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.

Departmentoftexaspaymaster@gmail.com
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.

Checking Activity Summary

<table>
<thead>
<tr>
<th>Description</th>
<th>Deposits/ Credits</th>
<th>Withdrawals/ Charges</th>
<th>Ending Daily Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/07/15 Purchase authorized on 9/07 for travel expenses</td>
<td>$2,020.10</td>
<td></td>
<td>$2,020.10</td>
</tr>
<tr>
<td>9/07/15 Purchase authorized on 9/07 for travel expenses</td>
<td></td>
<td>$2,120.15</td>
<td></td>
</tr>
<tr>
<td>9/07/15 Purchase authorized on 9/07 for travel expenses</td>
<td></td>
<td>$9,000.00</td>
<td></td>
</tr>
<tr>
<td>9/07/15 Purchase authorized on 9/07 for travel expenses</td>
<td></td>
<td>$2,000.00</td>
<td></td>
</tr>
<tr>
<td>9/07/15 Online transfer from captain John Smith, DE, RET</td>
<td>$20,000.00</td>
<td></td>
<td>$20,000.00</td>
</tr>
</tbody>
</table>

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## 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                       | $1,686.97 |

### Pending Transactions

Note: Debt card transaction amounts may change. [Learn More]

No pending transactions meet your criteria above.

### Posted Transactions

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Deposits / Credits</th>
<th>Withdrawals / Debits</th>
<th>Ending Daily Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>05/01/16</td>
<td>PURCHASE AUTHORIZED ON 05/31 IN *CUSTOM STITCHES 817-4732016 TX $58615260939829 CARD 9805 Conv. Patches</td>
<td></td>
<td></td>
<td>$2,714.02</td>
</tr>
<tr>
<td>05/01/16</td>
<td>PURCHASE AUTHORIZED ON 05/31 IN *INSTANT PUBLISHER 800-259-2592 TN S4555152501497859 CARD 9806 Program Book 1/2 cost</td>
<td></td>
<td></td>
<td>$485.75</td>
</tr>
<tr>
<td>05/31/16</td>
<td>RECURRING TRANSFER TO CAPTAIN JOHN YANCEY D BUSINESS MARKET RATE SAVINGS REF #0E2VN4722 XXXXXXX7445</td>
<td>$150.00</td>
<td></td>
<td>$3,493.86</td>
</tr>
<tr>
<td>05/31/16</td>
<td>PURCHASE AUTHORIZED ON 05/28 HOB-LOB #1442700 E. E Little Elm TX 00035531397582100017 CARD 9805 Photo Frames for collection</td>
<td></td>
<td></td>
<td>$57.06</td>
</tr>
<tr>
<td>05/31/16</td>
<td>PURCHASE AUTHORIZED ON 05/28 FED/EXOFFICE 0005 FRISCO TX 5306 447058867992 CARD 9806 Certificate Copy</td>
<td></td>
<td></td>
<td>$3.01</td>
</tr>
<tr>
<td>05/31/16</td>
<td>PURCHASE AUTHORIZED ON 05/27 STORE SUPPLY 39092388897 MO S480147754274572 CAR RD 9305 Labels for name tags</td>
<td></td>
<td></td>
<td>$23.75</td>
</tr>
<tr>
<td>05/31/16</td>
<td>ONLINE TRANSFER FROM CAPTAIN JOHN YANCEY DE REF</td>
<td>$2,000.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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.

Departmentoftexaspaymaster@gmail.com
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 meeting ended at 18:00

Summary:
Commandant's minute
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.

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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&REALMID=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
Franchise Tax Report

• If your incorporated in the state, you will be required to submit an annual Franchise tax report.

• https://comptroller.texas.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.

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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.
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

<table>
<thead>
<tr>
<th>OFFICE</th>
<th>INCUMBENT</th>
<th>PHONE NUMBER</th>
<th>EMAIL ADDRESS</th>
<th>ADDRESS *See note above</th>
<th>CITY, STATE</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>COMMANDANT</td>
<td></td>
<td>( )</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SENIOR W/COMMANDANT</td>
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<td></td>
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</tr>
<tr>
<td>JUNIOR W/COMMANDANT</td>
<td></td>
<td>( )</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>JUDGE ADVOCATE</td>
<td></td>
<td>( )</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>JUNIOR PAST COMMANDANT</td>
<td></td>
<td>( )</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ASSISTANT PAYMASTER</td>
<td></td>
<td>( )</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ASSISTANT</td>
<td></td>
<td>( )</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PAYMASTER</td>
<td></td>
<td>( )</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>CHAPLAIN</td>
<td></td>
<td>( )</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SERGEANT AT ARMS</td>
<td></td>
<td>( )</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>WC SERGEANT</td>
<td></td>
<td>( )</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total renewal dues are $________. This amount is the total of Detachment, Department and National dues and will appear on the Direct Billing Notices.

<table>
<thead>
<tr>
<th>SUBMITTED BY</th>
<th>TITLE</th>
<th>SIGNATURE</th>
<th>DATE</th>
</tr>
</thead>
</table>

**PLEASE READ CAREFULLY**

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

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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 report.

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

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.

Department of Texas Paymaster

Marine Corps League
Life Interest Check Edit List for Fiscal Year: 2018

<table>
<thead>
<tr>
<th>Member#</th>
<th>Name</th>
<th>Life Number</th>
<th>Lifecode</th>
<th>Life Join Date</th>
<th>eligible</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>226775</td>
<td>ANDRYSIAK SHERWOOD T</td>
<td>57540</td>
<td>PL</td>
<td>11/2013</td>
<td>True</td>
<td>8/22/17</td>
</tr>
<tr>
<td>171077</td>
<td>GILL TRUMAN F</td>
<td>3/027</td>
<td>PL</td>
<td>05/2002</td>
<td>True</td>
<td>8/22/17</td>
</tr>
<tr>
<td>163745</td>
<td>KLUCKMAN DONNA M.</td>
<td>46584</td>
<td>PL</td>
<td>11/2006</td>
<td>True</td>
<td>8/22/17</td>
</tr>
<tr>
<td>17660</td>
<td>LERP MICHAEL</td>
<td>38446</td>
<td>PL</td>
<td>03/2004</td>
<td>True</td>
<td>8/22/17</td>
</tr>
<tr>
<td>163180</td>
<td>MALLETTE GERALD O</td>
<td>43496</td>
<td>PL</td>
<td>05/2005</td>
<td>True</td>
<td>8/22/17</td>
</tr>
</tbody>
</table>

Total Eligible Life Members for 1051 - HILL COUNTRY 5
Total Non-Eligible Life Members for 1051 - HILL COUNTRY 0
Total Life Members for 1051 - HILL COUNTRY 5

We certify the Life Members information in this roster is true and correct with corrections as noted.

Commandant Name: ........................................
Commandant Signature: ................................. Date: .................................
Adjutant Name: ........................................... Adjutant Signature: .......................... Date: .................................

Departmentoftexaspaymaster@gmail.com
All Forms are located on the web page

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

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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 separate 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