



The Daughters of the Republic of Texas

_____ Chapter

_____, Texas

Chapter Officer Handbook

Treasurer

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****Please note:**

Many of the chapter treasurer's forms referred to in this packet are located on the website for DRT membership. The website is located at:

www.drinfo.org/members

I. **TREASURER OFFICER DUTIES AS DEFINED BY THE DRT BYLAWS AND MANUAL OF PROCEDURE**

DRT BYLAWS....Article IX, Section VII

SECTION 7. Chapter Officers.

Chapters shall hold their elections a month or more before the Convention. The current chapter President shall immediately notify DRT Headquarters of their names and offices. New chapter officers shall assume their duties at the close of Convention.

2. Treasurer

a. The chapter treasurer shall collect all dues. She shall begin accepting dues at the last chapter meeting before Convention or by May 1. She shall send a dues notice to chapter members by May 1, a second notice by July 1, and if necessary a third reminder by Aug. 1. A member whose dues have not been received postmarked by Sept. 1 shall automatically be placed on inactive status without further notice. A member who is placed on inactive status without this process of notification and without her knowledge shall, upon learning she has been placed on inactive status, have six months to request reinstatement without losing previous years of membership accumulated for eligibility for a Senior Membership Certificate.

b. Annual DRT dues must be sent by the Treasurer to the Second Vice President General postmarked no later than Sept. 7.

c. The Treasurer shall report immediately to Headquarters all changes in membership, including changes in names, addresses, deaths and marriages.

d. The Treasurer shall report the following information to the Treasurer General before June 30:

(1) Total gross chapter income for the fiscal year ending May 31. Chapter income shall include all funds received from June 1 through May 31, such as chapter dues, donations, grants, bequests, merchandise sales, and proceeds from auctions and raffles. Chapter income shall not include Annual dues and fees or donations to the President General's Project fund.

(2) Number of chapter members who volunteer for DRT purposes and the total number of chapter volunteer hours from June 1 through May 31.

e. The Treasurer shall be responsible for filing the appropriate IRS Form 990 each year on or before October 15.

MANUAL OF PROCEDURE (MOP)

Chapter officers/Duties pg. 94

Chapter Treasurer

The Treasurer collects all chapter dues. Organization dues must be received by the chapter treasurer by September 1 and mailed to DRT Headquarters to the attention of the 2nd Vice President General by September 7th [See Bylaws Article I, Sec. 16(5)]. **In May, 2015, the BOM passed a motion for a one-year trial of chapter dues and payments to go directly to DRT Headquarters.**

New members whose applications are approved after April 1 are not liable for Organization or Chapter dues again until the following year.

Review the information regarding chapters in the Bylaws in Article IX, Chapter information and in Chapter Officers. Information is also in the MOP under Chapter Officers/Duties.

Reinstatement and Transfer Request Forms are M.08 and M.09 in the FORMS section of the DRT Member's website; they may be copied/enlarged for your use, or downloaded from the DRT Members website. It is important that chapter officers have a copy of the latest edition of the DRT bylaws and MOP.

Chapter Treasurer's Calendar

March 1 - Chapters may start collecting dues

May 1 - Send first dues notice

June 1 - Fiscal year begins. After June 1st, chapter treasurer sends collected dues on a chapter check and the 1st Chapter Dues Report **to DRT Headquarters and to the attention of the 2nd Vice President General.**

By June 30 - Filing deadline, completed DRT Chapter Related Entity form sent to Treasurer General, including volunteer hours for fiscal year. (See FORMS section of the DRT Member's website for Dues Report Form)

By July 1 - Send second dues notices to all members whose dues are not paid....continue to send dues payments **to DRT Headquarters and to the attention of the 2nd Vice President General.** For those chapters that are applying for the **Membership Award**, chapter treasurer sends 2nd Chapter Dues Report with a chapter check for collected dues to **DRT Headquarters and to the attention of the 2nd Vice President General.** (see FORMS section of the DRT Member's website)

On or before August 1

- For those chapters that are applying for the **Membership Award**, **August 1st is the Deadline** to qualify for Membership Award. At least 95% of collected dues, with a chapter check for dues, must be **sent to DRT Headquarters and to the attention of the 2nd Vice President General.** **Final Dues Report and Reconciliation Form** also due at this time. (See FORMS section of the DRT Member's website for Dues Report and Reconciliation Form)

- For those chapters **not** applying for the **Membership Award** . the chapter treasurer sends 2nd Chapter Dues Report with a chapter check for collected dues to DRT Headquarters and to the attention of the 2nd Vice President General (See FORMS section of the DRT Member's website for Dues Report Form)

Sept 1 - Deadline for receipt of dues by chapter treasurer, who shall remit final collected dues to DRT Headquarters and to the attention of the 2nd Vice President General. **Unpaid members shall be "resigned" without further notice and payment of a reinstatement fee and current dues shall be required to return to active status.**

Sept. 7 - Final Chapter Dues Report Forms, Reconciliation Forms and all chapter checks (for those chapters not applying for the **Membership Award**) must be postmarked by this date to DRT Headquarters and to the attention of the 2nd Vice President General.

October 15 - Deadline for chapter treasurer to e-file form 990N with IRS to maintain 501(c) 3 tax exempt status.

December 31 – Deadline for chapter contribution to the President General's Project sent to DRT Headquarters and to the attention of the 2nd Vice President General to qualify for the **President General's Project Award**. [see FORMS section on the DRT Member's website]

Guidelines for Chapter Treasurers

Collecting and Remitting Dues

Send all Organization Dues Reports and Fees to the Second Vice President General as soon as possible; with a Chapter check made payable to DRT.

Dues and Fees as set in Bylaws, Article I. Sec 16.

Dues:

Chapter Members \$45.00 per annum

Members-at-Large \$45.00 per annum plus \$8.00 administrative fee

Fees:

Examination Fee \$70.00

Supplemental Fee \$40.00

Reinstatement Fee \$25.00

Transfer Fee \$25.00

Dues Reports

Each chapter treasurer's dues remittance shall be mailed to DRT Headquarters and to the attention of the 2nd Vice President General and shall contain three (3) items:

1. Chapter check for Organization dues, made payable to DRT, accompanied by
2. Dues Report Form C.01, a printed, numbered, alphabetical list of all members, their DRT number and status, with column headings similar to the shown below, and
3. Dues Reconciliation Form C.02 [See FORMS section of the DRT Member's website].

START with a list of ALL chapter members from last year's final dues report, omitting those who have transferred out, died, resigned, or did not pay dues the previous year, then add those who have been added since then. List in alphabetical order by last name/first name. Indicate which have deceased, resigned, or transferred out and when (to what chapter); which are new by application (approved by April 1), reinstated, transferred in and when (from what chapter); which are new by application since April 1 and emeritus members who pay no dues. Do not list associate, affiliate or posthumous members.

This procedure allows **Headquarters and the Second Vice President General** to account for all members, added or removed, from each chapter since the previous year's final dues payment. PLEASE LIMIT THE NUMBER OF DUES REPORTS TO THREE (3).

CHAPTER DUES REPORT FORM C.01

CHAPTER DUES REPORT FORM														Page No. _____
DRT Dues Report No. _____ for Fiscal Year _____ to _____ Chapter Name _____ City _____ District _____ Date _____														
Chapter Treasurer Name _____ Phone: _____ E:Mail _____														
# DRT No	Last name, First Name Alphabetical Order	Report 1 Amt.	Report 2 Amt.	Report 3 Amt.	Death Date	Resign. Date	Transfer Out Date - To	No Reply	New bef 4/1 Date	Reinstate Date	Transfer In Date - From	New aft 4/1 Date	Emeritus	
1														
2														
3														
4														
5														
6														
7														
8														
9														

Instructions:

Make copies as needed of Form C.01 in FORMS section of the DRT Member's website. If your chapter uses a computer file for dues reports, please use a similar format.

Report heading at the top of each report:

1. Report number 1, 2, or 3 and the date should be on every page.
2. The fiscal year you are reporting, such as 2012-2013.
3. Chapter name, chapter city, and DRT district.
4. Treasurer's name, phone number, and e-mail address.

The Chapter Roster list of members sent **to DRT Headquarters and to the attention of the 2nd Vice President General** with dues shall include:

All members and their DRT Nos. listed in alphabetical order regardless of payment status. Include members as shown on the official roll sent to chapter treasurers each April by DRT Headquarters, or as marked for correction when you returned the roll to Headquarters;

members gained since then, and Emeritus members approved by the Second VPG – but not associate, affiliate or posthumous members. (Submit name or address changes to the Second Vice President General on a Member Data Change Form, M.07).

New members approved after April 1 and Emeritus members owe no dues but should be listed.

Column headings:

- A. Number each member in this column when you are finished, or let the computer do it for you.
- B. DRT No., from the roll sent by Headquarters in April or your Chapter yearbook.
- C. Last name, first name of member, in alphabetical order. When submitting multiple reports, always list all members; do not omit names of members whose dues were remitted on a previous report or not yet received.
- D. **Report 1.** If this member's dues are remitted in your first report, enter the amount. The Total of the column at the bottom of the report should equal the amount of the first check you send.
- E. **Report 2.** If this member's dues are remitted in your second report, enter the amount. The Total of the column at the bottom of the report should equal the amount of the second check you send.
- F. **Report 3.** If this member's dues are remitted with your third report, enter the amount. The Total of the column at the bottom of the report should equal the amount of the third check you send.

These are members lost:

- G. Deceased. Enter date of member's death.
- H. Resigned. Enter date of member's resignation.
- I. Transfer Out Date-To. Enter date of the transfer, and name of Chapter she transferred to.
- J. No Reply. If member did not ever reply to dues notices, enter the number 1 or a check mark, and total column at bottom.

These are members gained:

- K. New member before 4/1. Enter date new member's application was approved; remit her dues.
- L. Reinstated. Enter date member was reinstated; remit her dues.
- M. Transfer In Date-From. Enter date and name of Chapter she transferred from; remit dues.
- N. New member on or after April 1. Enter date approved after April 1; they owe no dues this year.
- O. Emeritus. Enter 1 for each emeritus member; they pay no dues; total column at bottom of report.
Complete and submit a Dues Reconciliation Form C.02 with each dues remittance
[See FORMS section from the DRT member's website].

Reinstatements

An inactive member who desires reinstatement and whose written request is accepted by vote of a chapter shall be restored to full membership upon the payment of her dues for the current

year and a \$25.00 reinstatement fee. The chapter treasurer shall collect Organization and Chapter dues, the reinstatement fee, and submit a completed (M.08 Reinstatement Form), fee, and current Organization dues to the Second Vice President General. [See Bylaws Article I, Sec. 4 (a), and Article II, Sec. 2. Dues and Fees]; (M.08)in the FORMS section of the DRT Member's website.

Transfers

The chapter treasurer has a significant role in membership transfers. She shall ensure any DRT or CRT member wishing to transfer into her Chapter is accepted for membership by the Chapter before other action is taken [See Bylaws Article I, Sec. 4 and 6]. A detailed description of all transfer procedures may be found in the MOP, Membership Section.

Upon election to membership by vote of her NEW chapter, the member shall obtain a Transfer Request Form, (M.09) in the FORMS section of the DRT Member's website.

Applicants

When an applicant submits her application papers to the Chapter Registrar, the check accompanying the application shall include Organization dues and examination fee. It may or may not include the chapter dues, depending on the chapter's procedure for collection of this first payment of chapter dues. Technically, the chapter dues are not due until the applicant's papers have been approved by the Registrar General and a membership number assigned. Some chapters prefer to collect Organization and Chapter dues and the examination fee in one check payable to the Chapter. The Chapter then sends a Chapter check for the Organization dues and examination fee with the application papers. If this procedure is followed and the application is rejected, the Chapter must refund the Chapter dues to the applicant.

Ordering Insignia

Jewelry/Insignia Order Forms are(J.01) for CRT members and(J.02) for DRT members in the FORMS section from the DRT Member's website. After completing the order form, including the signatures of the Chapter President and chapter treasurer, attach a check and send to J. Brandt Co., Inc. 2816 W. Lancaster Ave., Ft. Worth, TX, Telephone: 1-800-435-5749.

Ordering DRT Supplies

Application papers, CDs, ribbons, books, etc., should be ordered from the Custodian General, DRT Headquarters, 510 East Anderson Lane, Austin, Texas 78752-1218. A current supply list is found on the Member's website under Headquarters > Chapter & Membership Supplies & Services. Applications for memorial medallions must be sent to the Fourth Vice President General. The Treasurer General does not sell anything.

Checks

All checks sent to the Registrar General, to the Custodian General for items purchased from the DRT Headquarters should be made payable to DRT. All checks for dues and fees should be mailed to DRT Headquarters and to the attention of the 2nd Vice President General.

Donations and Memorials

For donations to a specific project, checks should be mailed directly to the appropriate committee. Contributions to the President General's Project should be with a separate check and mailed to DRT Headquarters to the attention of the 2nd Vice President General with a dues report, or after completion of dues reporting. Those chapters seeking recognition for the President General's Award must pay by December 31. Undesignated donations should be sent to the Treasurer General. When sending a memorial donation, please include the name and address of the person(s) who should receive acknowledgment and notification. Those sent to a DRT project or property should be made payable to that project as follows:
Project: Send to:

Building Fund

510 East Anderson Lane
Austin, TX 78752-1218

The Republic of Texas History Center

The Republic of Texas History Center Chair
510 East Anderson Lane
Austin, TX 78752-1218

Republic of Texas Museum Republic of Texas

Republic of Texas Museum Chair
510 East Anderson Lane
Austin, TX 78752-1218

DRT Library Collection DRT

Library Collection Chair
P. O. Box 1401
San Antonio, TX 78295-1401

The Cradle

The Cradle
P. O. Box 3268
Galveston, TX 77552-3268

French Legation Museum

French Legation Museum Chair
802 San Marcos
Austin, TX 78702-2647

Name and Address Changes

Send all changes regarding membership information (deaths, marriages, address changes, etc.) to the DRT Headquarters as they occur. Changes may be sent by email to headquarters@drinfo.org, or the fill-in Member Data Change Form (M.07) in the FORMS section from the DRT Member's website. It may be emailed or sent through the mail.

It is not necessary to send the names of new members, since the Registrar General sends a list of all newly-approved members to the Second Vice President General and the Treasurer General. Staff at DRT Headquarters maintains the membership database. In late March each year the chapter treasurer shall receive a chapter membership roll from the Custodian General. The chapter treasurer should make all necessary corrections and return the chapter roll to the Headquarters, keeping copies for herself and the Chapter President. This corrected data shall be used for the Annual Proceedings. This membership roll provides a starting point for listing chapter members on the dues report in the fall.

Federal IRS 990N Filing Requirements

Chapter treasurers should file an IRS 990N before October 15 each year. Failure to do so will result in a substantial fine from the IRS.

Sales Tax Collection and Remittance

If a chapter sells anything, with the exception of books that the chapter has published, the chapter must collect and remit sales tax on all items it sells. Each chapter may hold two (2) one-day, tax-free sales or auctions each calendar year. For purposes of exemption, one day is counted as 24 consecutive hours.

The sale of tangible property is subject to Texas sales and use tax. Tangible property includes property that may be seen, weighed, measured, felt, touched, or that is perceptible to the senses in any manner. A ground rental for hosting an event is not subject to sales tax unless billed in connection with the sale of a taxable item. Sales tax is due from the purchaser on the sales price of taxable items sold at an auction.

If a chapter plans to sell to the general public, it must obtain a sales tax permit. This permit may be obtained free of charge from a State Comptroller's Field Office or through the toll free number, 1-800-252-5555. You must first have your chapter's federal identification number to obtain the Texas sales tax number [See MOP, Chapter Officers/Duties (New Chapters), fourth paragraph]. Chapter sales shall probably be small enough for an annual sales tax report, and the report itself is very simple with easy-to-follow instructions.

New chapters must obtain a Texas sales tax permit.

The following formulas provide a simple method to calculate the taxes while charging a round amount for items being sold:

1. Assume a price of \$10.00 includes tax at a sales tax rate of 8.25 percent. Dividing \$10.00 by 1.0825 gives \$9.264, which is the price of the item without tax. To prove, multiply \$9.264 by 8.25% which is 76 cents. $\$9.24 + \$.76 = \$10.00$.

2. To clear \$10.00 on an item without charging \$10.73, i.e., \$10 price plus 83 cents tax, round the price up to the nearest dollar, in this case, charge \$11.00. Applying the formula, divide \$11 by 1.0825 which gives \$10.16 as the price of the item for reporting purposes and \$.84 is the tax. $\$10.16 + \$.84 = \$11.00$.

Purchases

DRT and all chapters are exempt from paying sales tax on all items purchased for use by DRT or the chapters. This includes office supplies, printing, equipment rental, or meals at a chapter

luncheon meeting at a public eating place. It does not include members' hotel rooms at Convention. A sales tax exemption form must be completed and given to the retailer. (A copy of this form may be obtained from the Treasurer General.) The chapter treasurer should keep a supply of these forms to use when making purchases, listing the chapter and signing the form. If the chapter does not have a mailing address, the person making the purchase should use her own address. Please note that an ID number is not necessary to be exempt. If the supplier is insistent, use the chapter's Federal Identification Number. The important information is that we are exempted under Section 501(c) (3) by the Internal Revenue Service.

II. A LISTING OF DUTIES/RESPONSIBILITIES OF A DRT CHAPTER TREASURER

A. Chapter Responsibilities:

1. With input from the Executive Board, the chapter treasurer creates the chapter yearly budget (*See attached Addendum #1, "A Sample Chapter Budget"*)
2. Chapter treasurer presents a financial report at each meeting.
3. Chapter treasurer receives all funds, deposits in accounts and disburses as directed by the chapter.
4. Chapter treasurer sets up any special accounts that are needed by the chapter (i.e. for district meeting, etc.)
5. Every two years at chapter officer change, chapter treasurer takes minutes of that meeting and goes to bank to change signatures on all bank accounts.
6. Chapter treasurer keeps record of any chapter credit cards that are issued and updates yearly.
7. The permit to purchase DRT insignia must be secured from the Chapter treasurer, acting as representative for the Second Vice President General. Such permit shall be issued only to members. This is accomplished by the chapter treasurer's signature on the insignia order form.
8. Chapter treasurer is responsible for maintaining signatures on all DRT accounts and safety deposit boxes and notifying for updates as needed.
9. Chapter treasurer orders memorial medallions for deceased members.
10. Chapter treasurer sends all district meeting registration forms as a group and all convention forms as a group (only when members want to attend Historical Dinner and sit at same table) if requested.
11. Transfers: The chapter treasurer ensures that any DRT or CRT member wishing to transfer to the chapter is presented for acceptance by vote of membership. She then facilitates the Transfer form for the new member **by mailing to DRT Headquarters and to the attention of the 2nd Vice President General.**

12. Reinstatements: Upon written receipt of a Reinstatement request and a chapter acceptance vote, the chapter treasurer collects the reinstatement fee, Organization and chapter dues and submits monies with a completed Reinstatement Form **and mails to DRT Headquarters and to the attention of the 2nd Vice President General**. The chapter treasurer orders all supplies needed from DRT Headquarters. (see Headquarters order form under FORMS section on the DRT Member's website)
13. Awards Forms responsibilities for the chapter treasurer include:
 - a. Achievement Award – Sending chapter monies to DRT entities (i.e., DRT Library Collection, Headquarters, Cradle, Republic of Texas History Center, Republic of Texas Museum, French Legation Museum, etc.)
 - b. Membership Award – Collection and submission of 95% of chapter dues by August 1st and the required donation to the President General's fund by December 31st.
14. Chapter treasurer submits a signed sales tax exemption form to retailers for the purchases of supplies, etc. that are used by the DRT chapter. (*See pg. 9 for complete instructions*)
15. Chapter treasurer collects all chapter dues and submits **by mailing to DRT Headquarters and to the attention of the 2nd Vice President General**. (*See Chapter Treasurer's Calendar on pgs. 4-5*)

B. State Responsibilities:

1. The chapter treasurer is responsible for the remittance of all collected chapter dues and dues reports to the **DRT Headquarters to the attention of the 2nd Vice President General**. (*See Chapter Treasurer's Calendar on pgs. 4-5*)
2. The chapter treasurer is responsible for completing the **Chapter Related Entity Form**, including the chapter volunteer hours, and sending to the Treasurer General by **June 30th of each year**. (*See FORMS section of the DRT Member's website for Related Entity Form..... See attached Addendum #2 for A "Sample Volunteer Hours Chart/form"*)
3. The chapter treasurer is responsible for remitting sales tax to the State Comptroller.
4. The chapter treasurer is responsible for e-filing the 990N with the IRS to maintain 501 3C tax exempt status. (*See attached Addendum #4 for "Instructions on How to E-file a Chapter 990N Form"*)
5. Chapter treasurers are responsible for responding to the Senior Members Chair on any requests for verification of 25, 50 or 75 year award certifications . (March 1st)
6. Chapter treasurers are responsible for sending DRT Headquarters any changes that occur in member information as they occur. (i.e. changes in addresses, names, phone, email, etc.) Chapter treasurers will receive a membership roll from DRT Headquarters in mid-March and are responsible for correcting/adding changes and returning to DRT Headquarters for updating of member information.

7. If a chapter sells any items to the public, the chapter treasurer is responsible for the collection and remittance of sales tax. *(For complete instructions see pg. 10)*

III. A LIST OF FORMS USED BY THE CHAPTER TREASURER

(available on the DRT member website under the FORMS section at www.drinfo.org/members)

1. Chapter Dues Report Form
2. Chapter Dues Report Form in Excel Spreadsheet format
3. Chapter Dues Reconciliation Form
4. Headquarters Order Form
5. Membership Data Change Form
6. Reinstatement Form
7. Related Entity Form
8. Transfer Request Form

(Addendum # 1) A SAMPLE CHAPTER BUDGET

CHAPTER NAME _____ YEAR _____

Income = # _____ of members at \$ _____ each (dues amount) =
\$ _____ (total amount for yearly budget)**Expenses:**

Safe deposit box rental	70.00
Chaplain expenses	30.00
Yearbooks	120.00
Postage for yearbooks	40.00
Cradle	10.00
The Vision	25.00
Alamo	10.00
French Legation Museum	10.00
DRT Library	10.00
Republic of TX Museum	10.00
Stamps for dues	50.00
DRT Inc. Annual Proceedings	25.00
Registrar Expenses	30.00
Essay Winner prizes	50.00
Essay Winner certificates	10.00
Memorials	30.00
President General's Project	70.00 (\$1.00 per member)

Expense Total for Year _____**Total Income for Year = _____ Total Expenses for Year = _____**

