|  |  |  |
| --- | --- | --- |
| **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 :* 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.
 | 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 7.10 State of Indiana Incorporation** |
| 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 | Indiana mails this form to the address identified by the Business Entity Report | Indiana DOR Info Bulletin #17 |

**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.