



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?



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



“promoting the interests of the United States Marine Corps”

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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

Ending Posted Balance as of 05/07/16	\$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](#)

Date	Description	Deposits / Credits	Withdrawals / Debits	Ending Daily Balance
Pending Transactions Note: Debt card transaction amounts may change. Learn More				
No pending transactions meet your criteria above.				
Posted Transactions				
05/01/16	PURCHASE AUTHORIZED ON 05/01 RN *CUSTOM STITCHES 817-4732915 TX 558615259898929 CARD 9806 Conv. Patches		\$298.11	\$2,714.02
05/01/16	PURCHASE AUTHORIZED ON 05/01 INSTANTPUBLISHER 800-259-2592 TN 0466152501497859 CARD 9806 Program Book 1/2 cost		\$486.75	
05/01/16	RECURRING TRANSFER TO CAPTAIN JOHN YANCEY D BUSINESS MARKET RATE SAVINGS REF: R0PE2Y14GZ2 XXXXXX7445		\$150.00	\$3,498.00
05/01/16	PURCHASE AUTHORIZED ON 05/28 MOB-LOB #144-2700 E. E Little Elm TX. P005280149758240087 CARD 9806 Photo Frames for 05/05/16		\$67.06	
05/01/16	PURCHASE AUTHORIZED ON 05/28 FEDEXOFFICE 0005 FRISCO TX: 5306149709887992 CARD 9806 Certificate Copy		\$3.01	
05/01/16	PURCHASE AUTHORIZED ON 05/27 STORE SUPPLY 8008230687 MO-5456147754274572 CARD 9806 Labels for name Tags		\$28.75	
05/01/16	ONLINE TRANSFER FROM CAPTAIN JOHN YANCEY DE REF	\$2,000.00		



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](#)

Date	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 Elm 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 meeting ended at 16:00

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.



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>



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Username

[LOG IN >](#)

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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.



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.



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Marine Corps League

REPORT OF OFFICER INSTALLATION



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

DETACHMENT NAME		DETACHMENT #	DEPARTMENT OF	
FROM:				
TO: NATIONAL ADJUTANT PAYMASTER VIA: DEPARTMENT ADJUTANT DET FEDERAL EIN: _____ DET INCORPORATION ID # _____ DATE _____			DEPT FEDERAL EIN: _____ DEPT INCORPORATION ID # _____ DATE _____ FOR DEPT INSTALL ONLY: _____	
DATE OF ELECTIONS	DATE/PLACE OF INSTALLATION	INSTALLING OFFICER & TITLE	SIGNATURE OF INSTALLING OFFICER	
DETACHMENT MEETING:				
DAY/DATE OF MEETING		TIME	PLACE	
STREET ADDRESS		CITY	STATE	ZIP

E-MAIL OFFICIAL CORRESPONDENCE TO: _____
 FAX OFFICIAL CORRESPONDENCE TO: () _____ MARK FOR THE ATTN: _____

*Note: The ADDRESS information called for in the following section does not necessarily refer to the Officer's personal mailing address, but rather the address at which the Officer will receive official correspondence from National and Department Headquarters. If the Department/Detachment has a single address, i.e. PO BOX, to which all official correspondence should be sent, list that address for all Officers. The officer MUST be installed to be listed on form.

OFFICE	INCUMBENT	PHONE NUMBER EMAIL ADDRESS	ADDRESS *See note above	CITY, STATE ZIP +4
COMMANDANT		() _____		
SENIOR VICE COMMANDANT		() _____		
JUNIOR VICE COMMANDANT		() _____		
JUDGE ADVOCATE		() _____		
JUNIOR PAST COMMANDANT		() _____		
ADJUTANT PAYMASTER		() _____		
ADJUTANT		() _____		
PAYMASTER		() _____		
CHAPLAIN		() _____		
SERGEANT- AT ARMS		() _____		
WEB SERGEANT		() _____		
		() _____		

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

SUBMITTED BY	TITLE	SIGNATURE	DATE

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

7/10/2018

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

Page 1378 of 1525

Life# 60276
Date: 7/11/16

Member#	Name	Life Number	Lifecode	Life Join Date	eligible	taps
SOUTHERN DIVISION						
DEPARTMENT OF TEXAS						
Detachment: 1051 - HILL COUNTRY Department: 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 - 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:.....

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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
↓ 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
↓ Future	↓ Southern Div Marine of the Year	↓ Future	↓ 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

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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 Paratus