Chapter Three
Forms and Reports

Section 300 – Forms and Reports – The following forms/reports must be completed and submitted periodically and on a timely basis. All forms/reports, especially those to be sent to National Headquarters, must be typed or printed, and all copies thereof must be legible.

(a) **REPORT OF OFFICER INSTALLATION**: The Installing Officer has responsibility to distribute copies of this form itself and in accordance with the National Bylaws and Administrative Procedures, and Chapter Two (2) Section 210 C of these Administrative procedures. (See enclosure Five (5), National Bylaws and Administrative Procedures.)

(b) **MEMBERSHIP DUES TRANSMITTAL AND CHANGE NOTIFICATION:** the Department Paymaster should receive four (4) copies of this form from the Detachment Paymasters as Detachment renewals and new dues are collected. Two separate checks should be attached. The Department Paymaster will detach and deposit the check for Department dues and retain the bottom copy of this form. The remaining copies of this form and the check for National dues should be forwarded at once to National Headquarters. (See Enclosure Six (6), National Bylaws and Administrative Procedures.)

(c) **REQUEST FOR TRANSFER:** Must be received from the Gaining Detachment with Membership Dues Transmittal and Change Notification listing the transferee. The Paymaster retains bottom copy and forwards the original to National Headquarters with the Membership Dues Transmittal and Change Notification. (See Enclosure Seven (7), National Bylaws and Administrative Procedures.)

(d) **NOTICE OF DEATH:** The Department Chaplain should receive three copies of this form. The Original and an additional copy will be sent to National Headquarters. National Headquarters will send one copy to the National Chaplain. (See Enclosure Eight (8), National Bylaws and Administrative Procedures.)

(e) **REGISTRATION OF NATIONAL DELEGATE(S)**: This form is distributed by National Headquarters with the National Convention information. Each Detachment, which will have one (1) or more Members attending the National Convention, should complete this form to insure that their Members have full rights and privileges as Delegates/Alternates and may vote the total Detachment Strength. A copy should be provided to the Department Commandant for his/her information and action. (See Chapter Two (2), Section 220 (b) of the National Administrative Procedures.)

(f) **REPORT OF DEPARTMENT ACTIVITIES**: Each Detachment will provide a written report to the Department Adjutant three times a year, at the spring and fall Staff Meetings and at the Department Convention. The Department Adjutant will compile information from these reports and Department files to provide a complete written report to be available for presentation at the National Mid-Winter Conference and the Annual National Convention.

(g) **INCORPORATION:** The Department and each Detachment are required to incorporate as a Non-Profit Organization and to file a Corporation Annual Report with the Tennessee Secretary of State each year in order to function as an authorized entity. (See Article Seven (7), Section 710 of the National Bylaws.) A copy of the Corporation Report is to be sent to the National Paymaster each year.

(h) **ANNUAL IRS REPORTING:** The Department of Tennessee and each of its Detachments must annually file the required IRS Form 990, 990EZ or 990-N (whichever is required to be filed with the IRS) no later than the due date of filing by IRS rules and regulations. Normally this will be by November 15 following the end of the fiscal year on 30 June, unless an extension has been requested. A true and complete copy of this filing, 990, 990EZ or 990N as appropriate along with the IRS e-mail acceptance, will be forwarded the Department Paymaster for the Department Records, and the Department Paymaster will comply with the requirements to file the appropriate information with the National Headquarters. Failure to file an appropriate 990 return for three (3) years ***will*** result in the revocation of the exempt non-profit status of the Department or Detachment, as appropriate."

(i) **SOLICITATION OF CHARITABLE CONTRIBUTIONS:** - The Department of Tennessee and the Detachments within the Department are permitted by Internal Revenue Service Regulations to accept Charitable Contributions which will be Tax Deductible by the Donor. Tennessee State Laws, however, also require that all entities that solicit or receive Charitable Contributions within the State of Tennessee register with the Tennessee Secretary of State if the ***gross*** receipts from collections are $30,000.00 or more for any prior year. If the ***gross*** receipts from Charitable Contributions are less than, $30,000.00 for ***all*** prior years, the entity is required to request an Exemption, which remains in effect indefinitely, unless the organization does obtain more than $30,000 during a single year. Failure to comply with these requirements can subject the entity, in our case the Department or Detachment, to a substantial civil penalty (fine).

End of Chapter Three (3)