



## **Detachment Officer Orientation**

Understanding the Duties of the Detachment Adjutant/Paymaster



## Detachment Paymaster

### **Detachment Paymaster**

- Maintains the detachment financial reports
- Manages all bank transactions
- Submits all new member and renewals to the department paymaster -Transmittals
- Completes the detachment annual IRS entry through a 990-N
- Completes the annual Texas Franchise report
- Complete Report of Officer Installation
- Prepares all Financial monthly reports for the annual audit
- Maintains a local Post Office Box and monitors its contents
- Prepares a financial Report monthly for the Commandant to distribute to the membership prior to the meeting.



### MISSION STATEMENT

Members of the Marine Corps League join together in camaraderie and fellowship for the purpose of preserving the traditions and promoting the interests of the United States Marine Corps, banding together those who are now serving in the United States Marine Corps and those who have been honorably discharged from that service that they may effectively promote the ideas of American freedom and democracy, voluntarily aiding and rendering assistance to all Marines, FMF Corpsmen, FMF Navy Chaplains and former Marines, FMF Corpsmen, FMF Navy Chaplains and to their widows and orphans; and to perpetuate the history of the United States Marine Corps and by fitting acts to observe the anniversary of historical occasions of particular interest to Marines.

- Anything in our Mission Statement about 990Ns, Transmittals, Report of Officer Installation?
- Then why the @#\$%^&\* do we do all of those reports?

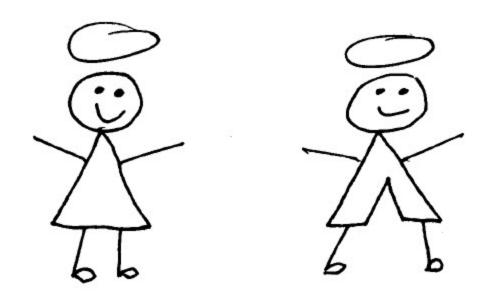












Your personal protection, fiduciary responsibility and Be above board in all dealings.





"promoting the interests of the United States Marine Corps"



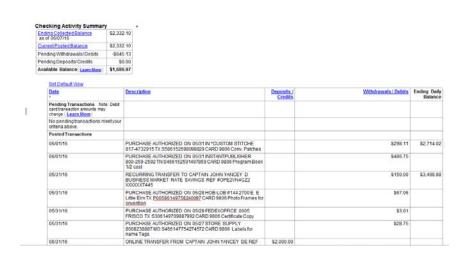
# **Financial Reports**

## **Monthly reports**

- The monthly reports are to be submitted to the detachment commandant in a digital format or a hard copy
- The report is completed each month a week prior to the detachment meeting.
- A copy of the report is to be maintained for every month

## **Copy of bank Statement**

 An easy way to track all finances is through the monthly bank statements.





# Financial Reports

#### **Checking Activity Summary**

Ending Collected Balance as of 06/07/16	\$2,332.10
Current Posted Balance	\$2,332.10
Pending Withdrawals/ Debits	-\$645.13
Pending Deposits/ Credits	\$0.00
Available Balance Learn More	\$1,686.97

#### Set Default View

<u>Date</u>	Description	Deposits / Credits	Withdrawals / Debits	Ending Daily Balance
Pending Transactions Note: Debit card transaction amounts may change   Learn More				
No pending transactions meet your criteria above.				
Posted Transactions				
06/01/16	PURCHASE AUTHORIZED ON 05/31 IN *CUSTOM STITCHE 817-4732915 TX S586152698098829 CARD 9806 Conv. Patches		\$298.11	\$2,714.02
06/01/16	PURCHASE AUTHORIZED ON 05/31 INSTANTPUBLISHER 800-259-2592 TN S466152501497859 CARD 9806 Program Book 1/2 cost		\$486.75	
05/31/16	RECURRING TRANSFER TO CAPTAIN JOHN YANCEY D BUSINESS MARKET RATE SAVINGS REF #OPE2VN4GZ2 XXXXXX7445		\$150.00	\$3,498.88
05/31/16	PURCHASE AUTHORIZED ON 05/28 HOB-LOB #144 2700 E. E Little EIm TX P00586149758240097 CARD 9806 Photo Frames for onvention		\$67.06	
05/31/16	PURCHASE AUTHORIZED ON 05/28 FEDEXOFFICE 0005 FRISCO TX S306149709887992 CARD 9806 Certificate Copy		\$3.01	
05/31/16	PURCHASE AUTHORIZED ON 05/27 STORE SUPPLY 8008238887 MO S466147754274572 CARD 9806 Labels for name Tags		\$28.75	
05/31/16	ONLINE TRANSFER FROM CAPTAIN JOHN YANCEY DE REF	\$2,000.00		



## **Bank Statements**

- Saving a digital copy of a bank statement is the easiest means of having a monthly financial report.
- Every year at the time of the officer installation an audit of the annual, monthly finances must be completed and signed off that the detachment finances are in order and all transactions are correct.



## **Bank Statement**

 Every bank statement has the check numbers that have been written and they should coincide with your check ledger.



# Detachment Adjutant

- The detachment adjutant is the person that maintains the detachment activity history.
- A monthly report must be completed a week before the detachment meeting with the detachment prior meeting Minutes
- The minutes of the meeting are kept as part of the Paymaster report and must be part of the annual audit.
- The format should follow the Detachment meeting guidelines



#### June 114, 2016 Detachment Minutes

#### Opening ceremony: Attention to Colors/Chaplains opening prayer

Special Note: The June meeting was a working meeting for the Department of Texas State convention. No official meeting was conducted on June 11, 2016

#### Roll call of officers:

Commandant-Present

Sr. Vice: Present

Jr. Vice: Present

Adjutant: Present

#### Attendees

15

Applications for membership

None

Minutes of Previous meeting

None

Correspondence

None

Report of Paymaster

None

Report of any members sick or in distress

Report of Officers

None

Report of Standing Committees

#### Report of Special Committees

Unfinished Business

None

**New Business** 

#### Good of the League

Announcements

#### Closing Ceremony:

Closing ceremony was conducted and meetingen ded at 16:00

Summary:

Commandant's minute

### **Detachment Minutes sample**



# 990-N Filing Date

- Form 990-N filing due date
- Form 990-N is due every year by the 15th day of the 5th month after the close of your tax year
- NOTE: You cannot file the e-Postcard until after your tax year ends.
- Example: If your tax year ended on December 31, the e-Postcard is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.
- NOTE: I am asking this be done in 60 days. It make my job a lot easier.



# 990-N Filing Date

### Information Needed to File e-Postcard

Completing the e-Postcard requires the eight items listed below:

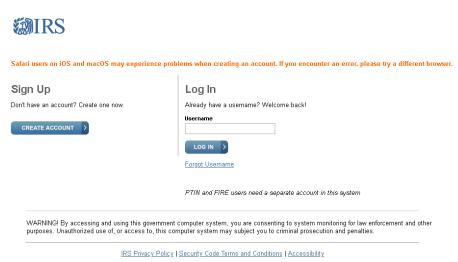
- 1 Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN).
- 2 Tax year
- 3 Legal name and mailing address
- 4 Any other names the organization uses
- 5 Name and address of a principal officer
- 6 Web site address if the organization has one
- 7 Confirmation that the organization's annual gross receipts are \$50,000 or less
- 8 If applicable, a statement that the organization has terminated or is terminating (going out of business)



## 990N

- The detachment 990-N
  is an annual report that
  has to be submitted to
  the IRS.
- The 990-N can be done electronically through the IRS web site:

https://sa.www4.irs.gov/eauth/pub/login.jsp?Data=VGFyZ2V0TG9BPUI%253D&TYPE=33554433&REALMOID=06-000ca231-ad53-16bc-8663-483c0adb40e7&GUID=&SMAUTHREASON=0&METHOD=GET&SMAGENTNAME=UOkC7yx4eMTO24FGxPfBRb5q3Mj3Xh3pyXfBEjYyHJ97nGCXu16wx5MzFHjfZmlG&TARGET=-SM-https%3a%2f%2fsa%2ewww4%2eirs%2egov%2fepostcard%2fsecure%2fhome%2f



Departmentoftexaspaymaster@gmail.com



# Franchise Tax Report

- If your incorporated in the state, you will be required to submit an annual Franchise tax report.
- https://comptroller.texa s.gov/taxes/franchise//

- Annual Franchise Tax Reports
- The annual franchise tax report is due May
   15. If May 15 falls on a weekend or holiday, the due date will be the next business day.



# Franchise Tax Report

- Penalties and Interest
- A \$50 penalty is assessed on each report filed after the due date.
- If tax is paid 1-30 days after the due date, a 5 percent penalty is assessed.
- If tax is paid over 30 days after the due date, a 10 percent penalty is assessed.



Forms

**Publications** 

**FAQs** 

Laws 3







### **Officer Installation Report**

Each year the Adjutant must prepare the Officer Installation report.

The Report must be available when the installation takes place

The Installing officer must sign the report and it is submitted to the department paymaster.

INSTALLING OFFICER WILL SEND ME THE ORIGINAL and TWO COPIES

### Marine Corps League

DETACHMENT #

DETACHMENT NAME

FROM:

Total *renewal* dues are \$

SUBMITTED BY

National dues and will appear on the Direct Billing Notices.



DEPARTMENT OF

TO: NATIONAL ADJUTANT PAYMASTER VIA: DEPARTMENT ADJUTANT DET FEDERAL EIN:					DEPT FEDERAL EIN: DEPT INCORPORATION FOR DEPT INSTALL OF			DATE
DET INCORPOR			DATE					
DATE OF ELEC	TIONS	DATE/PLACE	OF INSTALLATION	INS	TALLING OFFICER & TITLE	E SIGN	NATURE	OF INSTALLING OFFICER
				XETACHMENT	MEETING			
DAY/DATE OF M	EETING		TIME	PLACE				
STREET ADDRE	SS		CITY			STATE		ZIP
E MAIL OFFICIA	u con	TODONDENOT TO						
		RESPONDENCE TO:	MARK F			_		
"Note: The ADDRI which the Officer v to which all official	ESS info vill receiv I corresp	rmation called for in t e official corresponde	he following section d nce from National and ont, list that address to m.	oes not nece: Department I r all Officers.	sarily refer to the Officer's o	ersonal mai ent/Detachn	ling add nent has	ress, but rather the address a single address, i.e. PO BO
OFFICE		INCUMBENT	PHONE I	DDRESS	ADDRESS "See note a	bove		CITY, STATE ZIP +4
COMMANDANT			( )					
SENIOR VICE COMMANDANT			<u></u>					
JUNIOR VICE COMMANDANT			(_)					
JUDGE ADVOCATE			$\Box$					
JUNIOR PAST COMMANDANT			<u></u>					
ADJUTANT PAYMASTER			<u>.                                    </u>					
ADJUTANT			<u></u>					
PAYMASTER			()					
CHAPLAIN			(_)					
SERGEANT- AT ARMS			(_)					
WEB SERGEANT			(_)					
			(_)					
							_	

PLEASE READ CAREFULLY

This amount is the total of Detachment, Department and

SIGNATURE

DATE

Detach and retain bottom copy. Forward balance to Department Adjutant.

Department retain bottom copy and forward original to National HQ
and remaining copy to National Division Vice Commandant

32004 Marine Coros League. Inc. For Official Marine Coros League use only. All other use is prohibited.

TITLE



### **Membership Transmittal form**

The Renewal and new member report is a very simple report to fill out. A check to National and a check to State must be submitted with the

A PDF file of the membership dues Transmittal form is on the department web site.

3 Copies must be made of the transmittal.

3 to National, I keep a scanned copy

1 to keep and file

report.

This form is also used to make a change of address of a member

### SEND ME THE ORIGINAL PLUS TWO COPIES FOR NATIONAL



# **Annual PLM Report**

- The department annual PLM report is a report that will bring back funds from national on all the detachment life members.
- It is a roster of all the life members that has to be verified by the paymaster and the detachment commandant

7/10/2018		Marine Corps League Life Interest Check Edit List for Fiscal Year: 2018				Page 1378 of 1525		
						Life# 60276 Date: 7/1/16		
Member#	Name DIVISION	Life Numb	ber Lifecode	Life Join Date	eligible	taps		
DEPARTME	INT OF TEXAS							
Detachment	t: 1051 - HILL COUNTRY Departme	nt: TX						
226775	ANDRYSIAK SHERWOOD T	57540	PL	11/2013	True	8/22/17		
171077	GILL TRUMAN F	35027	PL	09/2002	True	8/22/17		
163745	KLUCKMAN DONNA M.	46594	PL	11/2006	True	8/22/17		
176860	LERP MICHAEL	39446	PL	03/2004	True	8/22/17		
163180	MALLETTE GERALD O	43496	PL	05/2005	True	8/22/17		
	Total Eligible	Life Members	for 1051 - H	ILL COUNTRY	5			
	Total Non-Eligible	Life Members	for 1051 - H	ILL COUNTRY	0			
	Total	Life Members	for 1051 - H	ILL COUNTRY	5			
	ify the Life Members	informa	tion in	this roster	r is true	and correc		
with co	rrections as noted.							
•								
Command	ant Name:							
Command	ant Signature:			Date:				
	t Name:							
Adjutan	t Signature:			Date:				



# All Forms are located on the web page

Web page location: http://texasmcl.org/forms-documents

### **DEPARTMENT DOCUMENTS**

- Installation Report
- Death Notice
- Application for Membership
- Transmittal Form

- L Charter Application
- Americanism

  Judging
  Criteria
- Americanism Cover Sheet
- Americanism Instructions

- Department Activity Award
- Department Activity Report
- Jr Vice
  Recruiting award
- ♣ Transfer Form

- National

  MCL
  Uniforms
- League
  Uniform for
  Dummies
- **⊥** Texas By-Laws
- Scholarship Application

- Future PLM Reports
- Marine of the Year
- Membership Renewal
- 4X6 Renewal Card

**J** Future

- Southern Div
  Marine of the Year
- **J** Future

**J** Future



### THE DEVIL'S IN THE DETAILS

- 1 Please do not highlight anything on the paperwork. Does not copy or scan well
- 2 Transmittal numbers are year-number such as 19-01, 19-02
- 3 Do not wait until due date. I have 49 Detachments
- 4 Rifle raffle rules?
- 5 W-9, you have a "1' for deductibility
- 6 I try to processes paperwork on Friday
- 7 Do not hold onto paperwork with SSN
- 8 Do not send me copies of DD-214 or ID



### THE DEVIL'S IN THE DETAILS

- 9 Life Membership Do not wait until renewal time. Do it before Juen 30
- 10 Fiscal Year/Calendar year What to know

Membership 9/1/18 to 8/30/19

Transmittals start new year 7/1

Report of Officer Installation – Detachment date

IRS 990 – Detachment date

- 11 EGA Trademark
- 12 PLEASE!! No staples
- 13 New Member Application Sign Oath



### THE DEVIL'S IN THE DETAILS

- 14 Life Membership May/June
- 15 New members seperate Transmittal
- 16 Start renewals in June/July



### **BYLAWS**

### SECTION 610 - INSTALLATION OF DETACHMENT OFFICERS:

(a) The Detachment must request from the Department Commandant an installing Officer. This procedure ensures that the department will provide appropriate support for the detachments and that proper documents are processed and submitted in a timely manner. All detachment officer installation requirements of National Marine Corps League ADMINISTRATIVE PROCEDURES, CHAPTER SIX, shall nevertheless be followed and complied with.

### SECTION 620 - INSTALLATION OF DETACHMENT OFFICERS

- (a) The Detachment Commandant elect shall select an Installing Officer of his/her choice. Such information shall be forwarded to the Department Commandant.
- (b) The Installing Officer must be the National Commandant, an elected National Officer, a Past National Commandant, the Department Commandant, an elected Department Officer, a Past Department Commandant, the Detachment Commandant or a Past Detachment Commandant.
- (c) It shall be the responsibility of the Installing Officer to sign, date and forward the Report of Officer Installation within the time frame specified in Article Five (5), of the National Bylaws.





## "We the Marines"

Semper FI