



ROLES AND RESPONSIBILITIES SERIES

STANDING OPERATING PROCEDURES FOR THE DETACHMENT REQUIRED REPORTS PROGRAM

DEPARTMENT of TEXAS
DETACHMENT LEADERSHIP PROFESSIONAL DEVELOPMENT PROGRAM

Date: Mar 25, 2024

From: SENIOR VICE COMMANDANT

To: DETACHMENT COMMANDANTS

Subj: STANDING OPERATING PROCEDURES FOR THE DEPARTMENT REQUIRED REPORTS PROGRAM 2024

Ref: 1. National Administrative Procedures
2. Department of Texas Administrative Procedures

1. **Purpose.** The purpose is to provide guidance to standardize the policies, procedures, and techniques in the administration of the Required Reports for the Department of Texas. This document is not meant to be a definitive guide but rather a resource to provide the fundamentals to (1) understand the purpose of each required report/requirement, (2) accurately record the required information, (3) the management of each report/requirement, (4) locate the references and resources, and (5) the due date and the recipient for each.

2. **Background.** Throughout the year, the Department of Texas and National Marine Corps League utilizes each of the reports/requirements to collect data. Each month, Detachments must manage personnel issues, new members, transfers, dual and life members, participation in community events, Toys for Tots, Boy Scout Eagle Citizen Presentations, and other activities that are reflective of the Core Values of the Marine Corps League. The eleven reports/requirements will henceforth be referred to as “report(s)”.

3. **Goal.** The goal of this document is to raise operational awareness, the importance of the collection of data, and the completion and submissions of those reports that are applicable to each individual Detachment in Texas.

4. **Questions.** Direct questions, additions, and or correction, to the Department Senior Vice Commandant at seniorvice@txmcl.org.



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SECTION 1

PURPOSE

The purpose of this Standard Operating Procedures (SOP) is to provide the fundamentals to (1) understand the purpose of each required report, (2) accurately record the required information, (3) the management of each report, (4) locate the references and resources, and (5) the due date and the recipient for each report.

In addition to the five fundamentals, this procedure will assist the Detachment Staff Officers with the understanding of:

1. The administration and execution of each report.
2. Access the National and Dept websites to discover numerous source documents and references to assist the Officers of the Detachment in the execution of their duties.
3. Utilize the weblinks in section 2 that are specific for each report.
4. Develop a yearly calendar to establish benchmarks and an overall plan.
5. Establish Desktop Procedures (Continuity Folders or Electronic Folders) for each Officer to develop and populate then pass on to their replacement to maintain continuity and productivity.

Education and Training are the keys to success. Training is continual at Detachment (Det) Level, continues at the District (Dist), and culminates at the Dept Conference.

The Dist Vice Commandants (Cmdts) and Dept Staff are available to provide training either in person or through a Zoom Conference. Regardless of your position and role on the leadership team. It takes time to learn the “Roles and Responsibilities” of the eleven Reports and by networking with other Det counterparts you can fully understand the process. Each Staff Officer should not work in a vacuum. There is a wealth of knowledge within the Dist Dets, the individual Dist Vice Cmdt, and the Dept Staff. If you require training, please contact the Dept Staff and they can provide assistance.

The Dept Required Reports Program is an important component in the recognition of the Det’s achievements and more importantly the collection of data by the members in the performance of their duties and involvement to include, personnel issues, new members, life memberships, participation in community events, Toys for Tots, Boy Scout Eagle Citizen Presentations, and other activities that are reflective of the Core Values of the Marine Corps League (MCL).

Above all, the collection of activities and participation that the Department of Texas reports and then combines with the other Departments data throughout the League, is used by the National Cmdt in his Annual Report to the Commandant of the Marine Corps and Congress. These reports and requirements are important.

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SECTION 2

DESKTOP PROCEDURES, SOURCE REFERENCES, AND FORMS

1. Desktop Procedures
 - a) Desk Top Procedures is a reference document produced by each Staff Officer or Committee Chair to maintain pertinent information related to the roles and responsibilities that are required in the performance of the office.
 - b) Also known as Continuity Folder or Electronic Folders will be referred to as Desktop Procedures.
 - c) Its purpose is to (1) assist the Staff Officer in the roles, responsibilities, and requirements of the office, and (2) upon relief by your replacement a source reference to assist your replacement in the execution of and the performance of the new office.
 - d) The Desk Top Procedures (DTP) does not replace your responsibilities to help in the transition and assist to train your replacement.
 - e) The outgoing Officer(s) must plan, coordinate, and be conducted as the final duty.
 - f) The transition period must be positive, a welcome, the passage and review of the DTP, discussions of the roles and responsibilities, and the understanding of their new duties.
 - g) When your official responsibilities end as the outgoing, there is an implied responsibility to serves the incoming as their mentor and continue providing assistance when needed.
2. Source References
 - a) National Marine Corps League Web link: : <https://www.mcleaguelibrary.org/>
 - b) The National Admin Procedures (2023).
 - i) Dept of Tx web site: Dept of Tx > Resources > Forms/Docs > Bylaws & Admin Procedures > National Admin Procedures.
 - ii) <https://txmcl.org/department-resources/forms-documents>
 - c) National Det Paymaster Course Power Point Presentation
 - i) Web link: https://www.mcleaguelibrary.org/wp-content/uploads/2023/07/MCL_DETACHMENT_PM_Course_2023.pdf
 - d) National Det Level System User
 - i) Weblink: https://www.mcleaguelibrary.org/wp-content/uploads/2021/05/101_Detachment-Database-Procedures.pdf
 - e) The Dept of Tx Admin Procedures.
 - i) Dept of Tx web site: Dept of Tx > Resources > Forms/Docs > Bylaws & Admin Procedures > 2023 Dept of Tx Admin Procedures – FINAL
 - ii) [2023 TXMCL Administrative Procedures \(2\).pdf](#)
 - f) Detachment Annual Report:
 - i) The weblink: <https://www.mcleaguelibrary.org/wp-content/uploads/2023/02/Detachment-Annual-Report.pdf>
 - g) Toys for Tots web link: <https://txmcl.org/files/16/Detachments/98/Toys-For-Tots-After-Action-Report---SOP.pdf>
 - h) Boy Scout Eagle Citizen Presentations weblinks:
 - i) Primary Method: <https://www.mcleaguelibrary.org/wp-content/uploads/2023/02/Detachment-Annual-Report.pdf>

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SECTION 2

DESKTOP PROCEDURES, SOURCE REFERENCES, AND FORMS

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- ii) Secondary method: <https://www.mcleaguelibrary.org/wp-content/uploads/2023/02/Detachment-Annual-Report.pdf>
- i) National Recruiting Award weblink: https://www.mcleaguelibrary.org/wp-content/uploads/2023/01/Recruitment-Form_FILLABLE-Rev-Jan-2023.pdf
- j) Department Recruiting Award weblink:
<https://txmcl.org/files/18/Awards/191/Department-Recruiter-of-the-Year-Award-Nomination-FILLABLE.pdf>
- k) Dept Monthly Activity Report Program
 - i) Standard Operating Procedures for completion and submission of the Monthly Detachment Activity Report.
 - ii) Web link: <https://txmcl.org/files/16/Detachments/210/Procedures-Roles-and-Responsibilities-Activity-Report--Jan-14-2023.pdf>
 - i) Monthly Activity Report Form weblink:
<https://txmcl.org/files/16/Detachments/103/Activity-Reports.pdf>
- g) Ritual of Installation (ROI):
 - i) ROI Procedures Power Point Presentation weblink:
https://www.mcleaguelibrary.org/wp-content/uploads/2021/05/ROI-Instruction-Presentation_2021.pdf
 - ii) ROI weblink: https://www.mcleaguelibrary.org/wp-content/uploads/2023/07/ROI_Det_Jul-2023v2.pdf
- h) IRS 990 FORM
 - i) Here are 2 Power Point Presentations to assist in understanding the IRS 990.
 - (1) To check for status weblink: <https://www.mcleaguelibrary.org/wp-content/uploads/2019/10/CHECKING-IRS-STATUS-1.pdf>
 - (2) To reinstate weblink: <https://www.mcleaguelibrary.org/wp-content/uploads/2022/07/IRS-How-to-Reinstate.pdf>
- i) PLM and Qtr Rosters
 - i) National Training Program for Paymasters weblink:
<https://www.mcleaguelibrary.org/wp-content/uploads/2023/08/Department-Paymaster-Training-2023.pdf>
- j) The Periodic Report of Nonporfit Corporation Form 802.
 - i) Weblink: <https://direct.sos.state.tx.us/help/help-corp-filing-802.html>

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SECTION 3

DETACHMENT ANNUAL REPORT

In Sections 3 through 11, contains various reports that provide valuable information on a variety of the Dept, Division (Div), and National level.

1. The Det Cmdt and Staff should review their Desktop Procedures (DTP) for the Detachment Annual Report. This familiarization will help the Staff members maintain notes necessary to assist in completing this report requirement.
2. Review the previous Report and the Dept Sr Vice Admin Instruct 24-009. Place each in the Officer's DTP for further reference and action Jan 1, 2025.
3. The duties of the Det Senior (Sr) Vice Cmdt
 - a) Assist in the management of the Staff in the collection of data for the Detachment Annual Report.
 - b) Assist in drafting the Detachment Annual Report for review.
4. Detachment Annual Report
 - a) The foundation for the Dept Cmdt's Annual Rpt to the Div National Vice Cmdt and National Cmdt.
 - b) Timeline for collecting Data: Jan 1 to Dec 31 (note: This is a Calendar annual report.)
 - c) Submission of the Report: Due to the Dept Cmdt Feb 10
 - d) The Detachment Annual Report Form: Is a writeable form. See section 2.3.a.i above.
 - e) The Det Monthly Activity Report should be the primary source document for the Det Cmdt (Staff) as they collect and compile data for the Detachment Annual Report.
 - f) Using the primary and other sources to gather information, Det Staff can compile and then complete the report during January. If you need to use a second page, then attach.
 - g) Here are some helpful hints when drafting the report:
 - i) For the Community Service SECTION, it require hours versus the number of events that are used in the Dept of Tx Monthly Activity Report. A simple way to convert each event into hours is to determine a conservative amount of time, as a suggestion. Use logic and err on the estimate.
 - ii) For example, a parade could be four hrs, Funeral Honors could be two hrs. Special Presentation could be two hrs, Birthday Ball Ceremony could be one hr, a Birthday Ball could be four hrs (ceremony, dinner, and dancing). Use common sense.
 - iii) Boy Scout Eagle Citizen Presentation: Record the number of Presentation(s) in the space provided at the bottom called "Other Noted Interests."
 - h) Once the staff has completed the Detachment Annual Report draft, it is given to the Det Cmdt for review and any other additions.
 - i) Det Cmdt reviews, approves, signs, scans the report, and prepares for submissions.
 - i) Please use the following naming convention when saving the report and the subject title line of the email:
 - (1) Annual Det Rpt Det# Name Year
 - (2) For example: Annual Det Rpt 1069 Longhorn 2023
 - j) Once completed email to the Dept Cmdt and the Sr Vice NLT Feb 10.
 - (1) The email address for the Dept Cmdt is: Commandant@txmcl.org
The email address for the Dept Sr Vice Cmdt is: seniorvice@txmcl.org

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SECTION 4

TOYS FOR TOTS

1. Toys for Tots
 - a) The Det Cmdt, Staff, and Det Committee Chair should review their DTP for the prior year's Toys for Tots After Action Report (TFT AAR). This familiarization will help the Staff and committee members maintain notes necessary to assist in completing the report requirements.
 - b) If you do not have DTP, see SECTION 2.1 (above) for details.
 - c) The TFT AAR is a seasonal report and due Feb 15 or July 15 to qualify for a TFT Streamer from National for the Detachment Colors.
 - d) If a Det participates in the Annual TFT Program, it should complete the TFT AAR.
 - e) Most Det begin their participation late summer for the TFT Campaign.
 - f) When saving, as a recommendation, use the following naming convention: TFT Det Name Number Year. For example: TFT 1465 Randolph 2024 or TFT 540 Rangel 2024 .
 - g) Once completed, NLT Jan 1, follow the mailing instructions at the bottom of page 1 of the report and emails to the National Toys for Tots Liaison Russ Muller at rmiller@mcleague.org and "cc" the Dept Sr Vice at Seniorvice@txmcl.org

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SECTION 5

BOYS SCOUTS EAGLE CITIZEN PRESENTATION

1. Boy Scout Eagle Citizen Presentations
 - a) The Det Cmdt and Staff should review their DTP for the Boys Scout Eagle Citizen Presentation Report. This familiarization will help the Staff members to ensure that the number of presentations are reported in the Detachment Annual Report.
 - i) Note: It is the responsibility of the Det Cmdt to compile the number of presentations and report the number of BSA presentation on the Det Annual Report.
 - b) The duties of the Det Sr Vice
 - i) Assist in the management of the Staff in the collection of data for the Detachment Annual Report.
 - ii) Ensure that any presentation that took place be reported on the Det Monthly Act Rpt.
 - iii) Assist in drafting the Detachment Annual Report for review.
 - c) The method of reporting the Detachment's Boys Scout Eagle Citizen Presentation is through the Detachment Annual Report to National.
 - i) To record the presentations on the Detachment Annual Report, use the space at the bottom of the report in the section called "Other Noted Interests."
 - ii) List the number of presentations.
For example: BSA Eagle Presentations 5
 - d) In addition to the Detachment Annual Report, record your presentations in your Dept of Tx Monthly Activity Reports.
 - i) On Page 1 of the Activity Report each individual Presentation is listed as a line item and points are awarded.
 - ii) On Page three of the Activity Report there is a question asking for the number of Presentations you were part of. Each month, if the Det makes a presentation fill in the box with the number.
 - iii) The data is used on the Dept Cmdt's Mid-Year and Annual Dept Report.
 - e) Because the BSA Committee does not review the Dept Cmdt's Mid-Year and Annual Dept Report, it is the responsibility of the Det Cmdt to compile the number of presentations and report the Number of BSA presentation on the Det Annual Report.

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SECTION 6

RECRUITING AWARDS PROGRAMS

1. The Det Junior (Jr) Vice and the Det Adj/PM duties should review their DTP for the National and Dept Recruiting Award Nominations. This familiarization will help the Det Jr Vice, and the Det Adj/PM prepare for this Award.
2. The recruited new member must be on an active Tr that has been submitted to the Dept Adj/PM for action.
3. National Recruiting Award
 - i) Due no later than July 15. Late submissions will be disqualified.
 - ii) The period cycle is 1 July to 30 June.
 - (1) The National recruiting cycle is different than the Tx recruiting cycle.
 - iii) Use the Monthly Activity report, the Monthly General Meeting minutes, Transmittals, and utilize the Det Paymaster to identify and confirm new members.
 - iv) A recruiter must have a minimum of five confirmed new members to qualify.
 - v) The Det Jr Vice completes the National Recruiter Form (one per Recruiter) and emails directly to the "Recruiting@MCLeague.org Attn: "National Junior Vice Commandant" or mailed USPS to National Junior Vice Commandant, 3619 Jefferson Davis Highway, Suite 115, Stafford, VA 22554.
4. Department Recruiting Award
 - i) Due no later than May 15 to the Dept Jr Vice. Late submissions will be disqualified.
 - ii) Period recruiting cycle is May 1 through April 30 prior to the upcoming Dept Convention.
 - iii) The New Member must provide a completed application to the Detachment Paymaster.
 - iv) The Detachment Paymaster must ensure that the applicant has met the requirements and has the appropriate discharge status.
 - v) The application must be attached to a Transmittal for processing.
 - vi) Once submitted and received by the Dept PM, at this point, the recruited member can be counted.
 - vii) The Det Jr Vice is responsible for the verification of each new member by working with the Paymaster to ensure there is a completed and approved Transmittal submitted to the Dept PM for action.
 - viii) The Det Jr Vice complete each Dept Recruiter of the Year Form (one per Recruiter) and emails to the Det Jr Vice is juniervice@txmcl.org and "CC" to the Dept Paymaster.
 - ix) The Dept Recruiter of the Year Award will be presented at the Dept Convention.

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SECTION 7

DEPT OF TX MONTHLY ACTIVITY REPORT PROGRAM

1. The Det Senior (Sr) Vice should review their DTP for the Dept of Tx Monthly Activity Report Program and become familiar with the preparation and requirements of the Det Monthly Activity Report.
2. Dept of Tx Monthly Activity Report Program
 - a) This program is unique to the Dept of Tx. It is designed to capture information through the participation of the membership and Detachments through a variety of activities and events.
 - b) Information collected serves as the foundation of the Dept of Tx Cmdt's Annual Report to Southern Division and National.
 - c) The timeline is May 1 to Apr 30 prior to the Dept Convention.
 - d) There are twelve monthly reports that are due by the 10th of each month.
 - e) Source Documents:
 - i) See section 2.3.f for the source documents,
 - ii) The "Standard Operating Procedures for completion and submission of the Monthly Detachment Activity Report" is the training resource for the Det Staff (primary the Det Sr Vice) to complete the Monthly Activity Report form. This section only provides a brief description of how to complete the form. There are a lot of examples and suggestions.
 - iii) The Monthly Activity Report is the form used to annotate the collected information from the members.
 - f) Detachment Responsibility:
 - i) The Det Sr Vice is responsible for the collection and recording the activities and events that the members participated in during the month.
 - ii) The Det Sr Vice develops a system so the members can report their participation.
 - iii) Download the form and begin populating the pages.
 - iv) Take your time and be patient until you understand the key strokes input requirements.
 - v) Page 1
 - (1) Date: The date must be typed as follows: numeric month #/day date/2024 (no spaces). Example 03/15/2024.
 - (2) Det name for example: Heart of Texas
 - (3) Det # for example 975.
 - (4) Activity: Describe the activity, what it is, and any particulars.
(Note: the resource guide provides examples).
 - (5) Level: It is a pull down and select the appropriate number. If Det select "1", Dept select "2", etc. The guide is at the bottom of the page.
 - (6) Number of Members present most of the time it will be # of members. In the rarest of cases, it could be used as a value. (Note: The resource guide provides examples).
 - (7) Score: This field will add the level and number of member columns automatically.

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SECTION 7

DEPT OF TX MONTHLY ACTIVITY REPORT PROGRAM

(CONTINUE)

(8) Before leaving this page, check to ensure that the score column has summed the line sub score and total all the sub totals at the bottom.

vi) Page 2

(1) Name

(a) Type in full name.

(2) Donation:

(a) If your Det donates money fill in this Section.

(b) Fill in the complete name of the charity.

(c) Date: The date must be typed as follows: numeric month #/day date/2024 (no spaces). Example 03/15/2024.

(d) Amount: Provide only the amount. If you type in the dollar sign, it will produce an error and not accept the input. For example, just type in 500 and it will appear as \$500).

(e) Score: Just as page 1, it will automatically calculate the total. For example, if you donate \$750, the correct subtotal will be 70 as it rounds down.

(3) New Member:

(a) New Member: Type in the full name.

(b) Date: Same as before.

(c) Recruited by: Type in full name.

(d) Score: Just as above, it will automatically calculate the total. For example, 4 recruited will result with a sub score of 40.

(e) Always check that the sub scores and total scores are correct.

vii) Detachment Activity Report

(1) Page 3

(a) Name: Type in the Det name.

(b) Boys Scout Eagle Citizen Presentation

(i) Fill in the number for the month.

(c) Note: It is not the Department's responsibility to account for this number. The Boy Scout Committee looks at the Detachment Annual Report. It is the Det Cmdt's responsibility for this information.

(d) The Department takes the sum from the Activity Reports and provides a cumulative total, submitted by, date, and phone number.

(e) Total: This column will auto populate from page 1 and 2. Always check that the sub scores and total scores are correct Dept's Cmdt's Report.

(f) Note: The Boys Scout Eagle Citizen Presentation does not populate on page 3 because the presentation should have a line item stating the BSA Presentation date, location, and how many on page 1 for the given month.

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SECTION 7

DEPT OF TX MONTHLY ACTIVITY REPORT PROGRAM

(CONTINUE)

- (2) More line items than one report for the month:
 - (a) If you have completed the initial report and have more line items, begin a second report for that month.
 - (b) When you start a second sub report, in the Detachment Name box include 2 of 2. If you have a third sub report, use 3 of 3. This way it is easy to track. For example: Act Rpt 1452 Ellis County 1 of 3, then Act Rpt 1452 Ellis County 2 of 3, and then Act Rpt 1452 Ellis County 3 of 3.
- viii) When saving the report, use the same naming convention as described above.
- ix) Once each sub report is correct and ready to submit, save in accordance with the naming convention, attached and send to the Dept Sr Vice at seniorvice@txmcl.org.
- g) Dept Responsibilities:
 - i) The Dept Sr Vice will review each entry, record the data in one of numerous categories on the master spreadsheet.
 - ii) Total the points on the twelve reports received by May 10 prior to the Dept Convention.
 - iii) Determine the top winner per the three categories to be announced at the Dept convention.

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SECTION 8

RITUAL OF INSTALLATION

1. The Det Cmdt and Staff should review their DTP for the Ritual of Installation.
 - a) Refer to the National Admin Procedures and Dept of Tx Admin Procedures for additional information.
2. Ritual of Installation (ROI)
 - a) Before the Installation Date
 - (1) Incoming Det Cmdt shall contact the Dept Cmdt to install or request a suitable Officer and insured that the name is forwarded to the Dept Cmdt.
 - (2) Examples of possible individuals to install include the Dist Vice, the Dept Officers (Cmdt, Sr Vice, Jr Vice, or JA), or a Past Dist Vice or Dept Officers, or the Det Past Jr Cmdt shall be considered and this is not a comprehensive list.
 - (3) The Incoming Det Cmdt has the choice if there is to be the “passing of the Detachment Colors Ceremony” from the outgoing Det Cmdt to the Incoming Det Cmdt. Recommend a rehearsal be done.
 - b) Det Adj/PM:
 - i) Use the 2023 version and delete any older versions and it must be typed.
 - ii) See the above weblink, section 2.3.g.
 - iii) Have the ROI completed prior to the Installation date and not the day of.
 - iv) There are three parts:
 - (1) Part one is the header section and contains the Det information.
 - (2) Part 2 is the listing and POC information of the incoming elected officers and appointed officers.
 - (a) The 2023 form has a second embedded column that must be clicked. If the Officer was “Elected” click on the letter “E” and if “Appointed” click on “A”.
 - (b) Use the latest Qtr Roster and check to ensure that all Officer Elect Members are in good status.
 - (c) Type the Member #, Profile ID, complete name, email address, and phone #.
 - (3) Part 3 is the Meeting place info, Det Renewal Dues, and who filled out the ROI Form.
 - v) Review the ROI and ensure that everything is correct.
3. Day of installation:
 - i) Sgt-At-Arms ensures the room is prepared for the Installation to include the Bible, Charter, Colors, and gavel.
 - ii) Ensure that a copy of the most recent Qtr Roster is available if required for the Installing Officer to verify if the Elected Officers are in fact “Members in Good Standing.”
 - iii) Upon completion, the Installing officer will sign.
4. Provide a hard copy to the Installing Officer, and email for action:
 - a) Dept Adj/PM: Adjutantpaymaster@txmcl.org
 - b) Dept Cmdt, commandant@txmcl.org
 - c) Dept Sr Vice: seniorvice@txmcl.org
 - d) Dept Compliance Officer: compliance@txmcl.org
5. Notify the Sec of State updated requirements.

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SECTION 9

IRS 990 FORM

1. The Det Cmdt and Det Adj/PM should review their DTP for the review, completion, and submission of the IRS Form 990.
2. There are two Power Point Presentations to help with status and reinstatement. They are found in section 2.3.h.i.
3. The IRS 990 form must be renewed each year as failure to do so will result in the loss of the Det 501 (c) 4 status.
4. The easiest method is to file online.
5. The 990-N is due every year by the 15th on the 5th month after the close of your Det tax year.
6. Determine your filing start date.
 - a) Review your documentation to determine the due date. Most Dets will have an end date of June 30. A few will not.
 - b) Your prior 990-N(e-Postcard) "Previous Accepted Year Report" will list the end date.
7. Before beginning, conduct an audit and look for the following important document:
 - a) MCL Charter Granting Letter
 - b) IRS Assignment Letter for an EIN.
 - c) Texas Comptroller of Public Accounts Assignment of Texas taxpayer number
 - i) This is different than the IRS EIN number.
 - d) Texas Exempt Letter
 - e) Previous Accepted Year Report
 - f) By doing the audit you are confirming you have these important documents.
8. Using the source resource in section 2.3.h.i., it will ensure you do not have any missing years of filing since the Det was Chartered.
9. Website for filing the 990 E Postcard:
 - a) <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>
10. To qualify for the use of the 990 E Postcard, the Det total gross receipts for the filing year must be less than \$50,000. Most will not exceed this threshold.
11. The Det cannot file the 990 E Postcard before the Det tax year ends.
12. Filling the 990 Form, the tax year is the previous year. For example, if your filing date is July 2024, you are filing for the 2023 tax year.
 - a) When you file the renewal 990 form online, the IRS will send a notice that the status is "Pending".
 - b) Save a copy, suggest "print to PDF" for your IRS 990 Folder.
 - c) Send one copy to the Compliance Officer for his records.
 - d) Check weekly.
 - e) It takes between two to four weeks to be processed.
 - f) When you receive the notice, look for the statement "Filing Status: Accepted".
 - g) When accepted, email a copy to the Dept Adj/PM and Compliance Officer for action.
13. If need assistance, please contact:
 - a) The Dept Paymaster at adjutantpaymter@txmcl.org
 - b) The Compliance Officer at compliance@txmcl.org

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SECTION 10

PAID LIFE MEMBER AUDIT FORM

1. The Det Cmdt and Det Adj/PM should review their DTP for the review, completion, and submission of the Paid Life Member (PLM) Audit Form.
2. The purpose of the PLM audit is to annotate the necessary corrections to the Det's list.
 - a) If an individual member is no longer in the detachment, an explanation with supporting documentation (i.e., Transfers, Transmittals, Notice of Death, Obituary, etc.) must be submitted with the audited PLM Report to assist in correcting the records in the National Office.
 - b) The corrected audited listing will be certified "to be correct" when signed by the Det Cmdt and Det Adj/PM (or paymaster).
 - c) The Det Cmdt and Adj/PM, having signed the audit listing, will follow the instructions, and send (mailed or emailed) the listing together with all referenced documents including any notice of death forms to the Dept Adj/PM by the deadline noted in the instructions.
3. Training Power Point Presentation to provide extra assistance is in section 2.2.d.
4. Det Cmdt responsibilities:
 - a) Ensure that the Audit has been conducted.
 - b) All supporting documentation has been attached and the completed audit has been submitted to the Dept Adj/PM for action.
5. Det Adj/PM responsibilities:
 - a) That each Life Member has been contacted and verified that they are still a member and that the contact info is still current by making a Buddy Check contact.
 - b) If any Life Member is determined to be no longer in the Det for whatever reason, it must be documented, and the supporting documentation is attached to the PLM Roster. Suggest a Cover page be used to consolidate those members no longer in the Det and supporting documentation.
 - c) That each line is annotated and initialed with remarks if applicable by the Adj/PM as reviewed.
 - d) That the Det Adj/PM signs the Audit and then have the Det Cmdt sign as well.
6. Dept Adj/PM will send out PLM to the Dets by NLT July 31 for action.
7. The Det Adj/PM will submit the audited, signed, with supporting documentation to the Dept Adj/PM Sept 30 for action.
8. The Dept Adj/PM will submit the PLM with attachments NLT Oct 31 to National for action.

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SECTION 11

QUARTER ROSTER AUDIT FORM

1. The Det Cmdt and Det Adj/PM should review their DTP for the review, completion, and submission of the Quarter Roster (Qtr Roster) Audit Form.
2. The purpose of the Qtr Roster are the inputs (or transmittals) that the Det Paymaster submits throughout the year for processing and the result is the updating of the National data base.
3. The Qtr Roster is a snapshot of the Det's portion of the database that is sent to every Det.
4. It is a valuable tool that provides a wealth of information but needs review and maintenance.
 - a) It serves as the "Alpha Roster" and is the foundation for the self-generated Det Recall Roster that will be manually updated with phone numbers, email addresses, birthdays, and any other information that is Det preferred and self-generated.
 - b) It shows the results of past transmittal(s).
 - c) Any open and current transmittal(s) changes will not be reflected in the Qtr Roster. The Tr number should be written next to the name on the Qtr Roster for info and must also be reviewed and managed.
 - d) It provides the Primary Staff (Det Cmdt, Sr Vice, Jr Vice, Judge Advocate, Adj, and the PM) as to who is a "members in good standing" and who are "members not in good standing".
 - e) It provides a summary on the last page as to the Det Delegate count and the important Compliance information.
5. The content of the Qtr Roster:
 - a) Technically there are no page numbers, just pages.
 - b) First page (1):
 - i) Above the black line.
 - (1) Any name(s) above the black line are "members not in good standing".
 - (2) The goal is to always research why they are above the black line.
 - (3) It could be because the transmittal (1) has been filled out but has not been submitted by the Det, (2) has not been submitted by Dept to National, and (3) it is being processed at National.
 - (4) Stay on top of any open Transmittal(s) and work with the Dept PM.
 - ii) Below the black line.
 - (1) These are "members in good Standing".
 - (2) No action is required but always monitor.
 - c) Second page (2). Again, these are "members in good standing".
 - d) Last page:
 - i) The Data Summary page.
 - (1) Contains two boxes.
 - (2) The first box contains the Delegate information.
 - (a) The most important item is the voting (delegate) strength total.
 - (i) These are Regular Members only and are located below the black line.
 - (b) The second important item is the unpaid column.
 - (i) The unpaid number will equal the number of names that are on first page who are above the black line as they are "members not in good standing."
 - (3) The second box is the Compliance information.
 - (a) Dues Information is self-explanatory.

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SECTION 11
QUARTER ROSTER AUDIT FORM
(CONTINUE)

- (b) Detachment Information:
 - (i) Provides the Det last election and ROI information.
 - (ii) Also provides the EIN information, Incorporation, Charter, and location.
- (c) Detachment Contact Information is self-explanatory.
- (d) Detachment Meeting Information:
 - (i) Critical as the Dist and Dept Staff need to know where the meeting is located, date, and time.

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SECTION 12

PERIODIC REPORT OF A NONPROFIT CORPORATION

1. The Det Cmdt and Det Adj/PM should review their DTP for the review, completion, and submission of their Periodic Report of a Nonprofit Report.
2. The Det Cmdt and Det Adj/PM should review their Periodic Report of a Nonprofit Corporation for the review, completion, and submission of this annual Report.
3. The purpose of the Periodic Report of Nonporfit Corporation (or Form 802) is required by section 22.357 of the Texas Business Organizations Code (BOC) to file a periodic report that lists the names and addresses of all directors and officers of the corporation.
4. The Office of the Secretary of State may require a domestic nonprofit corporation to file a report not more than once every four years.
5. The failure to file the report when due will result, after notice, in the involuntary termination of the domestic corporation or the revocation of the registration of the foreign corporation is a periodic report that lists the names and addresses of all the directors and officers of the Corporation.
6. The Form 802 is a State of Texas form.
7. The following weblink will assist you in the completion and submission of the Periodic Report of Nonporfit Corporation Form 802.
8. Weblink: <https://direct.sos.state.tx.us/help/help-corp-filing-802.html>
9. Fee:
 - a) The filing fee for a periodic report filed within thirty days of the first notice is \$5.
 - b) Other fees, see section 2.3.j.i for details.

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SECTION 13

COMPLIANCE INFORMATION

1. The Det Cmdt and Det Staff should review their annual DTP for the Det Compliance requirements.
2. Compliance information.
 - a) Beginning in 2019 and continuing each year, the Dept Leadership has been working hard to not just reduce the number of Compliance issues but to get the error rate to zero.
 - b) The Dept has made improvements, but we still have a small number of Det who are still out of compliance.
 - c) In 2022, the Dept appointed a Compliance Officer. Any questions and or assistance please contact via email compliance@txmcl.org.
 - d) Det Cmdt
 - i) Review the Det Qtr Roster last page and conduct an audit.
 - ii) Provide the findings and or questions to the Det Adj/PM.
 - e) Det Adj/PM
 - i) Review the Det Qtr Roster last page and conduct an audit.
 - ii) Compare the Det Cmdt's audit with yours, conduct the research, and generate a cover letter stating what items are incorrect and provide the change with any supporting documentation.
 - iii) Send the cover letter to the Dept Adj/PM and Compliance Officer for action and monitor the status.
 - f) When the next Qtr Roster is generated:
 - i) Conduct another audit and follow the procedures listed in para 11 above for action.
 - ii) Provide and changes to the Dept Adj/PM for action.
 - iii) Many of the errors can be rectified by simply following the procedures listed in the above-mentioned reports.
 - iv) Here are the items that make up the Compliance list. If one or more are in error or blank, do the research, draft a cover letter, provide supporting documents and send to the Dept Adj/PM and Compliance for action.
 - (1) ROI Submission.
 - (a) Election Date
 - (b) Installation Date
 - (2) Incorporation Date
 - (3) Incorporation number
 - (4) EIN Number
 - (5) EIN Confirmation and date
 - (6) L/M Interest Audit Date
 - (7) Charter Date
 - (8) Charter Location
 - (9) Det Contact information.
 - (10) Det Meeting and location Information:
 - (a) Meeting Day
 - (b) Meeting Time
 - (c) Meeting Place
 - (d) Meeting Address Information

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SECTION 14

RECOMMENDED CHANGES TO THIS PUBLICATION

This document is only as good as the research and interpretations of discovered source materials and information. Plus, any interviews with Dept/Det Officers and members, and lessons learned for the development of this content.

If a change to this publication is warranted, due to clarification, addition, and or deletion follow the below procedures to submit the change(s):

1. Identify the section, page, paragraph, and subparagraph the change pertains to.
2. Using a word document, copy and paste the area of concern to a document.
3. Provide an explanation to justify the change to this publication:
 - a) Provide the background reason for the change.
 - b) Provide justification and reference(s) for the change.
 - c) Submission of the proposed exact wording to replace the current language.
4. The Dept Sr Vice will contact you to discuss the issue for consideration.



Tony Poletti
Senior Vice Commandant
Department of Texas
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SECTION 15

ACRONYMS

The use of acronyms is not new or unique to any one organization. We see and use them in our personal business as well. Many of the words in acronym form used in this and future documents have been utilized, understood, and are already used in the lexicon of MCL and Dept language. The purpose is to simplify commonly used words such as MCL, Sr Vice, Dept, etc. throughout this document.

The following are the only words that an acronym was used.

Adj	Adjutant
Admin	Administrative
AAR	After Action Report
Cmdt	Commandant
Dept	Department
Det	Detachment
Dist	District
Hrs	Hours
Jr Vice	Junior Vice
MCL	Marine Corps League
Nat	National
NLT	Not Later Than
NVC	National Vice Commandant
Paymaster	PM
PLM	Paid Lif Member
QTR	Quarter
ROI	Ritual of Understanding
RPT	Report
SOP	Standing Operating Procedures
Sr Vice	Senior Vice
TFT	Toys for Tots

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