

ANNUAL REPORTING REQUIREMENTS AND TIMELINE FOR DEPARTMENT OF INDIANA DETACHMENTS AS OF 3/26/2025

DESCRIPTION	DUE DATE	REFERENCE
Report of Office Installation (ROI) – Email to Department Adjutant	Detachments: -Must hold election between 1 October-15 May - Installation by last day of month subsequent to the election - Report of Officer Installation must be forwarded to Nat'l HQ, Division Vice Commandant, & Dept. Adjutant within 15 days of installation via Department Adjutant -Report of Officer Installation must be received at Nat'l HQ no later than 30 June each year.	National Administrative Procedures - Section 6015. Installation of Detachment Officers
IRS 990N –File with IRS/ Email Acceptance to Department Paymaster	Detachments with less than \$50,000 gross annual revenue are required to file 990N with the IRS and submit confirmation of acceptance to Department Paymaster NLT 15 Nov annually. IRS 990N can be filed as early as 1 July annually. Detachments not qualified to file 990N must submit completed page 1 of 990 or 990EZ to Department Paymaster. The 990N may be filed at no cost at IRS.Gov.	National Administrative Procedures - Section 8000. IRS Reports
Life Member Audit – Email to Department Paymaster	Life audits are sent to Detachment Paymasters and Commandants Mid-July annually. Detachments must : <ul style="list-style-type: none"> - Review list for completeness - Verify members are still alive - Annotate Taps Column with Date of Death for any members not already denoted in Taps Column - Submit copy of Death notice for deceased members not previously identified. - Signed by paymaster and commandant returned to Department Paymaster by 30 September 	National Administrative Procedures - Section 7055. Certification of Life Members.
Indiana Business Entity Report – submit to Indiana Secretary of State	Every 2 years on anniversary date of Incorporation. Consult Detachment Status Report or https://bsd.sos.in.gov/PublicBusinessSearch/Index to determine your due date. No report necessary to Department.	Department of Indiana Bylaws – Section 7.9
Transmittal Form – Hard Copy to Department Paymaster	Submit within 10 days after receiving dues for a new or renewing member to the Department Paymaster	National Administrative Procedures - Section 6010. Dues
Indiana NP 20 – File with Indiana Department of Revenue	File using an “IN-Time” online account.	Indiana DOR Info Bulletin #17
Report of Annual Financial Audit/Review	Send annually no later than 31 July to Paymaster	Department of Indiana Bylaws – Section 7.10

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Suggested Best Practices Timeline for Detachments:

- JUNE (Annually) – Contact all life members
- JULY 1-10 – File IRS 990N, if eligible, and forward as required
- JULY – Complete and submit Life member Audit when received.
- JULY-AUGUST – Send membership dues notices and concentrate on retention of members

Other info:

Death Notices must be forwarded to the Department Chaplain in a timely matter. Suggest a 10 day maximum so that family members receive condolence card at an appropriate time. Please note that new transmittal forms require Date of Death on transmittals for notifications.

Slideshows showing how to complete 990N and Indiana business entity report are available from the Department paymaster.