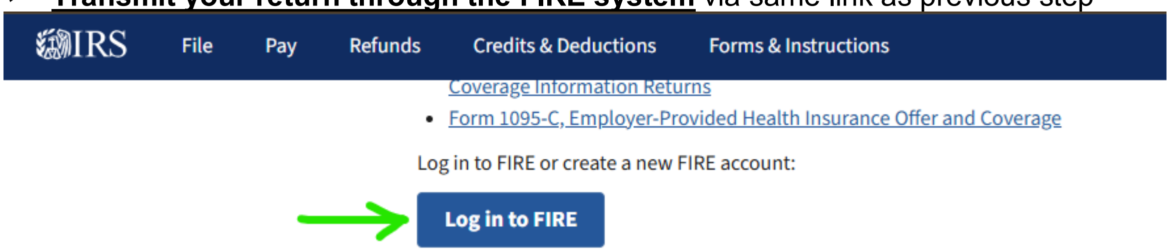
- ✓ **Once your IR application for TCC is completed, enter your TCC number in your RCS Employer Settings**



- ✓ **Create your 1099 electronic file in RCS**
  - From the **Reports** Menu, select the **W-2/W-3/1099 tab**
  - Select the 1099 and 1096 button on the left column
  - Indicate the Year
  - Select Report Type **1099 electronic filing**
  - Click **Generate**, which will create a 1099Report.txt that can be used to transmit your 1099s electronically to the IRS via the IRS FIRE System.
- ✓ **Create a FIRE system account** as detailed on https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire



✓ **<u>Transmit your return through the FIRE system</u>** via same link as previous step



<u>Instructions for those able to mail in their 1099s to the IRS</u>

✓ **Print the 1096 Form and Copy A of the 1099s**

This must be printed on the official IRS form that can be purchased directly from the IRS (see note above on page 12).

Form 1096 is the summary of the 1099 forms being sent to the IRS, it should be sent to the IRS with the Copy A for each vendor. You will need to send a separate 1096 for each type of 1099 you file. For example, if you file both 1099-MISC and 1099-NEC, you will need to send two 1096's. When submitting forms to the IRS, put the 1096 with 1099-NEC marked together with the 1099-NEC forms and the 1096 with 1099-MISC marked together with 1099-MISC forms.

✓ **Mailing Envelopes**

- 1099 window envelopes are available at office supply stores.
- The 1099 menu offers a "Print Address" button. This option can print the appropriate vendors' information on a sheet of mailing labels or directly to No. 10 style envelopes as desired.

LM Prep

The steps below document the process we use here at RCS to verify a local is ready to start the LM report. These cross-checks and tips before starting can prevent wasted time and effort!

1. **Grab the previous fiscal year's LM for comparison:**
   LM2: Note the ending cash figure in line 22, column B
   LM3: Note the ending cash figure in line 25, column B

> **If needed, you can retrieve past LM filings on the DOL's site:**
>
> **1.** Go To: **https://olmsapps.dol.gov/query/getOrgQry.do**
> **2.** Retrieve your local either by
> - Enter your LM File Number & click <submit>
> - or "search by":
>   i) Select by your union type. IE UAW = UAW-AUTO WORKERS AFL-CIO next to "Union Name by Abbreviation"
>   (It's about 1/10th of the way down the huge list of Union Names! Not at the bottom as expected.)
>   ii) Fill in your local number next to "Designation Number"
>   iii) Select <Submit> at bottom of screen to see matching results.

2. **Run the A-43 for the current LM/s date range. Compare & review.**
   From the top menu, select **Reports,** then the **Financial** Tab. Run the Cash & Fund Summary Report for the full fiscal year (all funds).

   a) Verify that the "Total Cash Assets-Previous Month" for the start of the fiscal year matches the number found above on the previously filed LM (line 22 or 25, column B).
   b) Verify that the Balance to Account, Total Cash Assets, and Total Funds match each month on the A-43.

3. **Run the LM Worksheet for the fiscal LM year you are now preparing**
   From the top menu, choose **Reports** then the **LM Tab**. Run the **LM Worksheet** and review. Watch out for any "ERROR" warnings at the top of the page or any other unexpected results.
   Check out the Local's officers for the year on the worksheet for LM3. LM2 filers can review them by running **Schedule 11**. Make any needed corrections before proceeding!
   Contact our support (866-727-8291) with any concerns.

4. **Run the Financial Report for the fiscal LM year you are now preparing**
   From the top menu, choose **Reports** then the **Financial** Tab. Run the Financial Report for the year.
   a) Verify that the income on the Financial Report and the Total Receipts on the LM Worksheet match.
   b) Verify that the expenses on the Financial Report and the Total Disbursements on the LM Worksheet match. There may be a variance if you have any voids from a previous year- this is acceptable.
   → Rounding can result in a variance of a few dollars- this is acceptable.

If any of the above don't match, then your data is not yet in balance.
Review and correct this before you continue!

5. Confirm that your **federal tax payments (941)** throughout the year are split between accounts 383, 384, 402. You can see these amounts on your LM Worksheet.
   LM3 filers – review expense lines 48 (for account 402) and line 53 (for 383 & 384)
   LM2 filers – review expense lines 65 (for account 402) and line 67B (for 383 & 384)

   To review how your federal tax checks should be recorded in the software – check out our RCS University video titled "EFTPS Payments Towards 941" at: RCS University
   There is also a link to RCS University on the Dashboard. Password: university

2021 LM-2 TOTALS BY ITEM NUMBER

LM Item Number	LM Total	Account Number	Account Description	Account Total
64	2663			
		489	Collections Disbursed Gate&Shop Exchange	2338.15
		780	Voluntary Contribution (CAP)Fwd-Exchange	325.00
65	49761	** *These are taxes directly on the employer*		
		402	FICA Employer OASDI and HI (941)	46505.95
		403	Unemployment Taxes Federal (940)	1568.58
		404	Unemployment Taxes State	1686.25
67A	-136893	Less Total Withheld (Enter as positive on Statement B)		
67B	145405	** *These are employee tax deductions forwarded*		
		383	Federal Income Taxes (941) Forward	65997.29
		384	FICA-Employee OASDI and HI Forward	46505.95
		385	State Income Taxes Forward	31745.83

- Generally account 402 and 384 will match.
- Note that your withholding and forwarding may not match up due to time lag between the check deduction and actually making the payment forward.

6. **Officer Updates**

   a) **Officer Status (As of the last day of your LM date range) – Update the "Officer" field on the employees' Personal Info tab.**
   If the employee held no position during the year, then this field should be **blank**.
      - **N**ew Officer = Newly Elected during the year, still holds position at the end.
      - **C**ontinued Officer = Continued from the previous year, still holds the position as of 12/31.
      - **P**ast Officer = Held an officer title during the year, but not as of 12/31.

   b) **Officer Title & Address –** Confirm that all officers have accurate and current titles and addresses.

   We can't stress the importance of this step enough – the employee records **must** show the correct officer statuses at year end **before you start the LM**. Changing officer statuses later generally requires reloading *ALL* of the expense schedules.

   If you have trouble with the steps above – check out our RCS University video titled "Year End Prep – Updating Officer Statuses" at: RCS University

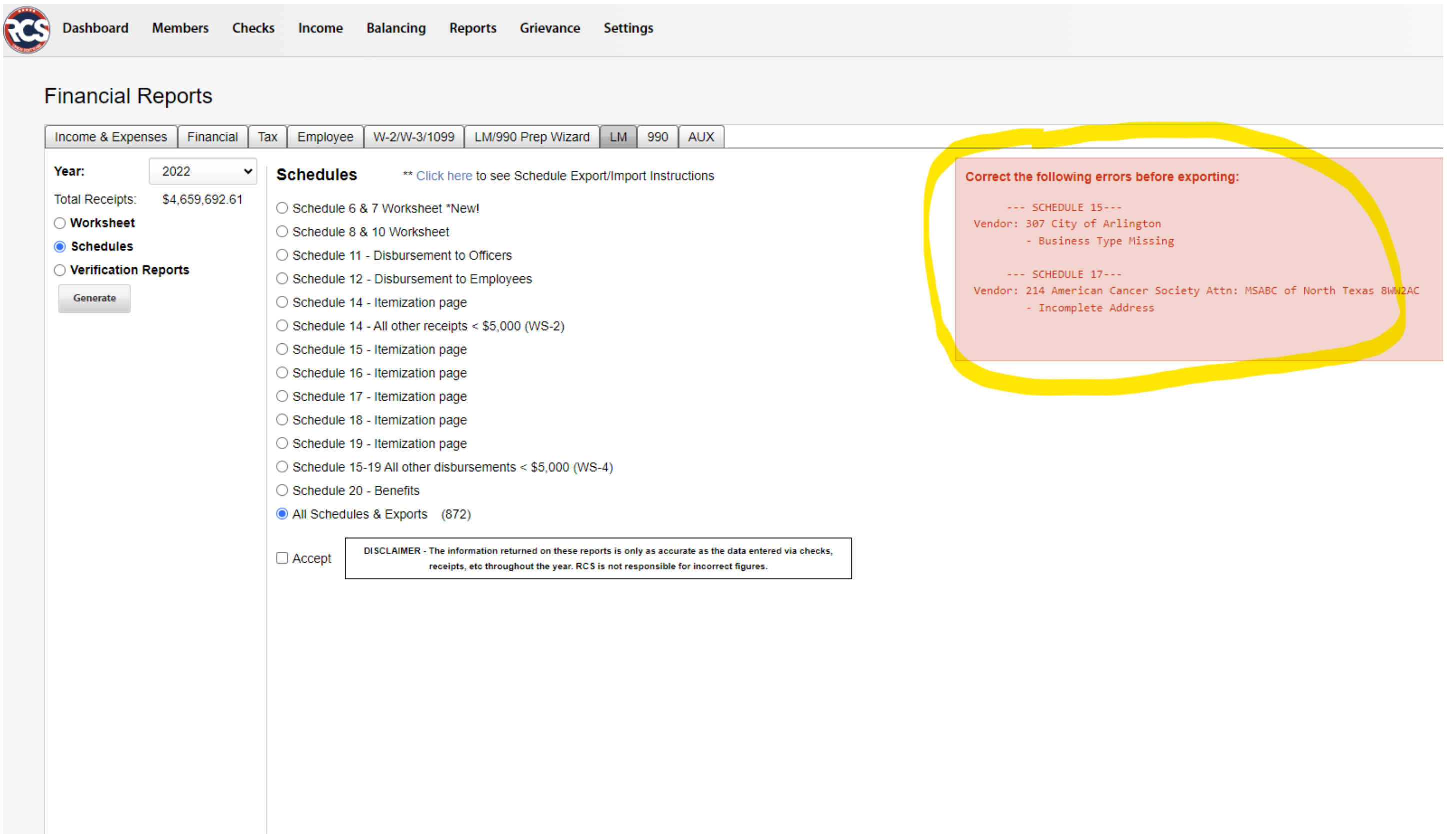
   There is also a link to RCS University on the Dashboard. Password: university

*** LM3 filers can stop here. * LM2 filers please continue…**

7. LM2 Check Up - Look out for Warnings!

From the top menu, choose **Reports** then **LM**. Select the **Schedules** option, then **All Schedules & Exports**.

- If a red box like the one pictured below appears, fix the errors as prescribed. Errors will relate to vendors whose transactions total $5,000 or more. These vendors will be itemized and imported into your LM2. Errors will relate to the vendor name, address, business type or purpose.



- If the red warning box does not appear, then there are no itemized vendor-related informational errors.

990 E-File Requirements

RCS Union Software is an IRS Authorized E-File Provider. We can perform this 990 Form E-filing service for any Local, whether our servicing team prepares your forms or you self-prepare them. All you will have to do is complete a short authorization form (8879TE) giving RCS your permission to file on your behalf.

990 Long Form Filers: Your 990 forms must be submitted electronically with the assistance of an IRS-authorized E-File provider. RCS offers the e-filing service for your self-prepared 990 Long Form for $435.

990-EZ Filers: Forms 990-EZ must also be filed electronically with an IRS-authorized E-File provider. RCS offers e-filing service for your self-prepared 990 EZ Form for $285.

The 990 Forms for 2025 are not yet available on IRS.gov. The RCS software will be updated to offer the current forms shortly after they become available.

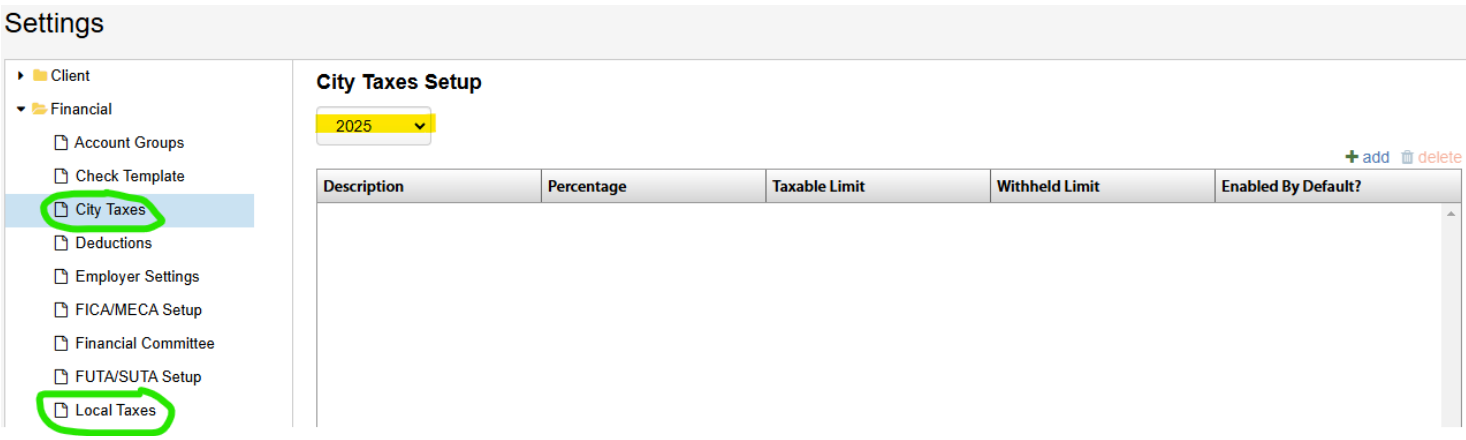
If you are interested in a quote for RCS to prepare your 990, please reach out to abby@rcsunionsoftware.com.

Updating your Tax Rates for 2026

RCS Admins maintain the Federal and State Tax tables in RCSNG as changes are announced.

However, any changes to your City and/or Local taxes are managed in Settings by the client- you!
When you are notified of any such change, update these as follows:

Go to **Settings** > **All Settings** > **Financial** > then select City or Local taxes as necessary.
Notice each year will have a separate entry for any taxes entered, you can maintain any changes here.



2025/2026 FUTA: Employer's Annual Federal Unemployment Rate

Please remember to complete your IRS Form 940, Federal Unemployment (FUTA), for the year 2025. This report *MUST* be filed with the IRS by January 31, 2026. Select Reports/Tax and report Form 940.

For 2026, because some states have outstanding federal unemployment loans again, those states have FUTA credit reductions for 2025. Employers in those states should also complete Schedule A when preparing the 940.

> **For most states, the 2025 effective FUTA rate remains .6%**
> **2025 Schedule A states include California where the effective rate will be 1.8%**

No manual 2026 FUTA updating is necessary, these 2026 rates of .6% will be applied by administrators. The Schedule A states additional payments will be calculated in the worksheets as well as Form 940 and Form 940 Schedule A.

The 2026 FUTA rate can remain at .6% with a limit of $7,000. The credit reduction state in 2026 will again be California, where the effective rate will be 1.8%.

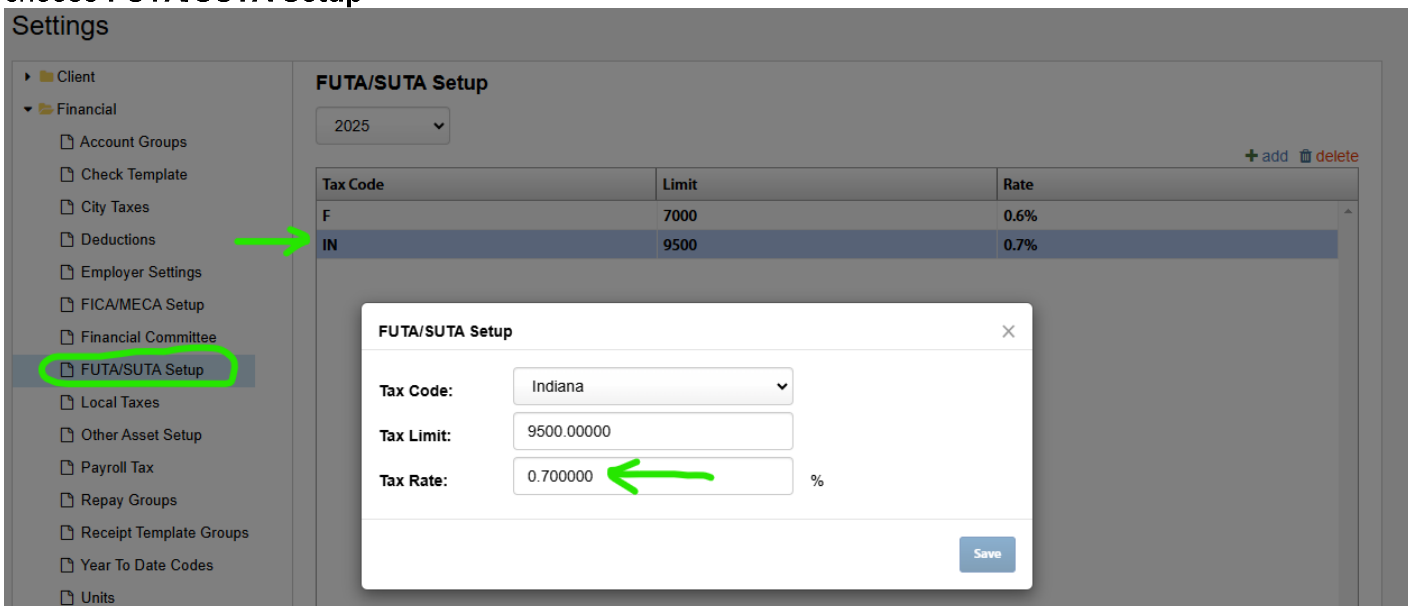
2026 State Unemployment & Withholding Limit Changes

Each RCSNG client must maintain their individual SUTA (State Unemployment) rate in the software settings.

These rates are unique to each employer and can change periodically.
Watch for mailings directly from your state, and if in doubt, please contact them directly.

Update your SUTA rate settings as follows:

1) From the top Main Menu Bar, choose **Settings**, then **All Settings** in the **Financial** folder on the left menu, choose **FUTA/SUTA Setup**



2) Update (or create) the **2026** record for your state.

Note the following published/currently known SUTA limits for 2026 (as of December 9, 2025):

RCS administrators will apply a one-time update for the 2026 limits.

Alabama	$8,000	Idaho*	$55,300	Missouri*	$9,500
Alaska*	$51,700	Illinois*	$13,916	Montana*	$53,100
Arizona	$8,000	Indiana	$9,500	Nebraska	$9,000; $24,000[1]
Arkansas	$7,000	Iowa*	$39,500		
California	$7,000	Kansas	$15,100	Nevada*	$41,800
Colorado	$30,600	Kentucky*	$11,700	New Hampshire	$14,000
Connecticut*	$26,100	Louisiana	$7,700		
Delaware*	$12,500	Maine	$12,000	New Jersey	$44,800
District of Columbia	$9,000	Maryland	$8,500	New Mexico	$31,700
		Massachusetts	$15,000	New York	$13,000
Florida	$7,000	Michigan*	$9,000	North Carolina*	$32,600
Georgia	$9,500	Minnesota	$42,000		
Hawaii*	$61,958	Mississippi	$14,000	North Dakota*	$45,100

Ohio	$9,000	South Carolina	$14,000	Virginia	$8,000
Oklahoma*	$28,200	South Dakota	$15,000	Washington*	$72,800
Oregon*	$54,300	Tennessee	$7,000	West Virginia*	$9,500
Pennsylvania	$10,000	Texas	$9,000	Wisconsin	$14,000
		Utah*	$49,800	Wyoming*	$32,400
Rhode Island*	$29,800; $30,700[2]	Vermont*	$14,800		

* Wages to be announced.

[1] Nebraska - $24,000 for employers in the highest UI tax rate group (category 20).

[2] Rhode Island - $30,700 for employers in the highest UI tax rate group.

Source: https://apspayroll.com/resources/payroll-taxes-rates-changes/suta-wage-bases/