

reporting organization's dues checkoff to an attorney who had provided lobbying services to the reporting organization, this amount should be reported in Item 36 and as a disbursement in Schedule 16 (Political Activities and Lobbying) of the reporting organization's Form LM-2.

Do not report in Item 36 dues that the reporting organization collected on behalf of other organizations for transmittal to them. For example, if the reporting organization received dues from a member of an affiliate who worked in the reporting organization's jurisdiction, the dues collected on the affiliate's behalf must be reported in Item 46.

**37. PER CAPITA TAX** — Enter the total per capita tax received by your organization if your organization is an intermediate or parent body; otherwise, enter "0" in Item 37. Include the per capita tax portion of dues received directly by your organization from members of affiliates, per capita tax received from subordinates, either directly or through intermediaries, and the per capita tax portion of dues received through a checkoff arrangement whereby local dues are remitted directly to an intermediate or parent body by employers. Do not include dues collected on behalf of subordinate organizations for transmittal to them. For example, if a parent body received dues checkoff directly from an employer and returned the local's portion of the dues, the parent body must report the dues received on behalf of the local in Item 46 (On Behalf of Affiliates for Transmittal to Them).

**38. FEES, FINES, ASSESSMENTS, WORK PERMITS** — Enter the labor organization's receipts from fees, fines, assessments, and work permits. Receipts by the labor organization on behalf of affiliates for transmittal to them must be reported in Item 46 (On Behalf of Affiliates for Transmittal to Them).

**39. SALE OF SUPPLIES** — Enter the total amount received by the labor

organization from the sale of supplies such as union logo clothing, lapel pins, bumper stickers, etc.

**40. INTEREST** — Enter the total amount of interest received by the labor organization from savings accounts, bonds, mortgages, loans, and all other sources.

**41. DIVIDENDS** — Enter the total amount of dividends from stocks and other investments received by the labor organization. Do not include "dividends" from credit unions, savings and loan associations, etc., which must be reported in Item 40 (Interest).

**42. RENTS** — Enter the total amount of rents received by the labor organization.

**43. SALE OF INVESTMENTS AND FIXED ASSETS** — Enter the total reported on Line 15 of Schedule 3 (Sale of Investments and Fixed Assets).

**44. LOANS OBTAINED** — Enter the total reported on Line 13, Column (C) of Schedule 9 (Loans Payable).

**45. REPAYMENTS OF LOANS MADE** — Enter the total reported on Line 6, Column (D)(1) of Schedule 2 (Loans Receivable).

**46. ON BEHALF OF AFFILIATES FOR TRANSMITTAL TO THEM** — Enter the total amount of dues, fees, fines, assessments, and work permit fees received by the labor organization, through a checkoff arrangement or otherwise, on behalf of affiliates for transmittal to them. Do not include the amount withheld by the labor organization for per capita taxes or other purposes, such as loan repayments, which must be reported elsewhere in Statement B. When the receipts reported in Item 46 are transmitted, the disbursement must be reported in related Item 63 (To Affiliates of Funds Collected on Their Behalf).

**47. FROM MEMBERS FOR DISBURSEMENT ON THEIR BEHALF** —