PAYMASTER GUIDEBOOK

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Section 1 – Purpose of the Guide

The purpose of this guide is:

1. To have all Paymasters understand their duties to the Detachment and the Department.
2. To have all Paymasters reporting the Transmittals in the same manner.
3. To be a reminder on the proper way of filling out Transmittals for all Paymasters.
4. To organize the submitting of Transmittals so as to make it easier on both the Department Paymaster and National Headquarters.
5. To clearly identify the requirement to submit an annual IRS Form 990.
6. To clearly identify the requirement to keep your State Incorporation current by submitting an annual Maryland State FORM 1.
7. To clearly identify the requirement to submit an annual Paid Life Member (PLM) Audit.
8. To be a guide for all Paymasters presently and in the future.

Your input, positive and negative, is desired. If this guide can be improved upon in any way, shape or form, it would be greatly appreciated.

Contact us at the following email address: PaymastersGuidebook@MarylandMarines.org

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Special thanks go out to the Department of Illinois & the Department of West Virginia who have similar guides or training packets. Those documents provided the inspiration and a way forward in creating this Guidebook.
Section 2 – Duties of the Paymaster

1. **Maintains Detachment Financial Records:**
   The Paymaster is responsible for maintaining and providing for review upon request from the Detachment Board of Trustees, Audit Committee, and/or Department/National offices, all financial records and reports for the Detachment. Such records normally include records of revenue receipts, expenditure records, checking and financial account statements and summary reports of financial condition (balance sheet, profit and loss, cash flow, etc.). As a matter of practice, reports of financial condition should be made and reviewed by Detachment officers and/or membership on a scheduled periodic basis.

2. **Acts As Controller Of Detachment Funds:**
   Shall keep a true record of all monies received and expended by the Detachment and, in close operation with the Adjutant, prepares up-to-date record of dues paid by the membership and forwards notices to members of their dues who have lapsed and also such other duties as may be assigned to him or her by the Detachment Commandant. On the Detachment banking accounts, the Paymaster should always be the primary signer.

   The Paymaster is responsible for paying authorized bills, assures the legitimacy of payment requests, budget and/or board of trustee’s approvals, prior to releasing funds for disbursement. He/she is also responsible for assuring that proper documentation accompanies requests for payments in the form of invoicing/billing, receipts and approval. This office acts as the policeman for outflows and expenditures on behalf of the Detachment's membership. He/she, therefore, has the right to question expenditures, if necessary, not clearly understood by budget or board of trustees. The Paymaster should always present a question to the Board of Trustees if there is any doubt about disbursement.

3. **Makes Fiscal And Financial Reports At Meetings:**
   Keeping officers and members informed as to financial status is important to establishing and maintaining credibility within the organization. The presiding officer should call on the Paymaster for a report at each business meeting. This report should summarize financial transactions since the last meeting and provide a balance of accounts. It is suggested that at least quarterly the Paymaster report to the Board of Trustees in more detail on account status, and provide balance sheet, profit and loss and cash flow data in writing. By doing so, the officers are aware of status and trends in determining requirements for revenue and/or changes in expenditures.

4. **Receives Dues And Forwards Transmittals:**
   This job can be shared by the Adjutant, or handled by the Paymaster in its entirety, based on practicality and Detachment practices and procedures. It is extremely important to handle dues and membership transmittals in an expeditious manner. This will be the first impression a new member has of the Marine Corps League to assure timely receipt of the member’s card and lapel pin. Dues should be transmitted upon receipt during the month and immediately after a meeting where a new member joins. It is acceptable to have only one name on a Transmittal Form.

   It is equally important that the transmittal forms are done accurately and the money is forwarded in compliance with Department and National procedures. It is important to review the transmittal instructions, as well as any procedures and policies, distributed by Department and National. This will help assure the goal of timely response for membership cards and pins.
5. **Handles Tax And Licensing Functions:**
   Because each Detachment should be incorporated within the state, there will normally be annual forms to be completed from State and/or Federal tax agencies. These forms will request financial data regarding revenues and disbursements and their primary purpose is to assure that the organization is conforming to the articles of incorporation for a Veterans non-profit organization. The Paymaster is responsible for completing and filing the required information accurately and timely.

Maryland Incorporation requires an annual filing of FORM 1.

The Internal Revenue Service (IRS) requires all Marine Corps League Detachments to file an IRS Form 990 or Form 990-N e-Postcard.
Section 3 – Completing the Transmittal

Each section of the Transmittal will be shown to you as it is discussed. Numbers will be on the section of the Transmittal to correspond with the number explaining what to do and how to do it.

An electronic copy of the Transmittal Form which you can type into is located on the Department of Maryland website [www.deptofmdmcl.org](http://www.deptofmdmcl.org). It can be downloaded to your personal computer for your use.

![Transmittal Form]

1. On the line after where it states “FROM: Adjutant/Paymaster of ____________”
   Place the name of the Detachment.

2. On the line after where it states “Detachment # ________”
   Place the number of your Detachment.

3. On the line after where it states “Date _____________” Place the date which you have completed the transmittal. The date will usually be today’s date, whatever date you are doing the transmittal. **NOTE:** It is best to match the Date on the Transmittal with the Date on the Checks you write.

4. On the line after where it states “Transmittal # _________”
   Place the number of your Transmittal. Examples: Some Detachments use singular numbers such as “9”. They start again at the number 1 after July 1st each year. This does not matter how you do it but it is strongly recommended that you use one system or the other so when referencing a particular transmittal, you could say “I’m referring to Transmittal 9-16 dated April 12, 2016. This would be so much easier for both National and the Department.

**NOTE:** Each Transmittal has six (6) lines available for member input. If you have more than six (6) entries, you should move on to the next Transmittal #. Each Transmittal # should have its own separate set of checks (i.e. 1 each for National HQ’s and the Dept of Maryland). This may seem cumbersome, but if a Transmittal is lost and the check was cashed, it can assist the Department and National HQ’s to see where the breakdown occurred.
5. If the member is renewing his/her membership, it is necessary to place in the box that is titled “MEMBER #”, the current membership number of the member. Each member has a number that has been issued by National Headquarters. All Associate Members begin with the letter “X”.

(i.e. X123456)

6. In the box that is titled “CODE(S)” place either the letter “R” if that member is renewing; the letter “N” if that person is a new member; the letter “L” if that person is becoming a Life Member; the letter “T” if that member is transferring to your Detachment; the letters “NAM” if the person is a new associate member; the letters “RAM” if the person is a renewing associate member; the letters “R/I” if the member is being reinstated after they have fallen off the National Roster; and the letters “COA” if the member has a Change of Address. “COA” will require 2 lines on the form, one for the old address (list 1st) and one for the new address (list 2nd, underneath the old address).

7. Do not write in this box, it is reserved for National HQ use only.

NOTE: When you receive your copy back from National HQ after it has been inputted into their computer, it will have the expiration date of the member in this location.

8. In the box that is titled “LAST NAME (JR, etc) FIRST MI” place the members Last Name under the “LAST NAME (JR, etc) section, the members First Name under the word “FIRST” and the members Middle Initial under the “MI” section.

9. In the shaded box that is titled “PLM #” is reserved for National HQ use only. Do not put anything in this box. If a person becomes a Paid Life Member (PLM), this is where National HQ will place his/her life membership number.

10. In the box titled “STREET ADDRESS (or PO BOX #)” place the member’s residence of official mailing address. Include the Apartment # here.

11. In the box titled “CITY” place the member’s city or town name.

12. In the box titled “ST” place the member’s two letter State Code (i.e. MD, NJ).

13. In the box titled “ZIP + 4” place the member’s five digit zip code PLUS the four digits for his/her particular location within the zip code area. The Zip+4 can be obtained on the official Post Office website www.usps.com, just click on “Look up a ZIP Code”

14. In the box titled “TELEPHONE NUMBER” place the member’s primary phone number. The primary phone number may be a cell phone.

15. In the box titled “E-MAIL ADDRESS” place the members email address (if the member has one).

16. In the box titled “DATE OF BIRTH” place the members Date of Birth. This is only required for New Members and Life Members. The Life Members age is the determining factor to what dollar amount the Life Member is required to pay.
17. In the section titled “Check #”, place the number of the check that you wrote to National HQ. Send only ONE (1) check to National per Transmittal payable to “National HQ, MCL, Inc”.

18. In the sections next to each “Code” there is a line. Place the number of members, one for each completed line on the transmittal. (i.e. 1 Renewal, 2 New member, 1 51 to 64 @ 300).

19. In the sections under the $ column, enter the dollar amount by multiplying the number of members for each letter by the amount after the explanation of the letter. (i.e. 2 New Members (N) x 23.00 = 46.00)

   NOTE: If you are using the Official Transmittal located on the Dept of Maryland website [www.deptofmdmcl.org](http://www.deptofmdmcl.org), Forms/SOP page it will automatically do the math for you.

20. In the section titled “National Dues” place the totals from section 19. This is Total National Dues that should be submitted on your check to National (line 17).

   NOTE: If you are using the Official Transmittal located on the Dept of Maryland website [www.deptofmdmcl.org](http://www.deptofmdmcl.org), Forms/SOP page it will automatically do the math for you.

**CODES**

- **R** = Renewal Member
- **N** = New Member
- **RAM** = Renewal Associate Member
- **NAM** = New Associate Member
- **RDM** = Renew Dual Member (Member of more than 1 Detachment, National Voting Rights not at your Detachment)
- **NDM** = New Dual Member (Member of more than 1 Detachment, National Voting Rights not at your Detachment)
- **L** = Life Member
- **R/I** = Re-Install (Reinstatement of Member)
- **COA** = Change of Address (required 2 lines, 1 for old address & 1 for new address)
- **T** = Transfer Member

**NOTE:**

- **T** MUST attach Request For Transfer Form to Transmittal.
- **N** MUST attach Membership Application to Transmittal.
- **NAM** MUST attach Membership Application to Transmittal.
- **NDM** MUST attach Membership Application to Transmittal.
21. In the section titled Department Dues “Check #” place the number of the check that was written to the Department of Maryland. Payable to: Dept of MD – MCL

22. In the section titled Department Dues “Total $”, place the amount of the check written to the Department of Maryland. Dept Dues are $4.00 per R, N, RAM, NAM, R/I.

   NOTE: Life Members do not pay the $4.00 to the Dept.

23. The Department Paymaster will place the date he/she receives and processes the Transmittal.

24. National HQ will place a date here when they receive and process the Transmittal.

25. In the last section titled “SIGNED DETACHMENT ADJUTANT/PAYMASTER” place the signature of the Paymaster or the Paymaster/Adjutant.

26. In the section titled “PRINTED NAME” print clearly the name of the Paymaster or Paymaster/Adjutant.

27. In the section titled “ADDRESS” place the street address or PO Box # of the Paymaster.

28. In the section titled “CITY ST ZIP + 4” place the city or town, State and Zip+4 of the Paymaster or Paymaster/Adjutant.

29. Do NOT write in the shaded section titled “NATIONAL HEADQUARTERS ONLY”. When you receive your copy back from National HQ this area will be filled in.
The Original Transmittal Form is five (5) pages:

- White  Original signed copy will be stored on file at National Headquarters.
- Green  This copy is sent back to the Dept once National HQ has processed it.
- Yellow This copy is sent back to the Detachment once National HQ has processed it.
- Pink  This copy is kept on file by the Dept Paymaster when he processes the Transmittal.
- Orange This copy is the Detachment’s copy to file in the Detachment Paymasters records.

ALL Transmittals shall be sent to the Department Paymaster. His/her address is available on the Department website www.deptofmdmcl.org, Officers page OR the annual printed Staff Directory.

Electronic Transmittal Form:
When using the electronic version of the Transmittal Form it is recommended that you COLOR CODE your submission to the Department Paymaster.

- Purchase four (4) color highlighters (Green, Yellow, Pink & Orange)
- Print the Original document and place an original signature on it.
- Make 4 copies of the Original signed document.
  - If you can only print and not copy then make sure EVERY printed copy has an original signature on it.
- Color Code the 4 copies Green, Yellow, Pink & Orange.
- File the Orange copy in the Detachment Paymaster files.
- Mail the FOUR copies to the Department Paymaster (Original, Green, Yellow & Pink).

Color Coding your Transmittals will make sure that the proper routing of each document takes place at each level (Department & National HQ).

MEMBERSHIP APPLICATION: All NEW MEMBERS are required to complete a Membership Application. The ORIGINAL document with ORIGINAL SIGNATURE is to be forwarded along with the Transmittal. Marines, FMF Corpsmen & FMF Chaplains are REQUIRED to provide a Service Number. For some this will be their Social Security Number (SSN). If no Service Number is provided, the new join will be added to the Roster as an Associate Member. The Detachment may keep a copy of the Membership Application, so long as it does not include a SSN (block that # out when making a copy).

TRANSMITTAL EXAMPLE: (next page)
On the next page is an example of a completed Transmittal.
Included on this Transmittal is the Following.

- 1 Renewal (Code R)
- 1 New Member (Code N)
- 1 Reinstatement (Code R/I). Reinstatement’s pay the Renewal $ Amount
- 1 Transfer & Renewal (Code T & Code R). Yes, this can be done at the same time. It was done on two separate lines to show each Transaction separately.
- 1 Life Member (Code L)

The final Total National Dues include 3 Renewals, 1 New Member & 1 Life Member.

A TRANSFER FORM MUST be included with this Transmittal example.
A NEW MEMBER APPLICATION MUST be included with this Transmittal example.
**MARINE CORPS LEAGUE**
**MEMBERSHIP DUES TRANSMITTAL & CHANGE NOTIFICATION FORM**

**FROM:** Adjutant/Paymaster of ___________________________  
**TO:** National Adjutant/Paymaster, PO BOX 3070 MERRIFIELD VA 22116  
**VIA:** Department Paymaster

**PLEASE READ CAREFULLY**
1. PLEASE TYPE OR PRINT NEATLY AND LEGIBLY.
2. Enclose separate dues payment checks; one (1) payable to National HQ, MCL, Inc. and one (1) payable to your Department.
3. Include date of birth for all New applicants (mandatory for PLMs).
4. Utilize two entries (Old and New) to change a member’s address or to correct or change a member’s name (COA Code).
5. STAPLE ORIGINAL-SIGNED APPLICATION FORMS TO TOP COPY (applications cannot be accepted without attached application forms).
6. Detach and retain bottom copy – Forward balance to Department. 
Department – retain bottom copy and forward balance to National HQ.

<table>
<thead>
<tr>
<th>MEMB #</th>
<th>CODE(S)</th>
<th>GQ USE ONLY</th>
<th>FIRST NAME</th>
<th>LAST NAME</th>
<th>STREET ADDRESS (or PO Box #)</th>
<th>CITY</th>
<th>ST</th>
<th>ZIP</th>
<th>DATE OF BIRTH</th>
</tr>
</thead>
<tbody>
<tr>
<td>12345</td>
<td>R</td>
<td></td>
<td>JOHNNY</td>
<td>GOOD, JR.</td>
<td>123 ANYWHERE STREET, APT 2</td>
<td>BALTIMORE</td>
<td>MD</td>
<td>21076-4100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(443) 123-4567</td>
<td><a href="mailto:JGood@email.com">JGood@email.com</a></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>116111</td>
<td>N</td>
<td></td>
<td>CHESTY</td>
<td>PULLER</td>
<td>1775 HARDCORPS DRIVE</td>
<td>ANNAPOLIS</td>
<td>MD</td>
<td>21401-5323</td>
<td>11/10/1918</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(410) 123-4567</td>
<td><a href="mailto:Chesty1@aol.com">Chesty1@aol.com</a></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>161228</td>
<td>T</td>
<td></td>
<td>DREW</td>
<td>CAREY</td>
<td>14 HOLLYWOOD BLVD</td>
<td>HAGERSTOWN</td>
<td>MD</td>
<td>21111-1234</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(410) 887-5434</td>
<td><a href="mailto:marineDrew@gmail.com">marineDrew@gmail.com</a></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>SMEDLY</td>
<td>BUTLER, III</td>
<td>1345 ENGINEER WAY</td>
<td>BALTIMORE</td>
<td>MD</td>
<td>21455-8876</td>
<td>11/11/1906</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(443) 111-2222</td>
<td><a href="mailto:SmedlyB@myemail.com">SmedlyB@myemail.com</a></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23456</td>
<td>L</td>
<td></td>
<td>ROBERT</td>
<td>RIGGLE</td>
<td>1234 CALIFORNIA COURT, APT 5A</td>
<td>ELLICOTT CITY</td>
<td>MD</td>
<td>21455-1234</td>
<td>12/25/1968</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(443) 222-3333</td>
<td><a href="mailto:RiggLeMeThis@outlook.com">RiggLeMeThis@outlook.com</a></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**National Dues only**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>R</td>
<td>Renewal @ 20.00</td>
<td>$60.00</td>
</tr>
<tr>
<td>N</td>
<td>New Member @ 25.00</td>
<td>$25.00</td>
</tr>
<tr>
<td>RAM</td>
<td>Renewal Associate @ 20.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>NAM</td>
<td>New Associate @ 25.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>RDM</td>
<td>Renewal Dual @ 20.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>NDM</td>
<td>New Dual @ 25.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Life Member by age:**

- L: 35 and under @ 500
- L: 16 to @ 500
- L: 51 to @ 300
- L: 65 and over @ 200

**National Dues:** $485.00

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**PRINT OR TYPE LEGIBLY on this document!**

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© MARINE CORPS LEAGUE - DEPARTMENT OF MARYLAND
Section 4 – Completing the Request for Transfer Form

The Request for Transfer Form has TWO purposes.

1. To Transfer a member from one Detachment to another Detachment. He/she is no longer a member of the old Detachment.

2. To Transfer voting rights at the Department and National level. This is when a Member joins more than one Detachment. A Dual Member normally holds voting rights at whichever Detachment he/she joined first. A member MUST execute a Request for Transfer, Section 4 to update their voting rights to a new Detachment.

NOTE: An electronic copy of the Request for Transfer Form which you can type into is located on the Department of Maryland website www.deptofmdmcl.org. It can be downloaded to your personal computer for your use.

Filling out the Request for Transfer Form

Part 1 – This section is to be completed by the member. The member must sign and date Part 1 and then provide the signed document to the Losing Detachment Commandant.

Part 2 – This section is TO BE COMPLETED BY THE LOSING DETACHEMNT. The Losing Detachment Commandant must verify that the member is in good standing and not indebted to the Detachment. Please circle either “is” or “is not” in the (is/is not) section. The Commandant must also provide the membership expiration date or note Paid Life Member (PLM) status in place of the expiration date. The Losing Commandant should sign and date the document.

The Losing Detachment Commandant can either provide the Request for Transfer back to the member to hand carry to the new Detachment OR mail it to the Gaining Detachment’s Official Mailing Address or Gaining Detachment Commandant’s home address.

Part 3 – This section is TO BE COMPLETED BY THE GAINING DETACHEMENT. The Gaining Detachment Commandant must approve or disapprove the Transfer. It is recommended that the new Detachment vote on ALL transfer members. Transfers should not be automatic until they are reviewed by the membership, DD-214/Discharge verified and voted on. Once the Transfer Member is approved by the Gaining Detachment, the Commandant should sign and date the Request for Transfer Form. The Commandant should then provide the Request for Transfer Form to the Gaining Detachment Paymaster so he can include it with his/her next Transmittal submission.

Part 4 – This section is FOR DUAL MEMBERS ONLY and should only be completed if the member intends to move his/her voting rights at Department and National Conventions to a new Detachment.

The member should also fill out most of Part 1 (Name, Member #, PLM # [if applicable], Address, Phone, D.O.B).

Request for Transfer EXAMPLE on the following page.

The Request for Transfer Form MUST accompany a Transmittal.
# MARINE CORPS LEAGUE
# REQUEST FOR TRANSFER

1. Printed Name: SMEDLY Q. BUTLER, III  
   Member #: 151236  
   PLM #:  

2. Street: 1345 ENGINEER WAY  
   Apt #:  

3. City: BALTIMORE  
   State: MD  
   Zip: 21458-9876  

4. SSN: 111-22-3333  
   Tele#: (443) 555-2222  
   Date of Birth: 11/11/1969  

5. Date of Enlistment/Commissioning: 09/20/1993  
   Date of Discharge/Separation/Retirement: 09/19/1997  

6. I hereby request that my membership as  
   Regular Member □ M-A-L □ Dual Member □ Associate Member,  
   in the BALTIMORE □ Detachment # 565 be transferred to the MARYLAND MARINES  
   Department of  
   Member □ Associate Member or to □ M-A-L status.  

    Signature:  
    Date: 2/27/16

2. TO BE COMPLETED BY THE LOSING DETACHMENT (Det. No. 565)  
   The above member is in good standing □; delinquent □. Membership expiration date is 02/01/2017  
   Member (is not) indicated to this Detachment. (If indebted, please explain on reverse side). The transfer of this member is approved □; disapproved □.  

    Signature of Commandant:  
    Date: 02/29/2016

3. TO BE COMPLETED BY THE GAINING DETACHMENT (Det. No. 1371)  
   I have reviewed the foregoing information and hereby approve □; disapprove □ of the transfer of this member.  

    Signature of Commandant:  
    Date: 3/6/2016

4. FOR DUAL MEMBERS ONLY  
   I certify that I am a Dual Member and I hereby request that my voting rights for Department and National Conventions be transferred to  
   Detachment #  
   Department of  

    Signature of Dual Member:  
    Date: 

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**INSTRUCTIONS (Type or print legibly)**  
Complete all information in #1 and #4 (if applicable) above. Sign and date the application in space provided. Forward the form to your current Detachment Commandant for approval.  
Complete the appropriate information in #2. Sign and date the form in the space provided. Retain one copy for Detachment records and forward the original and two copies to the gaining Detachment Commandant. Send one copy to your Department Paymaster for information purposes.  
Complete #3 as appropriate. Sign and date the form in the space provided. Retain one copy. Forward the original and remaining copy to the Department Paymaster, along with Dues Transmittal Form listing the transferring member.  
Retain bottom copy and forward the original to National Headquarters along with Dues Transmittal Form listing the transferring member.
Section 5 – Completing the Report of Officer Installation Form

The Report of Officer Installation Form should be completed BEFORE the Installation takes place. The Installing Officer should refuse to sign the document unless it is filled out completely.

NOTE 1: An electronic copy of the Report of Officer Installation Form which you can type into is located on the Department of Maryland website www.deptofmdmcl.org. It can be downloaded to your personal computer for your use.

TO: NATIONAL ADJUTANT PAYMASTER
VIA: DEPARTMENT ADJUTANT
DET FEDERAL EIN: (1)
DET INCORPORATION ID #: (2) DATE (3)

1. On the line after where it states “DET FEDERAL EIN: ________” Place the Detachment’s Federal Employee Identification Number (EIN). The EIN is unique to your Detachment and is what allows you to open a bank account (aka Tax Payer ID#).

2. On the line after where it states “DET INCORPORATION ID# ________” Place the Detachment’s Maryland State Incorporation Number. The INC # is unique to your Detachment and is normally starts with the letter “D” (i.e. D11093838).

3. On the line after where it states “DATE ____________” Place the Date of your Maryland State Incorporation Number. This is the Date your Detachment was originally incorporated in the State of Maryland.

Follow the example on the following page but be sure to include the following:

- Detachment Name
- Detachment #
- Date of Elections
- Date/Place of Installation
- Installing Officer & Title
- Detachment Meeting Information
- Detachment Official Email Address (Can be the current Commandant or Adjutant)
- All Officers that are being Installed for the coming year.
- Renewal Dues Amount (National HQ uses this $ for Detachment Dues Renewal Notices)
- Submitted by name & title (The person filling out the form)
- Signature of Installing Officer
- Signature of “Submitted By” person

NOTE 2: If you change Officers mid-year, especially if it is the Commandant OR Paymaster, you should file another Report of Officer Installation Form. This keeps the Department and National up to date and allows for the National Dues Renewal Notices to be routed to the new Paymaster.

ALL Report of Officer Installation Forms SHALL be forwarded to the Department Adjutant. His/her address is located on the Dept website www.deptofmdmcl.org or the annual Staff Directory.

The Report of Officer Installation Form is used to complete the Annual Department Staff Directory.
### Marine Corps League

#### REPORT OF OFFICER INSTALLATION

**FROM:**

- NATIONAL ADJUTANT
- PAYMASTER
- VIA DEPARTMENT ADJUTANT

**TO:**

- NATIONAL ADJUTANT
- PAYMASTER
- VIA DEPARTMENT ADJUTANT

**DETachment NAME:**

- HARFORD COUNTY

**DEPARTMENT OF:**

- MARYLAND

**DATE OF ELECTIONS:**

- 03/22/2016

**DATE/PLACE OF INSTALLATION:**

- 03/22/2016
- Jarrettsville VFW Post 8672
- 1714 Morse Road, Forest Hill, MD 21050

**INSTALLING OFFICER & TITLE:**

- Craig Reeling
- Dept Commandant

**SIGNATURE OF INSTALLING OFFICER:**

- Craig P. Reeling

---

### DETACHMENT MEETING:

**DAY/DATE OF MEETING:**

- 4th Tuesday of the Month

**TIME:**

- 19:00

**PLACE:**

- Jarrettsville VFW Post 8672
- 1714 Morse Road
- Forest Hill, MD 21050
- ZIP: 21050-1234

**E-MAIL OFFICIAL CORRESPONDENCE TO:**

- Commandant@HarfordCountyMarines.org

**FAX OFFICIAL CORRESPONDENCE TO:**

- N/A

*Note: The ADDRESS information called for in the following section does not necessarily refer to the Officer’s personal mailing address, but rather the address at which the Officer will receive official correspondence from National and Department Headquarters. If the Department/Attachment has a single address, i.e. PO BOX, to which all official correspondence should be sent, list that address for all Officers. The officer must be installed to be listed on form.*

<table>
<thead>
<tr>
<th>OFFICE</th>
<th>INCUMBENT</th>
<th>PHONE NUMBER</th>
<th>ADDRESS <em>See note above</em></th>
<th>CITY, STATE ZIP 4</th>
<th>ADDRESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>COMMANDANT</td>
<td>Evelyn Remines</td>
<td>(443) 655-1234</td>
<td>PO Box 665</td>
<td>Jarrettsville, MD 21064-0656</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><a href="mailto:Commandant@HarfordCountyMarines.org">Commandant@HarfordCountyMarines.org</a></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>SENIOR VICE COMMANDANT</td>
<td>Craig Reeling</td>
<td>(443) 655-1111</td>
<td>PO Box 665</td>
<td>Jarrettsville, MD 21064-0656</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><a href="mailto:SeniorVice@HarfordCountyMarines.org">SeniorVice@HarfordCountyMarines.org</a></td>
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</tr>
<tr>
<td>JUNIOR VICE COMMANDANT</td>
<td>Dave Narrango</td>
<td>(410) 655-1236</td>
<td>PO Box 665</td>
<td>Jarrettsville, MD 21064-0656</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><a href="mailto:JuniorVice@HarfordCountyMarines.org">JuniorVice@HarfordCountyMarines.org</a></td>
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</tr>
<tr>
<td>JUDGE ADVOCATE</td>
<td>Ken Shriever</td>
<td>(410) 655-6876</td>
<td>PO Box 665</td>
<td>Jarrettsville, MD 21064-0656</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><a href="mailto:JudgeAdvocate@HarfordCountyMarines.org">JudgeAdvocate@HarfordCountyMarines.org</a></td>
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</tr>
<tr>
<td>JUNIOR PAST COMMANDANT</td>
<td>Donald Benson, Sr.</td>
<td>(443) 655-2222</td>
<td>PO Box 665</td>
<td>Jarrettsville, MD 21064-0656</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><a href="mailto:JuniorPastCommandant@HarfordCountyMarines.org">JuniorPastCommandant@HarfordCountyMarines.org</a></td>
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</tr>
<tr>
<td>ADJUTANT PAYMASTER</td>
<td>William Knox</td>
<td>(443) 555-3333</td>
<td>PO Box 665</td>
<td>Jarrettsville, MD 21064-0656</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td><a href="mailto:Adjutant@HarfordCountyMarines.org">Adjutant@HarfordCountyMarines.org</a></td>
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</tr>
<tr>
<td>PAYMASTER</td>
<td>Christine Miller-Lane</td>
<td>(410) 555-4444</td>
<td>PO Box 665</td>
<td>Jarrettsville, MD 21064-0656</td>
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</tr>
<tr>
<td></td>
<td></td>
<td><a href="mailto:Paymaster@HarfordCountyMarines.org">Paymaster@HarfordCountyMarines.org</a></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CHAPLAIN</td>
<td>Leonard Stepler</td>
<td>(443) 555-9999</td>
<td>PO Box 665</td>
<td>Jarrettsville, MD 21064-0656</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><a href="mailto:Chaplain@HarfordCountyMarines.org">Chaplain@HarfordCountyMarines.org</a></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SERGEANT-AT ARMS</td>
<td>Warren McNicholas</td>
<td>(410) 555-8888</td>
<td>PO Box 665</td>
<td>Jarrettsville, MD 21064-0656</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><a href="mailto:Sgt-at-Arms@HarfordCountyMarines.org">Sgt-at-Arms@HarfordCountyMarines.org</a></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>WEB SERGEANT</td>
<td>Craig Reeling</td>
<td>(443) 555-1111</td>
<td>PO Box 665</td>
<td>Jarrettsville, MD 21064-0656</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><a href="mailto:WebSgt@HarfordCountyMarines.org">WebSgt@HarfordCountyMarines.org</a></td>
<td></td>
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</tr>
</tbody>
</table>

Total renewal dues are $35.00. This amount is the total of Detachment, Department and National dues and will appear on the Direct Billing Notices.

<table>
<thead>
<tr>
<th>SUBMITTED BY</th>
<th>TITLE</th>
<th>SIGNATURE</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Christine Miller-Lane</td>
<td>Paymaster</td>
<td>Christine Miller-Lane</td>
<td>04/26/2016</td>
</tr>
</tbody>
</table>

**PLEASE READ CAREFULLY**

Detach and retain bottom copy. Forward balance to Department Adjutant. Department retain bottom copy and forward original to National HQ and remaining copy to National Division Vice Commandant.

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PRINT OR TYPE LEGIBLY on this document!
Section 6 – Completing the IRS 990, 990-EZ, 990-N e-Postcard

MCL Detachment’s are required to file with the Internal Revenue Service (IRS) on an annual basis.

REPORTING HISTORY

PRIOR to 2008 tax exempt organizations were expected to report to IRS only if their gross receipts were over a certain limit.

NOW all tax exempt organizations MUST file a report every year or risk losing your tax-exempt status. A copy is to be sent to the Department of Maryland Paymaster who will then forward to National HQ’s (See Chapter Eight, Section 800 of National Bylaws/Administrative Procedures).

Most small tax-exempt organizations whose annual gross receipts are normally $50,000 or less can satisfy their annual reporting requirement by electronically submitting Form 990-N if they choose not to file Form 990 or Form 990-EZ.

REPORTING FORMS

990 N
(e-Postcard) this is an easy electronic filing. Every Detachment Paymaster with internet access can file this form.

990 EZ
The EZ stands for “easy”. This is a short form with 4 pages.

990
This is a longer form and requires much more information. It is 12 pages long.

WHEN TO FILE
Notice to IRS (filing a 990 report) is due on or before the 15th day of the 5th month following your fiscal year end. Per Marine Corps League National Headquarters, National and all its subsidiaries (all Detachments, Departments and Divisions) have fiscal years starting on July 1 and ending June 30. Therefore, all 990N, 990EZ, and 990 forms are due to the IRS on or before November 15 each year.

NOTE: If your fiscal year end is not June 30th, you should change it to that date.
GROSS RECEIPTS
IRS “Gross Receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.

However, per IRS 990 Instructions, Part B, Gross Receipts: When Acting As An Agent, -if a Detachment simply “…collects funds merely as an agent for another” then, they do not include these funds in their Gross Receipts (i.e. do not include dues you forward to a Department or national as part of your Gross Receipts).

MCL IRS PARENT CODE
Every Detachment is required to be listed under the MCL Parent Code of 0955. Only National HQ’s can move your Detachment’s EIN under the MCL Parent Code. This is done annually in March.

You can look up your Detachment here. It is a Microsoft Office EXCEL file that you can sort by Group #. Pick the State of Maryland.

Exempt Organizations Business Master File Extract (EO BMF) - IRS

FILING A DETACHMENT IRS 990-N e-Postcard: NEW website link for 2016:
(The old website is no longer accepting submissions)

1. Choose “First Time Users” to create an account. Provide your First Name, Last Name and Email Address.
2. The IRS will email you a Code. Enter that Code as requested to create account. Code expires 15 minutes after the email is sent.
3. Complete the Profile set up by entering the requested data. (User Name, password, security questions, etc). This should be the Paymasters personal info. If you have a Paymasters changeover (End of Tour or Mid-Year), the new Paymaster would need to create his/her account with to file with the IRS.
4. Once your Profile is complete, you can then connect your Detachment EIN to your profile. Select “Exempt Organization”. Then insert your EIN # and click the “ADD EIN” button.

NOTE: If your Detachment is listed under the MCL Parent Code of 0955, the “Organization Name” will be listed as “MARINE CORPS LEAGUE”. Your local Detachment name might not appear and this is normal.
5. Click the “CREATE NEW FILING” button.
6. Choose your EIN where is says “--Select EIN--”. Once your EIN is inserted in the EIN box, Click the “CONTINUE” button.

7. Follow the on screen directions. Most of the information will pre-populate based on previous years returns. Answer the questions. Fill out the Detachment address (it can be a PO Box) and Principal Officer info (i.e. Commandant Joe Mattis). PO Box ok here too.
8. Once you finished you will have the opportunity to PRINT the Submission Page. Do this for your records.
9. Go to the HOME page and Click “Manage Form 990-N Submissions”.

10. Initially the “Status” box will say “pending”. After 10 minutes, it should update to “Accepted”.
11. Click on the “Submission ID” # once the “Status” changes to “Accepted” and it will bring you to a Confirmation Page. **Print the Confirmation Page.**
12. A copy of the Confirmation Page should be forwarded to the Department Paymaster by mail or email. The Department Paymaster will forward to National Headquarters.

13. The Department Paymasters address and email are listed on the Department website [www.deptofmdmcl.org](http://www.deptofmdmcl.org) (Officers Page) and the annual Department Staff Directory.
Section 7 – Completing the Maryland State Incorporation FORM 1

FORM 1 is the Maryland State “Annual Report and Personal Property Return”. All MCL Detachment’s that are Incorporated in the State of Maryland are **required to complete FORM 1 on an annual basis** by 15 April. MCL National Bylaws/Administrative Procedures requires all Detachments to be Incorporated.

FORM 1 is available for download from the Maryland State Department of Assessments & Taxation website [http://dat.maryland.gov/Pages/sdataforms.aspx](http://dat.maryland.gov/Pages/sdataforms.aspx). You can type into this PDF document.

1. Check the box for “Domestic Non-Stock Corporation”.
2. Filing Fee is - 0 - (i.e. $0.00…it’s FREE).
3. Make sure to fill the correct YEAR “20___” at the top right of the document.
4. In the section “Name of Business” place the name of your Detachment exactly how it is written on your Maryland State Incorporation paperwork.
5. In the section “Mailing Address” place the Detachment’s mailing address.
6. In the section “Email Address” place a good email address that may be used from year to year. (i.e. Commandant@HarfordCountyMarines.org OR Commandant or Paymaster personal email)
7. DEPARTMENT ID # is your Maryland State Incorporation ID Number. All Detachments should start with the letter “D”. (i.e. D11093838)
8. FEDERAL EMPLOYER IDENTIFICATION NUMBER is your Detachments EIN or also known as your tax payer ID # with the IRS.
9. DATE OF INCORPORATION OR FORMATION is your Detachments original Incorporation Date filed with the State of Maryland.
10. STATE OF INCORPORATION OR FORMATION should be Maryland.
11. FEDERAL PRINCIPAL BUSINESS CODE can be left Blank.
12. TRADING AS NAME should be left blank.
13. SECTION I
   A. Answer is: “YES” & “Date began” should be Date of Incorporation
   B. Answer is: National Veterans Service Organization
   C. Answer should be: NO
   D. OFFICERS:
      President = Commandant
      Vice-President = Senior Vice Commandant
      Secretary = Adjutant
      Treasurer = Paymaster

   DIRECTORS: (Add the names of the following)
      Junior Vice Commandant, Judge Advocate & Junior Past Commandant

14. Skip SECTION II if you answered NO in SECTION I, C.
15. SECTION III
   A. Answer should be $0.00
      You may insert your Detachments Monthly Meeting Location. Most local Detachments use the home of another organization. After inserting the address, include the caveat “(Detachment Monthly Meeting Location)”
   B. Detachments should be a Fiscal Year: 1 July – 30 June
      (If you are still on a Calendar Year insert: 1 January – 31 December)
   C. Place “n/a” for not applicable.
   D. Check the “no” box.
   E. Check the “no” box
   F. Check the “no” box
16. Make sure to have the Commandant or Paymaster Sign the document and include a contact Phone Number & Email Address.
   The title should read: Commandant (President) OR Paymaster (Treasurer)
17. Mail to the address located on Page 4 of FORM 1.
   State of Maryland
   Department of Assessments & Taxation
   Personal Property Division
   PO Box 17052
   Baltimore, MD 21297-1052
Example

FORM 1 filing deadline is 15 April.
Section 8 – Completing the Paid Life Member (PLM) Audit

The Paid Life Member Fund is governed by the National Bylaws, Article Six, Section 645. It is a separate monetary fund that is maintained by National Headquarters. The PLM Fund pays out Interest Dividends annually in the Spring. Each level receiving a 1/3 disbursement (1/3 to National; 1/3 to the Department; 1/3 to the Detachment). In order for your Detachment to receive any money from the National PLM Fund you are required to complete a PLM Audit.

1. National Headquarters will send your Detachment a “Life Interest Check List” sheet with your 30 June Detachment Roster.

2. The Detachment should verify all LIVING Life Members. If a Life Member is recently deceased, annotate his date of death on the PLM Audit next to his name.
   NOTE: All deceased Life Members should have had a MCL “Notice of Death Form” submitted for them. The Notice of Death Form is available on the Department website www.deptofmdmcl.org. A Notice of Death is the ONLY way to remove a deceased person from your Detachment Roster.

3. The Detachment will receive a disbursement for each Life Member who has been a Life Member for MORE THAN 2 years as of the date on the PLM Audit sheet. Normally 30 June.
   (i.e. PLM Date 03/2012 would be eligible to receive a disbursement with the Spring 2016 payout; PLM Date 4/2014 would NOT be eligible until 2017 Spring payout)

4. The Detachment Commandant & Detachment Paymaster must SIGN & DATE the PLM Audit. Print your name under your Signature.

5. The PLM Audit MUST be forwarded to the Department Paymaster by 15 December. The Department Paymasters address is available on the Department website www.deptofmdmcl.org OR the annual Department Staff Directory. The Department Paymaster will forward to National HQ to meet their deadline of 31 December. As long as they are postmarked 31 DECEMBER or prior, they will be included in that years PLM Audit results at National HQ.

Please see example on the following page.
<table>
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<tr>
<th>Member#</th>
<th>Name</th>
<th>Life Number</th>
<th>Lifecode</th>
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<th>Eligible</th>
<th>Notes</th>
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<td>168002</td>
<td>ATKINSON BROOK</td>
<td>34028</td>
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<td>04/2002</td>
<td>True</td>
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<td>236124</td>
<td>CAMPBELL WILLIAM</td>
<td>55655</td>
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<td>10/2012</td>
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<td>213331</td>
<td>KAWTOSKI STANLEY</td>
<td>49531</td>
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<td>133760</td>
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<td>44610</td>
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<td>66199</td>
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<td>222167</td>
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<td>168347</td>
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<td>236132</td>
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<td>236135</td>
<td>QUARTO RONALD</td>
<td>58436</td>
<td>PL</td>
<td>04/2014</td>
<td>False</td>
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</table>

Total Eligible Life Members for 1371 - MARYLAND MARINES: 11

Total Non-Eligible Life Members for 1371 - MARYLAND MARINES: 1

Total Life Members for 1371 - MARYLAND MARINES: 12

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Craig P. Reeling  11/15/15
Craig Reeling  Commandant

Ronald Adams  11/17/15
Paymaster
Section 9 – Recommendations

1. Keep good records that can be passed down to your successor. Hard copies and/or electronic files are acceptable. You are allowed to use computerized accounting software such as QuickBooks, Quicken, etc.

2. If you keep all your documents and record keeping on a computer make sure to have a back-up on an external hard drive or cloud storage.

3. PRINT or TYPE legibly on all documents that you forward to the Department or National.

4. Detachment Paymasters should seek out the advice and assistance at the Department level before calling National Headquarters.

5. Fill out all forms COMPLETELY. The Department Paymaster will check the documents and send them back to you if they are not correctly filled out.

6. All Detachment banking accounts should have at least THREE (3) people listed on them. That way if one person becomes deceased, the other two can still access the accounts.

7. All Detachment checks should have TWO (2) signatures on them.
   NOTE: The exception to this rule is dues checks made out to the Dept of Maryland and dues checks made out to National HQ’s.

8. The Department website www.deptofmdmcl.org has all the electronic forms available for you to download and utilize. Check the “SOP/Forms” page.

9. By 15 April complete Maryland FORM 1 to keep your Incorporation current.

10. By 15 November complete IRS 990 for your Fiscal Year (15 April if on Calendar Year).

11. By 15 December complete PLM Audit and send to Department Paymaster.

12. Reconcile your Detachment Quarterly Roster to make sure your membership is current with their annual dues renewal. Verify that National HQ’s has input every Transmittal you sent them. National Roster is made available Quarterly (31 March, 30 June, 30 June, 31 December).

13. Work with the Detachment Membership Retention Team (MRT) to inform members when their membership renewal has lapsed. For those members who are behind on their dues, a friendly phone call, email or mailed letter should prompt them to renew their membership.

14. If a member chooses not to renew, ask why. Learning why a member leaves the MCL is important. Could your Detachment have done anything differently to keep this member? Encourage the member to join or transfer to the Maryland Marines Member-at-Large Detachment.

15. Do NOT wait to send in Transmittals. Every member deserves to have his/her membership renewal processed in a timely manner.

16. All Checks to the Department of Maryland should be made payable to: Dept of MD – MCL
   Only write ONE (1) check to the Department per Transmittal.

17. All Checks to National Headquarters should be made payable to: National HQ, MCL, Inc.
   Only write ONE (1) check to National Headquarters per Transmittal.