



Holiday Greetings from your RCS Union Software Team!

As 2024 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 2024 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

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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 2024 & 2025 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 2024 & 2025 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

W-2 and W-3 forms are printed on plain paper in RCSNG, no forms to buy.

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 2024. Note the wages shown in Box 1.
\$ _____
- Gather the four quarterly 941 forms submitted to the IRS in 2024; 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. These must agree before you continue.

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 → For mailing to SSA, unless electronically filed. (Color printer required!) 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
 - b. 4-Up (4 forms per page) for quarter 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

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.

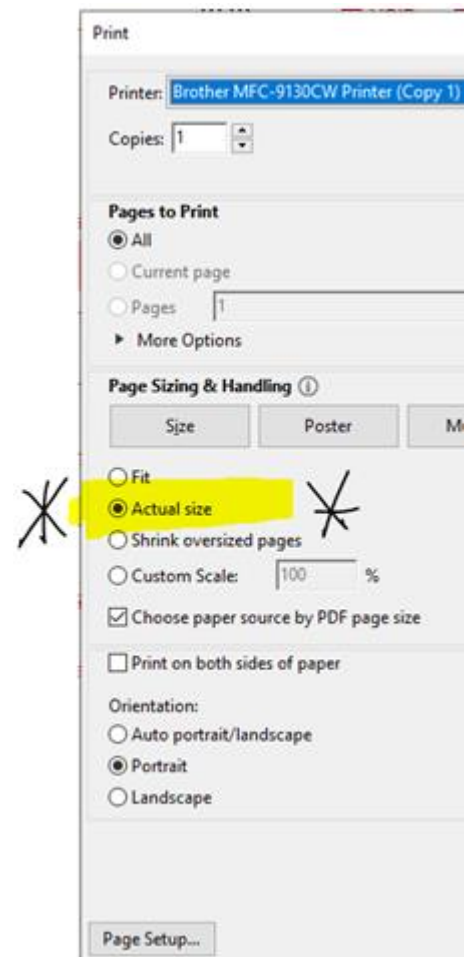
Social Security Forms/Filing:

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

Social Security Administration forms can be printed in red or black & white - or even better yet, they can be filed electronically instead. (Detailed steps on electronic filing to follow.)

When printing Copy A (Red) you must have a color printer that can print red color. Otherwise, select Copy A (Black). RCS does have permission for you to send black forms to Social Security office.

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 print the Form W-3. Select W-3 Transmittal of Wages and Tax Statements and select Template Red (if you have a color printer) or Black.



The **due date** for filing 2024 W-2 Forms with Social Security is **January 31, 2025**
...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/helpFullHintsInfographic.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/bsowelcome.htm>



⚠ The Electronic Wage Reporting suite of services will be unavailable from 6:00 AM EST on Friday, 12/06/2024 until 5:00 AM EST on Monday, 12/09/2024 to accommodate updates for the Tax Year 2024 filing season. This includes the AccuWage Online, W-2 Online, and EFW2 Wage File Upload services. We will resume accepting electronic submissions, to include those for Tax Year 2024, on 12/09/2024.

Reminder: Tax Year 2024 wage reports must be filed with the Social Security Administration by January 31, 2025.

Business Services Online (BSO)

The [Suite of Services](#) allows organizations, businesses, people, employers, attorneys, non-attorneys representing Social Security claimants, and third-parties to exchange information with Social Security securely via the Internet. You must register and create your own password to access BSO.

[Información para el Empleador en Español](#)

⚠ Attention all Employers and Organizational Representative Payees, to access BSO:

Your BSO User ID and password is no longer used to access BSO employer services or organizational representative payee services. You must have a Social Security username/password, Login.gov, or ID.me credential to gain access to the BSO application.

If you do not have any of these accounts, you will need to create a Login.gov or ID.me account. Select "Create account" in the "Employers" or "Representative Payees" box. If you already have a Login.gov or ID.me account, select "Log in".

Please note that you do NOT need to create a new Login.gov or ID.me credential specifically for SSA purposes. You can use your existing Login.gov or ID.me credentials to log into SSA services.

We encourage you to sign in to transition your account now - it only takes a few minutes. If you already have Login.gov, or ID.me account, you do not have to create another one.

Employers

For employers and businesses to:

- Report wages
- View submission and report status
- Act on resubmission notices
- Verify Social Security numbers

[Login](#)

[Create account](#)

[Employer information](#)

[Customer support for wage reporting](#)

For questions: employerinfo@ssa.gov

Representative Payees

For organizational representative payees to file their Representative Payee Report electronically.

[Log in](#)

[Create account](#)

[Information about being a payee](#)



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](#)



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

Agree and continue



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



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](#)

2. Click on Reporting Wages to Social Security to access the software.

ocial Security Online
www.socialsecurity.gov

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

Manage Account
• [View / Edit Account Info](#)

Manage Services
• [View / Edit Services](#)
• [Request New Services](#)
• [View Pending Services](#)
• [Enter Activation Code\(s\)](#)

Manage Employer Information
• [Add/Update Employer Information](#)
• [Remove Employer Information](#)

Have a question? Call 1-800-772-6276 Monday through Friday, 7:00 a.m. to 5:30 p.m. Eastern Time to speak with Employer Customer Service personnel.
For TDD/TTY call 1-800-325-6778.

3. Click on AccuWage Online

Social Security Online
www.socialsecurity.gov

Business Services Online
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:

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

AccuWage Online
For Testing Tax Year 2024 EFW2/EFW2C Submissions

 **DISCLAIMER STATEMENT**
AccuWage Online identifies most of the common format errors in wage submissions. Using this application greatly reduces submission rejections. Please be aware that even if no errors are identified by AccuWage Online, your submission could be returned because of other errors.
Important: You still need to upload and submit your Formatted Wage File after testing it through AccuWage Online.


 **Information:**
We suggest you always zip your file before running it through AccuWage Online.

Submission Type
***Select Submission Type**
☒ W-2(Regulars)
☐ W-2c(Corrections)

Start Testing [Return to EWR Home](#)

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.

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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 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

Warning This tab is not for submitting Forms W-2c/W-3c created using any other tab.

Submit a Formatted Wage File

- Upload your wages in an EFW2/EFW2C formatted file and receive results within minutes.
- The required file format is described in the [Specifications for Filing Forms W-2 and W-2c \(EFW2/EFW2C\)](#).
- You will need the WFID from your original filing, which can be found on your Resubmission Notice

[Submit a Special Wage Payments File](#)
You can submit an electronic file that contains special wage payment data as defined in Internal Revenue Service Publication 957.

Submission Status

[View Submission Status](#)
Check report status, errors, and notice information for previously submitted wage reports (Forms W-2/W-3).

Employer Report Status

[View Employer Report Status](#)
Check wage report status or view errors for reports submitted for your company by a third party.


Resubmission Notice

Did you receive a Resubmission Notice? You may use the following links to resubmit your formatted wage file or request a one-time 15-day extension of the deadline:
[Resubmit your Formatted Wage File](#)

- Upload your wages in an EFW2/EFW2C formatted file.
- The required file format is described in the [Specifications for Filing Forms W-2 and W-2c \(EFW2/EFW2C\)](#).
- You will need the WFID from your original filing, which can be found on your Resubmission Notice.

[Request an Extension to File a Resubmission](#)

- You will need information from the Notice to request an extension.
- You cannot extend if (a) the file has previously been resubmitted or (b) today is more than 45 days from the date on the Resubmission Notice.

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

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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

Form 1099-NEC, 1099-MISC & Summary 1096 Forms are printed on plain paper in RCSNG, no forms to buy.

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 2024, 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 2024:** 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-xxxxxxx 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.

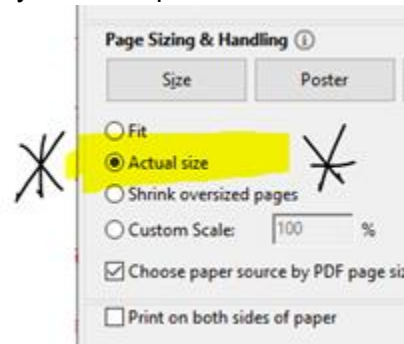
Vendor name and address must be filled for the 1099 Form. **If desired, you can review a specific vendor and look over the individual checks and totals for the year:**

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.
- ✓ 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 \$25. 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

Instructions for those who choose to file electronically directly with the IRS

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

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)
- Enrolled actuaries

E-file providers

- Modernized e-File**
 - Become an authorized e-file provider
 - Authorized IRS E-file Provider Locator Service
 - QuickAlerts
 - e-News subscriptions

What's new?

A TCC is now required to submit an online fill-in automatic extension of time request

You are now required to have a FIRE TCC to submit an online fill-in automatic extension of time request. You will need to submit an Information Returns Application for Transmitter Control Code (TCC) to obtain a TCC, refer to [Publication 5911](#) [PDF](#), IR App for TCC Tutorial. Once you have your TCC, you will need to create a FIRE Account to use this option.

When completing your application, you will not see an option for the Fill-in extension of time. You simply need to select the form type for which you will be requesting the extension.

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](#)

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

Employer Settings

Client

- Financial
 - Account Groups
 - Check Template
 - City Taxes
 - Deductions
 - Employer Settings**
 - FICA/MECA Setup
 - Financial Committee
 - FUTA/SUTA Setup
 - Local Taxes
 - Other Asset Setup
 - Payroll Tax
 - Repay Groups
 - Receipt Template Groups
 - Year To Date Codes
 - Units
- Inventory
- Toolbox
- Grievance
- Membership

Employer ID No: 12345678 **State Taxes:** ☐

State1: Iowa **State1 ID:** 987654321

State2: Illinois **State2 ID:** 012345678

State3: **State3 ID:**

State4: **State4 ID:**

State5: **State5 ID:**

State6: **State6 ID:**

State7: **State7 ID:**

☐ Federal Tax Tables ☐ Tax Tables - Rounded ☐ Flat Rate Tax

☒ State Tax Tables ☐ Tax Tables - Rounded ☐ Flat Rate Tax

LM File Number: 555-452

Building FEIN: 23456789

UI Tax Number:

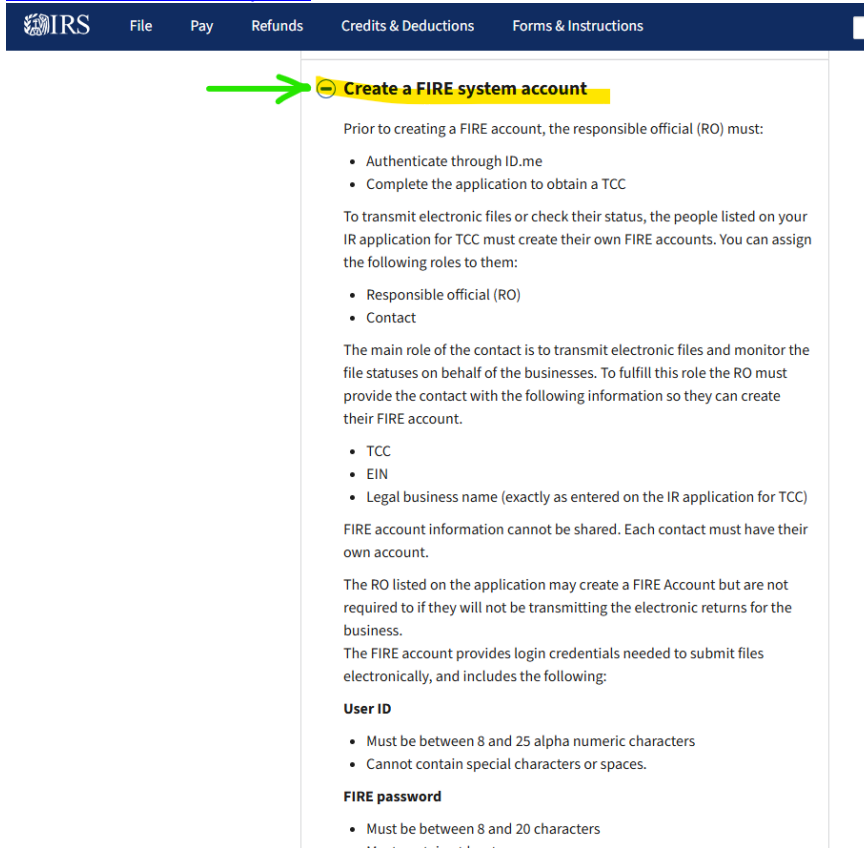
Transmitter Control Code (TCC): 97DB6 *

Political Subdivision Code (PSD): NNNNNN

✓ **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>



IRS File Pay Refunds Credits & Deductions Forms & Instructions

Create a FIRE system account

Prior to creating a FIRE account, the responsible official (RO) must:

- Authenticate through ID.me
- Complete the application to obtain a TCC

To transmit electronic files or check their status, the people listed on your IR application for TCC must create their own FIRE accounts. You can assign the following roles to them:

- Responsible official (RO)
- Contact

The main role of the contact is to transmit electronic files and monitor the file statuses on behalf of the businesses. To fulfill this role the RO must provide the contact with the following information so they can create their FIRE account.

- TCC
- EIN
- Legal business name (exactly as entered on the IR application for TCC)

FIRE account information cannot be shared. Each contact must have their own account.

The RO listed on the application may create a FIRE Account but are not required to if they will not be transmitting the electronic returns for the business.

The FIRE account provides login credentials needed to submit files electronically, and includes the following:

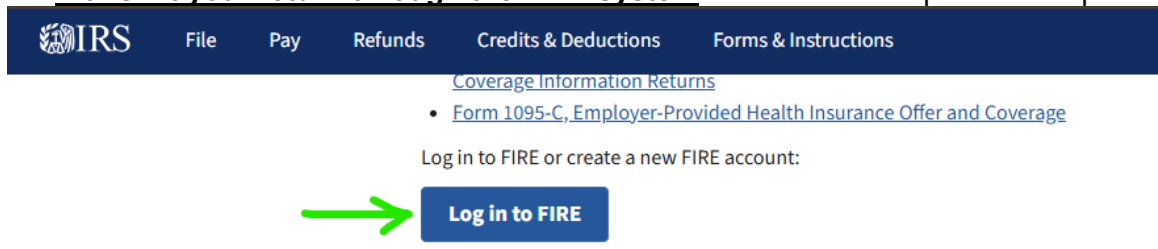
User ID

- Must be between 8 and 25 alpha numeric characters
- Cannot contain special characters or spaces.

FIRE password

- Must be between 8 and 20 characters

✓ **Transmit your return through the FIRE system** via same link as previous step



IRS File Pay Refunds Credits & Deductions Forms & Instructions

[Coverage Information Returns](#)

- [Form 1095-C, Employer-Provided Health Insurance Offer and Coverage](#)

Log in to FIRE or create a new FIRE account:

Log in to FIRE

Instructions for those able to mail in their 1099s to the IRS

✓ Print the 1096 Form

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.

2024 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 last year's LM for comparison:

LM2: Note the 2023 ending cash figure in line 22, column B

LM3: Note the 2023 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 2024 A-43. Compare & review.

From the top menu, select **Reports**, then the **Financial** Tab. Run the Cash & Fund Summary Report for December of 2024 (all funds).

- a) Verify that the "Total Cash Assets-Previous Month" for January 2024 matches the number found above on the 2023 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

From the top menu, choose **Reports** then the **LM Tab**. Run the **LM Worksheet** for 2024 and review. Watch out for any "Error" warnings 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 year

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 12/31/2024) – Update the “Officer” field on the employees’ 2024 & 2025 Personal Info tab.**

If the employee held no position during the year, then this field should be **blank**.

- o **New Officer** = Newly Elected during the year, still holds position as of 12/31.
- o **Continued Officer** = Continued from the previous year, still holds the position as of 12/31.
- o **Past 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.

The screenshot shows the RCS Financial Reports interface. The top navigation bar includes links for Dashboard, Members, Checks, Income, Balancing, Reports, Grievance, and Settings. The main section is titled "Financial Reports" and contains a sub-menu with options like Income & Expenses, Financial, Tax, Employee, W-2/W-3/1099, LM/990 Prep Wizard, LM, 990, and AUX. The "LM" option is selected. On the left, there's a "Year:" dropdown set to 2022 and a "Total Receipts:" field showing \$4,659,692.61. Below this are radio buttons for "Worksheet", "Schedules" (selected), and "Verification Reports", with a "Generate" button. The "Schedules" section lists various report types, with "All Schedules & Exports (872)" selected. A red warning box on the right, highlighted with a yellow circle, contains the following text:

Correct the following errors before exporting:

--- SCHEDULE 15---
Vendor: 307 City of Arlington
- Business Type Missing

--- SCHEDULE 17---
Vendor: 214 American Cancer Society Attn: MSABC of North Texas 8W2AC
- Incomplete Address

At the bottom, there is a "Disclaimer" box with the text: "DISCLAIMER - The information returned on these reports is only as accurate as the data entered via checks, receipts, etc throughout the year. RCS is not responsible for incorrect figures." and an "Accept" checkbox.

- 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 \$395.

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 \$245.

The 990 Forms for 2024 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 2025

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.

Settings

City Taxes Setup

2025

Description	Percentage	Taxable Limit	Withheld Limit	Enabled By Default?
-------------	------------	---------------	----------------	---------------------

+ add delete

2024/2025 FUTA: Employer's Annual Federal Unemployment Rate

Please remember to complete your IRS Form 940, Federal Unemployment (FUTA), for the year 2024.
This report **MUST** be filed with the IRS by January 31, 2025. Select Reports/Tax and report Form 940.

For 2025, because some states have outstanding federal unemployment loans again, those states have FUTA credit reductions for 2024. Employers in those states should also complete Schedule A when preparing the 940.

For most states, the 2024 effective FUTA rate remains .6%

2024 Schedule A states include **California and New York** where the effective rate will be 1.5%

No manual 2025 FUTA updating is necessary, these 2025 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 2025 FUTA rate can remain at .6% with a limit of \$7,000. The credit reduction states in 2025 will again be California and New York, where the effective rate will be 1.8%.

2025 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**

The screenshot shows the 'Settings' window with the 'Financial' folder expanded. The 'FUTA/SUTA Setup' option is highlighted in the left sidebar. The main window displays a table with the following data:

Tax Code	Limit	Rate
F	7000	0.6%
IN	9500	0.7%

A modal window titled 'FUTA/SUTA Setup' is open, showing the following fields:

- Tax Code: Indiana
- Tax Limit: 9500.00000
- Tax Rate: 0.700000 %

A green arrow points to the 'Tax Rate' field in the modal.

- 2) Update (or create) the **2025** record for your state.

Note the following published/currently known SUTA limits for 2025 (as of November 5, 2024):

RCS administrators will apply a one-time update for the 2025 limits.

Alabama	\$8,000	Idaho*	\$53,300	Missouri	\$9,500
Alaska*	\$49,700	Illinois*	\$13,590	Montana	\$43,000
Arizona*	\$8,000	Indiana	\$9,500	Nebraska	\$9,000;
Arkansas*	\$7,000	Iowa	\$39,500	Nebraska	\$24,000 ¹
California	\$7,000	Kansas	\$14,000	Nevada	\$40,600
Colorado	\$27,200	Kentucky*	\$11,400	New Hampshire	\$14,000
Connecticut*	\$25,000	Louisiana*	\$7,700	New Jersey	\$42,300
Delaware	\$12,500	Maine	\$12,000	New Mexico	\$31,700
District of Columbia	\$9,000	Maryland	\$8,500	New York	\$12,800
Florida	\$7,000	Massachusetts	\$15,000	North Carolina	\$32,600
Georgia	\$9,500	Michigan*	\$9,500	North Dakota	\$46,800
Hawaii*	\$61,800	Minnesota*	\$42,000	Ohio	\$9,000
		Mississippi	\$14,000		

Oklahoma	\$27,000	South Carolina	\$14,000		
Oregon	\$52,800	South Dakota	\$15,000	Virginia	\$8,000
Pennsylvania	\$10,000	Tennessee	\$7,000	Washington	\$68,500
		Texas	\$9,000	West Virginia	\$9,521
Rhode Island	\$31,800;	Utah	\$47,000	Wisconsin	\$14,000
	\$30,700 ²	Vermont	\$14,300	Wyoming	\$30,900

* 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/>