



POST ADJUTANT TRAINING

Instructor: Sonny Decker

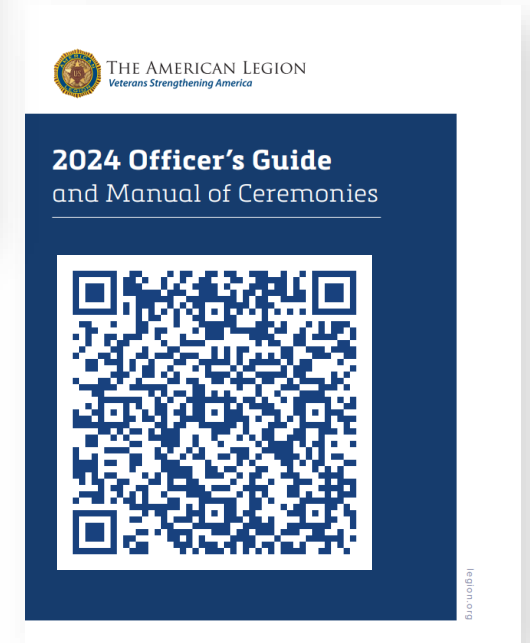
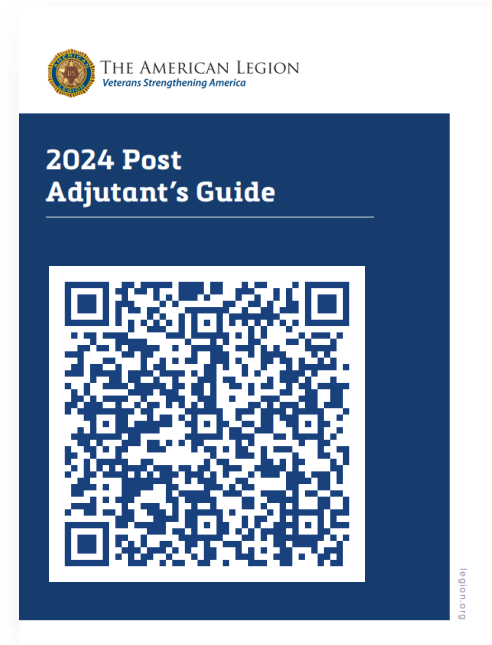
2025 DEPARTMENT OF FLORIDA

DEPARTMENT CONVENTION

Manuals

Download at
bit.ly/adjutantguide

- *2024 Officer's Guide and Manual of Ceremonies*
- *2024 Post Adjutant's Guide*



Adjutant Duties

“You have been chosen to assist your commander in the wise and effective administration of the office and to serve not only your fellow Legionnaires, but also those whose relationship to the organization has led them to look for us for guidance and relief. You will find the duties many, varied, and at times taxing of your crowded hours and resources. The successful accomplishment of our programs depends, to a great extent, upon you and your performance of the duties of your office.”

Adjutant's Job

- **Suggestions for the Adjutant**
(Administrative, Membership Maintenance ...)
- **Bulletins and Periodicals**
(Record Minutes, Attention to Detail ...)
- ***Section I: Post Charters, pages 4-5***
 - Naming A Post
 - Change of Post Name
- ***The Adjutant's Job, pages 14, 51, 87***
 - Location Change
 - Temporary and Permanent Charters
 - Supplemental Charters, Tax-Exempt Status

Tax-Exempt

- Submitting Form 990
- Tax Returns
- Tax-Exempt Status
- Tax on Unrelated Business Income Tax Form 990-T
- Incorporation (in the state of Florida)
- Inclusion Letter

Form 990-T (2023)
Exempt Organization Business Income Tax Return
 (and proxy tax under section 6033(e))

For calendar year 2023 or other tax year beginning 2023, and ending 2023

Go to www.irs.gov/Form990 for instructions and the latest information.

Do not enter SSN number on this form as it may be made public if your organization is a 501(c)(3).

A Check box if address changed: ☐ 501(c)(3) ☐ 501(c)(29) ☐ 501(c)(28) ☐ 501(c)(27) ☐ 501(c)(26) ☐ 501(c)(25) ☐ 501(c)(24) ☐ 501(c)(23) ☐ 501(c)(22) ☐ 501(c)(21) ☐ 501(c)(20) ☐ 501(c)(19) ☐ 501(c)(18) ☐ 501(c)(17) ☐ 501(c)(16) ☐ 501(c)(15) ☐ 501(c)(14) ☐ 501(c)(13) ☐ 501(c)(12) ☐ 501(c)(11) ☐ 501(c)(10) ☐ 501(c)(9) ☐ 501(c)(8) ☐ 501(c)(7) ☐ 501(c)(6) ☐ 501(c)(5) ☐ 501(c)(4) ☐ 501(c)(3)

B Exempt under section: ☐ 501(c)(3) ☐ 501(c)(29) ☐ 501(c)(28) ☐ 501(c)(27) ☐ 501(c)(26) ☐ 501(c)(25) ☐ 501(c)(24) ☐ 501(c)(23) ☐ 501(c)(22) ☐ 501(c)(21) ☐ 501(c)(20) ☐ 501(c)(19) ☐ 501(c)(18) ☐ 501(c)(17) ☐ 501(c)(16) ☐ 501(c)(15) ☐ 501(c)(14) ☐ 501(c)(13) ☐ 501(c)(12) ☐ 501(c)(11) ☐ 501(c)(10) ☐ 501(c)(9) ☐ 501(c)(8) ☐ 501(c)(7) ☐ 501(c)(6) ☐ 501(c)(5) ☐ 501(c)(4) ☐ 501(c)(3)

C Check organization type: ☐ 501(c)(3) corporation ☐ 501(c)(29) trust ☐ 501(c)(28) trust ☐ 501(c)(27) trust ☐ 501(c)(26) trust ☐ 501(c)(25) trust ☐ 501(c)(24) trust ☐ 501(c)(23) trust ☐ 501(c)(22) trust ☐ 501(c)(21) trust ☐ 501(c)(20) trust ☐ 501(c)(19) trust ☐ 501(c)(18) trust ☐ 501(c)(17) trust ☐ 501(c)(16) trust ☐ 501(c)(15) trust ☐ 501(c)(14) trust ☐ 501(c)(13) trust ☐ 501(c)(12) trust ☐ 501(c)(11) trust ☐ 501(c)(10) trust ☐ 501(c)(9) trust ☐ 501(c)(8) trust ☐ 501(c)(7) trust ☐ 501(c)(6) trust ☐ 501(c)(5) trust ☐ 501(c)(4) trust ☐ 501(c)(3) trust

D Group exemption number (see instructions): ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ 9 ☐ 10 ☐ 11

E Check box if an amended return: ☐ Yes ☐ No

F State college/university: ☐ Yes ☐ No

G Block value of all assets at end of year: ☐ 501(c)(3) corporation ☐ 501(c)(29) trust ☐ 501(c)(28) trust ☐ 501(c)(27) trust ☐ 501(c)(26) trust ☐ 501(c)(25) trust ☐ 501(c)(24) trust ☐ 501(c)(23) trust ☐ 501(c)(22) trust ☐ 501(c)(21) trust ☐ 501(c)(20) trust ☐ 501(c)(19) trust ☐ 501(c)(18) trust ☐ 501(c)(17) trust ☐ 501(c)(16) trust ☐ 501(c)(15) trust ☐ 501(c)(14) trust ☐ 501(c)(13) trust ☐ 501(c)(12) trust ☐ 501(c)(11) trust ☐ 501(c)(10) trust ☐ 501(c)(9) trust ☐ 501(c)(8) trust ☐ 501(c)(7) trust ☐ 501(c)(6) trust ☐ 501(c)(5) trust ☐ 501(c)(4) trust ☐ 501(c)(3) trust

H Check if filing only to claim: ☐ 501(c)(3) corporation ☐ 501(c)(29) trust ☐ 501(c)(28) trust ☐ 501(c)(27) trust ☐ 501(c)(26) trust ☐ 501(c)(25) trust ☐ 501(c)(24) trust ☐ 501(c)(23) trust ☐ 501(c)(22) trust ☐ 501(c)(21) trust ☐ 501(c)(20) trust ☐ 501(c)(19) trust ☐ 501(c)(18) trust ☐ 501(c)(17) trust ☐ 501(c)(16) trust ☐ 501(c)(15) trust ☐ 501(c)(14) trust ☐ 501(c)(13) trust ☐ 501(c)(12) trust ☐ 501(c)(11) trust ☐ 501(c)(10) trust ☐ 501(c)(9) trust ☐ 501(c)(8) trust ☐ 501(c)(7) trust ☐ 501(c)(6) trust ☐ 501(c)(5) trust ☐ 501(c)(4) trust ☐ 501(c)(3) trust

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(20) taxholding corporation: ☐ Yes ☐ No

J Enter the number of attached Schedules A (Form 990-T): ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ 9 ☐ 10 ☐ 11

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☐ No

L The books are in care of: ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ 9 ☐ 10 ☐ 11

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ☐ 1

2 Reserved ☐ 2

3 Add lines 1 and 2 ☐ 3

4 Charitable contributions (see instructions for limitation rules) ☐ 4

5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 ☐ 5

6 Deduction for net operating losses. See instructions ☐ 6

7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 ☐ 7

8 Specific deduction (generally \$1,000, but see instructions for exceptions) ☐ 8

9 Trusts. Section 199A deduction. See instructions for exceptions ☐ 9

10 Total deductions. Add lines 8 and 9 ☐ 10

11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero ☐ 11

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11, by 21% (0.21) ☐ 1

2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on ☐ 2

3 Proxy tax. See instructions for tax computation. Income tax on the amount on ☐ 3

4 Other tax amounts. See instructions ☐ 4

5 Alternative minimum tax ☐ 5

6 Tax on noncompliant facility income. See instructions ☐ 6

7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies ☐ 7

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) ☐ 1a

1b General business credit (see instructions) ☐ 1b

1c Credit for prior-year minimum tax (attach Form 9807 or 8827) ☐ 1c

1d Total credits. Add lines 1a through 1c ☐ 1d

2 Subtract line 1d from Part II, line 7 ☐ 2

3a Amount due from Form 4255 ☐ 3a

3b Amount due from Form 8611 ☐ 3b

3c Amount due from Form 8697 ☐ 3c

3d Other amounts due (see instructions) ☐ 3d

3e Total amounts due. Add lines 3a through 3d ☐ 3e

4 Total tax. Add lines 2 and 3e (see instructions) ☐ 4

5 Current net 990 tax liability paid from Form 965-A, Part II, column (A) ☐ 5

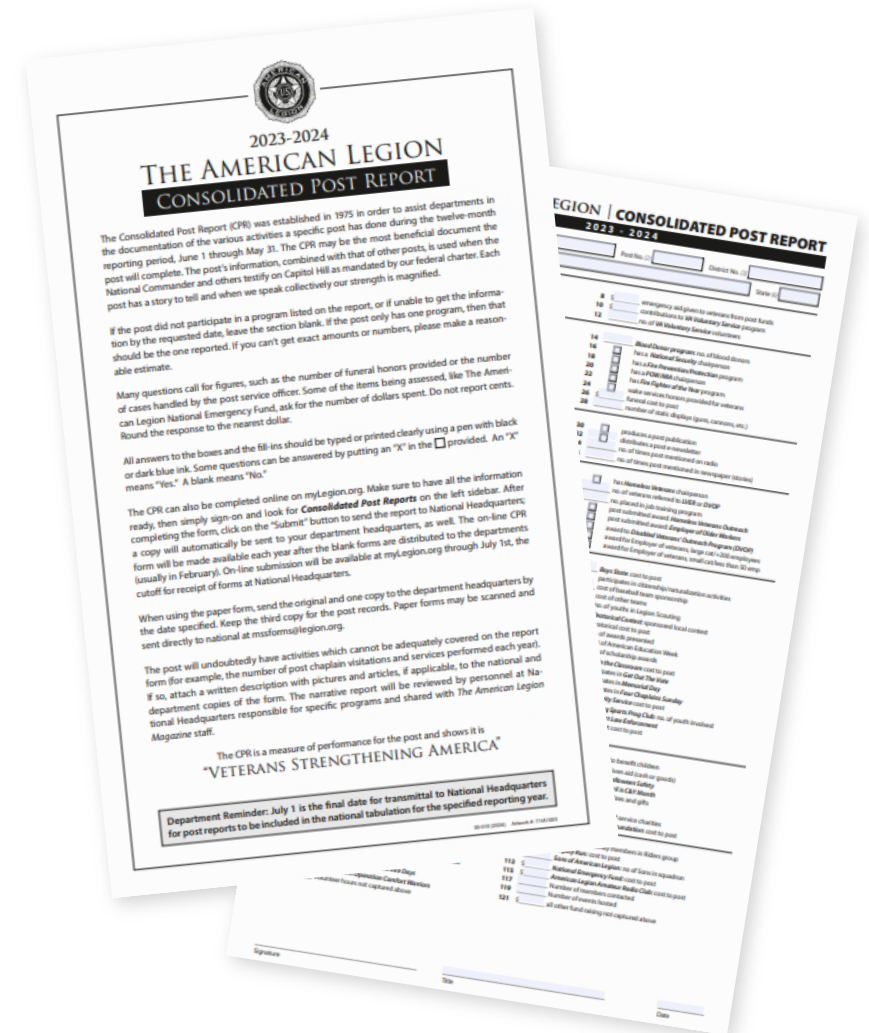
6 Check if includes tax previously deferred under section 1294. Enter tax amount here (see instructions) ☐ 6

For Paperwork Reduction Act Notice, see instructions.

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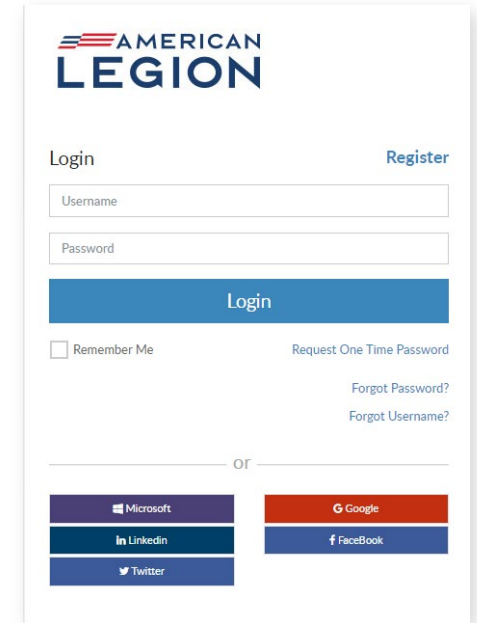
Form 990-T (2023)

- Consolidated Post Reports (CPR)
- Annual Post Data Report
- Post Officer Certification



Section IV: Membership

- Eligibility
- Direct membership Solicitation (*DMS*)
- Renewals
- 2024 Renewal Notice Schedule
- Continuous Membership Certification
- Member Data Form ([MyLegion.org](https://mylegion.org))
- Transfer of membership



The screenshot shows the American Legion website's login and registration interface. At the top is the American Legion logo. Below it, there are links for 'Login' and 'Register'. The login section includes input fields for 'Username' and 'Password', followed by a blue 'Login' button. Below the login button are links for 'Remember Me' (with a checkbox), 'Request One Time Password', 'Forgot Password?', and 'Forgot Username?'. A horizontal line with 'OR' in the center separates the login section from the social media login section. This section features buttons for 'Microsoft', 'Google', 'LinkedIn', and 'Facebook'. At the bottom, there is a 'Twitter' button.

Section IV: Membership

- Buddy Checks
- **BE THE ONE**
- Membership Cards/Registers
- Honorary Membership
- Honorary Life Membership
- Paid-Up-For-Life (PUFL)



Eligibility

Due to the July 30, 2019, signing of the *Let Everyone Get Involved with Opportunities for National Service – **The LEGION ACT*** – eligibility for membership in The American Legion has been changed from the former seven war eras:

- April 6, 1917-Nov. 11, 1918 and Dec. 7, 1941-Current. All other restrictions and limitations remain.
- No person may be a member at any one time of more than one post.
- A person who is expelled by a post

Section V: MyLegion.org

- **Membership Tools**
- **Manuals and Brochures**
- **Online Membership Processing**
 - Renew Members
 - Add New Members
 - Transfer Members
 - Finalize Transmittal

Section VI: National Emergency Fund (NEF)

- Eligibility, *page 26*
- How to apply Contributions



Section VII: Basic Training

- Each post should encourage its members to learn the American Legion History and its programs
- Is FREE for Legion & SAL



Sections

- **Section VIII:** Post Service Officer, *page 28*
- **Section IX:** Funeral Honors, *page 28*
- **Section X:** *The American Legion Magazine & Dispatch*, *page 29*
- **Section XI:** Military Awards, Decorations, & Records, *page 30*

Section XI: Military Awards, Decorations, & Records

- The American Legion Receives Many Requests
- Quick Reference Guide, *page 31*
- Ammunition - See the Officer's Guide and Manual of Ceremonies

Questions?



Please leave feedback.