

DEPARTMENT OF MARYLAND



Created 2016

PAYMASTER GUIDEBOOK

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



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. It can be downloaded to your personal computer for your use.

MARINE CORPS LEAGUE
MEMBERSHIP DUES TRANSMITTAL & CHANGE NOTIFICATION FORM

FROM: Adjutant/Paymaster of (1) Detachment # (2)
TO: National Adjutant/Paymaster, PO BOX 3070 MERRIFIELD VA 22116
VIA: Department Paymaster Date (3)
PLEASE READ CAREFULLY
Transmittal # (4)
(Start new sequence on July 1 each fiscal year).

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

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.

MEMBER # (5)	CODE(S) (6)	HQ USE ONLY (7)	LAST NAME (JR, etc.) (8)	FIRST (8)	MI (8)
PLM # (9)	STREET ADDRESS (or PO BOX #) (10)		CITY (11)	ST (12)	ZIP + 4 (13)
TELEPHONE NUMBER (14)		E-MAIL ADDRESS (15)			DATE OF BIRTH (16)

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, ect) 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.

National dues only		Check # (17)
Code		
R	Renewal @20.00	\$ 0.00
N (18)	New Member @ 25.00	(19) 0.00
RAM	Renewal Associate @20.00	0.00
NAM	New Associate @ 25.00	0.00
RDM	Renewal Dual @ 20.00	0.00
NDM	New Dual @ 25.00	0.00
Life Member by age:		
L	35 and under @ 500	0.00
L	36 to 50 @ 400	0.00
L	51 to 64 @ 300	0.00
L	65 and over @ 200	0.00
National Dues (20)		0.00

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 25.00 = 50.00)
NOTE: If you are using the Official Transmittal located on the Dept of Maryland website 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, 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.

Department Dues (21) Check # _____ Total \$ (22) _____ ----- Received at Department Date: (23) _____ ----- Received at National HQ (Date/Time Stamp) (24)
--

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.

SIGNED DETACHMENT ADJUTANT / PAYMASTER		
(25)		
PRINTED NAME		
(26)		
ADDRESS		
(27)		
CITY	ST	ZIP + 4
(28)		
NATIONAL HEADQUARTERS ONLY		
(29)		
PINS	INV	

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.

Example

MARINE CORPS LEAGUE MEMBERSHIP DUES TRANSMITTAL & CHANGE NOTIFICATION FORM

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

Detachment # 1371

Date 03/17/2016

Transmittal # 7-16
(Start new sequence on July 1 each fiscal year).

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

MEMBER # 12345	CODE(S) R	HQ USE ONLY	LAST NAME (JR, etc.) GOOD, JR.	FIRST JOHNNY	MI B
PLM #	STREET ADDRESS (or PO BOX #) 123 ANYWHERE STREET, APT 2		CITY BALTIMORE	ST MD	ZIP + 4 21078-4106
TELEPHONE NUMBER (443) 123-4567		E-MAIL ADDRESS JBGood@email.com			DATE OF BIRTH
MEMBER #	CODE(S)	HQ USE ONLY	LAST NAME (JR, etc.)	FIRST	MI
PLM #	N		PULLER	CHESTY	B
STREET ADDRESS (or PO BOX #) 1775 HARDCORPS DRIVE		CITY ANNAPOLIS	ST MD	ZIP + 4 21458-5632	
TELEPHONE NUMBER (410) 123-4567		E-MAIL ADDRESS Chesty1@aol.com			DATE OF BIRTH 11/10/1918
MEMBER #	CODE(S)	HQ USE ONLY	LAST NAME (JR, etc.)	FIRST	MI
PLM #	R/I		CAREY	DREW	T
STREET ADDRESS (or PO BOX #) 14 HOLLYWOOD BLVD		CITY HAGERSTOWN	ST MD	ZIP + 4 21111-1234	
TELEPHONE NUMBER (410) 987-6543		E-MAIL ADDRESS marinedrew@gmail.com			DATE OF BIRTH
MEMBER #	CODE(S)	HQ USE ONLY	LAST NAME (JR, etc.)	FIRST	MI
PLM #	T		BUTLER, III	SMEDLY	Q.
STREET ADDRESS (or PO BOX #) 1345 ENGINEER WAY		CITY BALTIMORE	ST MD	ZIP + 4 21458-9876	
TELEPHONE NUMBER (443) 111-2222		E-MAIL ADDRESS SmedlyB@myemail.com			DATE OF BIRTH 11/11/1969
MEMBER #	CODE(S)	HQ USE ONLY	LAST NAME (JR, etc.)	FIRST	MI
PLM #	R		BUTLER, III	SMEDLY	Q
STREET ADDRESS (or PO BOX #) 1345 ENGINEER WAY		CITY BALTIMORE	ST MD	ZIP + 4 21458-9876	
TELEPHONE NUMBER (443) 111-2222		E-MAIL ADDRESS SmedlyB@myemail.com			DATE OF BIRTH 11/11/1969
MEMBER #	CODE(S)	HQ USE ONLY	LAST NAME (JR, etc.)	FIRST	MI
PLM #	L		RIGGLE	ROBERT	S
STREET ADDRESS (or PO BOX #) 1234 CALIFORNIA COURT, APT 9A		CITY ELLICOTT CITY	ST MD	ZIP + 4 21456-1234	
TELEPHONE NUMBER (443) 222-3333		E-MAIL ADDRESS RiggleMeThis@outlook.com			DATE OF BIRTH 12/25/1968

National dues only		Check # <u>2101</u>
Code		
R	<u>3</u> Renewal @ 20.00	\$ <u>60.00</u>
N	<u>1</u> New Member @ 25.00	<u>25.00</u>
RAM	Renewal Associate @ 20.00	<u>0.00</u>
NAM	New Associate @ 25.00	<u>0.00</u>
RDM	Renewal Dual @ 20.00	<u>0.00</u>
NDM	New Dual @ 25.00	<u>0.00</u>
Life Member by age:		
L	<u>35</u> and under @ 500	<u>0.00</u>
L	<u>1</u> 36 to 50 @ 400	<u>400.00</u>
L	<u>51</u> to 64 @ 300	<u>0.00</u>
L	<u>65</u> and over @ 200	<u>0.00</u>
National Dues		485.00

Shaded area are for National HQ use only.

Department Dues	SIGNED DEPARTMENT ADJUTANT/PAYMASTER <i>Eric D. Hardcharger</i>	
Check # <u>2102</u>	PRINTED NAME ERIC D. HARDCHARGER	
Total \$ <u>16.00</u>	ADDRESS 69 MARINE WAY	
Received at Department	CITY	ST ZIP + 4
Date: _____	HAVRE DE GRACE	MD 21078-2345
Received at National HQ (Date/Time Stamp)	NATIONAL HEADQUARTERS ONLY	
	PNS	INV

Revised December 2013

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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 DETACHMENT. 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

Example

1. Printed Name SMEDLY Q. BUTLER, III Member # 151236 PLM # _____
Street 1345 ENGINEER WAY Apt # _____
City BALTIMORE State MD Zip +4 21458-9876
SSN 111-22-3333 Tele# (443) 555-2222 Date of Birth 11/11/1969
Date of Enlistment/Commissioning 09/20/1993 Date of Discharge/Separation/Retirement 09/19/1997
I hereby request that my membership as a ☒ Regular Member ☐ M-A-L ☐ Dual Member ☐ Associate Member,
in the BALTIMORE Detachment # 565 be transferred to the MARYLAND MARINES
Detachment # 1371 Department of MARYLAND as a ☒ Regular Member ☐ Dual
Member ☐ Associate Member or to ☐ M-A-L status.

Smedly Q Butler III 2/27/16
Signature Date

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/is not) indebted to this Detachment. (If indebted, please explain on reverse side). The transfer of this
member is approved ☒ disapproved ☐.

Joe Leader 02/29/2016
Signature of Commandant Date

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.

Craig P. Reed 3/16/2016
Signature of Commandant Date

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

INSTRUCTIONS (Type or print legibly)
Member requesting transfer: 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.
Losing Detachment Commandant: 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.
Gaining Detachment Commandant: 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.
Department Adjutant/Paymaster: Retain bottom copy and forward the original to National Headquarters along with Dues Transmittal Form listing the transferring member.

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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.

Example

Marine Corps League

REPORT OF OFFICER INSTALLATION



FROM:		DETACHMENT NAME	DETACHMENT #	DEPARTMENT OF
		HARFORD COUNTY	1198	MARYLAND
TO: NATIONAL ADJUTANT PAYMASTER		DEPT FEDERAL EIN:		
VIA: DEPARTMENT ADJUTANT		DEPT INCORPORATION ID # _____ DATE _____		
DET FEDERAL EIN: 27-3864621		FOR DEPT INSTALL ONLY:		
DET INCORPORATION ID # D01657552		DATE 03/17/2014		
DATE OF ELECTIONS	DATE/PLACE OF INSTALLATION	INSTALLING OFFICER & TITLE		SIGNATURE OF INSTALLING OFFICER
03/22/2016	4/26/2016 Jarrettsville VFW Post 8672 1714 Morse Road, Forest Hill, MD 21050	Craig Reeling Dept Commandant		<i>Craig P. Reeling</i>
DETACHMENT MEETING:				
DAY/DATE OF MEETING 4th Tuesday of the Month		TIME 19:00	PLACE Jarrettsville VFW Post 8672	
STREET ADDRESS 1714 Morse Road		CITY Forest Hill	STATE MD	ZIP 21050-1234

E-MAIL OFFICIAL CORRESPONDENCE TO: Commandant@HarfordCountyMarines.org

FAX OFFICIAL CORRESPONDENCE TO: _____ **MARK FOR THE ATTN:** 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/Detachment 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.

OFFICE	INCUMBENT	PHONE NUMBER EMAIL ADDRESS	ADDRESS *See note above	CITY, STATE ZIP +4
COMMANDANT	Evelyn Remines	() (443) 555-1234 Commandant@HarfordCountyMarines.org	PO Box 656	Jarrettsville, MD 21084-0656
SENIOR VICE COMMANDANT	Craig Reeling	() (443) 555-1111 SeniorVice@HarfordCountyMarines.org	PO Box 656	Jarrettsville, MD 21084-0656
JUNIOR VICE COMMANDANT	Dave Narrango	() (410) 555-1235 JuniorVice@HarfordCountyMarines.org	PO Box 656	Jarrettsville, MD 21084-0656
JUDGE ADVOCATE	Ken Shrieves	() (410) 555-9878 JudgeAdvocate@HarfordCountyMarines.org	PO Box 656	Jarrettsville, MD 21084-0656
JUNIOR PAST COMMANDANT	Donald Benson, Sr.	() (410) 555-2222 JuniorPastCommandant@HarfordCountyMarines.org	PO Box 656	Jarrettsville, MD 21084-0656
ADJUTANT PAYMASTER	N/A	()		
ADJUTANT	William Knox	() (443) 555-3333 Adjutant@HarfordCountyMarines.org	PO Box 656	Jarrettsville, MD 21084-0656
PAYMASTER	Christine Miller-Lane	() (410) 555-4444 Paymaster@HarfordCountyMarines.org	PO Box 656	Jarrettsville, MD 21084-0656
CHAPLAIN	Leonard Stiepler	() (443) 555-9999 Chaplain@HarfordCountyMarines.org	PO Box 656	Jarrettsville, MD 21084
SERGEANT- AT ARMS	Warren McNicholas	() (410) 555-8888 Sgt-at-Arms@HarfordCountyMarines.org	PO Box 656	Jarrettsville, MD 21084
WEB SERGEANT	Craig Reeling	() (443) 555-1111 WebSgt@HarfordCountyMarines.org	PO Box 656	Jarrettsville, MD 21084
		()		

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.

SUBMITTED BY	TITLE	SIGNATURE	DATE
Christine Miller-Lane	Paymaster	<i>Christine Miller-Lane</i>	04/26/2016

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

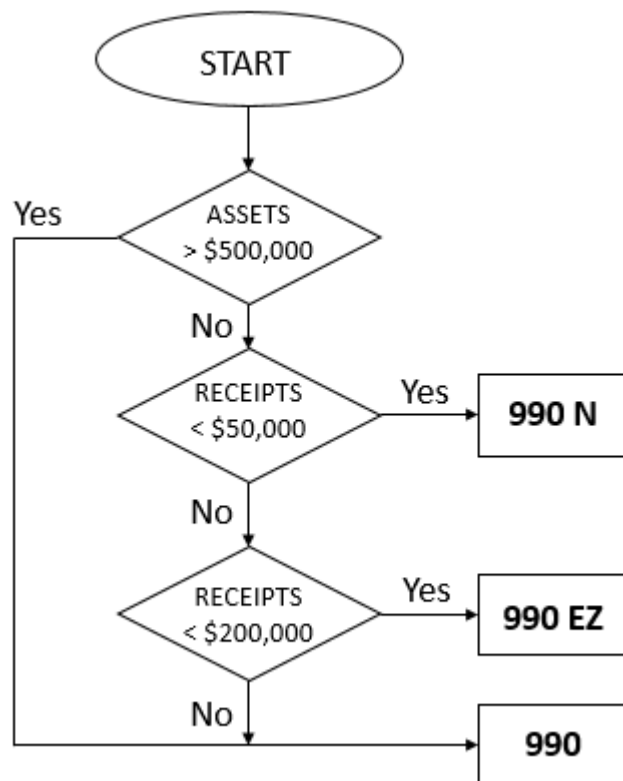
MCL Detachment's are required to file with the Internal Revenue Service (IRS) on an annual basis.

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 a 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

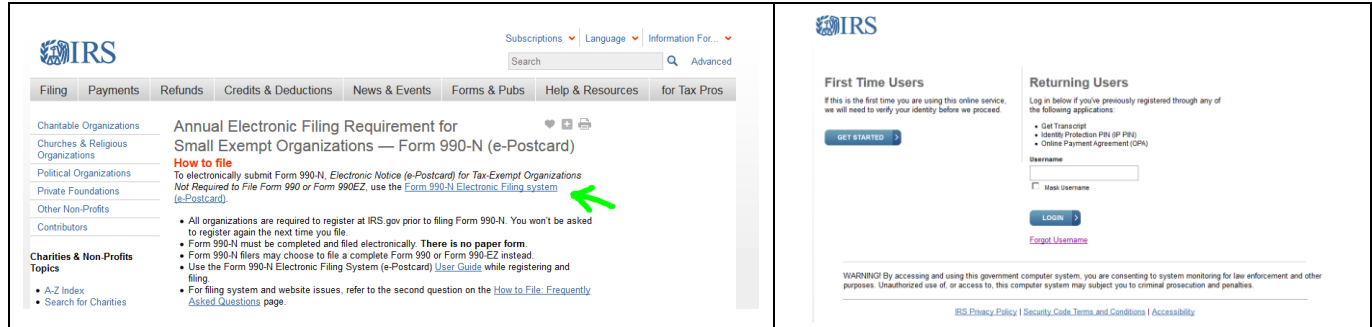
<https://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Business-Master-File-Extract-EO-BMF>

FILING A DETACHMENT IRS 990-N e-Postcard:

NEW website link for 2016:

(The old website is no longer accepting submissions)

<https://www.irs.gov/Charities-&-Non-Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-Form-990-N-e-Postcard>



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 Paymaster 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.

IRS

e-Postcard Profile

Home | Security Profile | Logout

Progress bar: e-Postcard Profile (selected), Select EIN, Organization Details, Contact Information, Confirmation

You are logged in as: **Exempt Organization** | Edit user type

EIN: **ADD EIN**

Currently Associated EIN(s)

EIN	Organization Name	Date Added	Delete
27-3864621	MARINE CORPS LEAGUE	04/19/2016	<input type="checkbox"/>

Page 1 of 1

DELETE EIN **CREATE NEW FILING**

- Click the “CREATE NEW FILING” button.
- Choose your EIN where it says “--Select EIN--”. Once your EIN is inserted in the EIN box, Click the “CONTINUE” button.

IRS

Select EIN

Home | Security Profile | Logout

Progress bar: e-Postcard Profile, Select EIN (selected), Organization Details, Contact Information, Confirmation

Please select the EIN for which you want to file for

EIN: --Select EIN-- **MANAGE E-POSTCARD PROFILE** **CONTINUE**

EIN: 27-3864621 - MARINE CORPS LEAGUE **MANAGE E-POSTCARD PROFILE** **CONTINUE**

- 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.
- Once you finished you will have the opportunity to PRINT the Submission Page. Do this for your records.
- Go to the HOME page and Click “Manage Form 990-N Submissions”.

IRS

Electronically file your Form 990-N (e-Postcard)

Home | Security Profile | Logout

e-Postcard Profile

Before you can create a Form 990-N (e-Postcard), you must create your e-Postcard Profile. Your e-Postcard Profile allows you to:

- Designate your e-Postcard Profile as either a “Preparer” or “Exempt Organization”.
- Add EINs to your e-Postcard Profile.
- Remove EINs from your e-Postcard Profile.

More information on who must file a Form 990-N

Once created, you can update your e-Postcard profile at any time. Click the button below to get started.

MANAGE E-POSTCARD PROFILE

Manage Form 990-N Submissions

Once your e-Postcard Profile is created, you can use the Manage Form 990-N Submissions page to:

- Create a Form 990-N
- View the status of your existing Form 990-N submission(s)
- Edit an in-progress Form 990-N
- Delete an in-progress Form 990-N

Click on the button below to get started.

MANAGE FORM 990-N SUBMISSIONS

Application Version Number: 1.0.3
Version Build Date: 2016-03-08 18:18

IRS

Manage Form 990-N (e-Postcard)

Home | Security Profile | Logout

EIN	Organization Name	Tax Year	End Date	Created On	Status	Submission ID	Action
27-3864621	MARINE CORPS LEAGUE	2015	12-31-2015	04-19-2016	Accepted	10065520161100132208	

Page 1 of 1


CREATE NEW FILING

- Initially the “Status” box will say “pending”. After 10 minutes, it should update to “Accepted”.
- Click on the “Submission ID” # once the “Status” changes to “Accepted” and it will bring you to a Confirmation Page. **Print the 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.

e-Postcard Filing Confirmation <https://sa.www4.irs.gov/epostcard/secure/990n/status/100655201611001...>

 **IRS**

Confirmation

[Home](#) [Security Profile](#) | [Logout](#)

Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** MARINE CORPS LEAGUE
- **EIN:** 273864621
- **Tax Year:** 2015
- **Tax Year Start Date:** 01-01-2015
- **Tax Year End Date:** 12-31-2015
- **Submission ID:** 10065520161100132208
- **Filing Status Date:** 04-19-2016
- **Filing Status:** Accepted

MANAGE FORM 990-N SUBMISSIONS

Example

13. The Department Paymasters address and email are listed on the Department website 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/sdatforms.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. DEPARTMNET 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

Annual Report and Personal Property Return					
STATE OF MARYLAND, DEPARTMENT OF ASSESSMENTS AND TAXATION, PERSONAL PROPERTY DIVISION 301 West Preston Street, Room 801, Baltimore, Maryland 21201-2395 • www.dat.maryland.gov • (410) 767-1170 • (888) 246-5941 within Maryland					
CHECK ONE	Type of Business	ID # Prefi	Filing Fee	Type of Business	ID # Prefi Filing Fee
	<input type="checkbox"/> Domestic Stock Corporation (D)		\$300	<input type="checkbox"/> Domestic Limited Liability Company (W)	\$300
	<input type="checkbox"/> Foreign Stock Corporation (F)		\$300	<input type="checkbox"/> Foreign Limited Liability Company (Z)	\$300
	<input type="checkbox"/> Domestic Non-Stock Corporation (D)		- 0 -	<input type="checkbox"/> Domestic Limited Partnership (M)	\$300
	<input type="checkbox"/> Foreign Non-Stock Corporation (F)		- 0 -	<input type="checkbox"/> Foreign Limited Partnership (P)	\$300
	<input type="checkbox"/> Foreign Insurance Corporation (F)		\$300	<input type="checkbox"/> Domestic Limited Liability Partnership (A)	\$300
	<input type="checkbox"/> Foreign Interstate Corporation (F)		- 0 -	<input type="checkbox"/> Foreign Limited Liability Partnership (E)	\$300
	<input type="checkbox"/> SDAT Certified Family Farm (A,D,M,W)		\$100	<input type="checkbox"/> Domestic Statutory Trust (B)	\$300
	<input type="checkbox"/> Real Estate Investment Trust (D)		\$300	<input type="checkbox"/> Foreign Statutory Trust (S)	\$300

2016
Form 1
Page 1 of 4
Date Received by Department

Name of Business Harford County Detachment, #1198, Marine Corps League, Inc.

Mailing Address P.O. Box 656

Jarrettsville, MD 21078

Email Address Commandant@HarfordCountyMarines.org

☐ Check here if this is a change of address

DEPARTMENT ID NUMBER		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
ID# PREFIX	D 11093838	20	- 2445998
DATE OF INCORPORATION OR FORMATION	STATE OF INCORPORATION OR FORMATION	FEDERAL PRINCIPAL BUSINESS CODE	
01/05/2006	Maryland		
TRADING AS NAME			

SECTION I

- A. Is any business conducted in Maryland? Yes Date began: 1/05/2006
(Yes or No)
- B. Nature of business conducted in Maryland: National Veterans Service Organization
- C. Does the business own, lease or use personal property located in Maryland? No If No, skip SECTION II.
(Yes or No)

ONLY CORPORATIONS COMPLETE ITEM D

- D. Names and addresses of officers and names of directors (type or print):

OFFICERS	
Names	Addresses
President EVELYN REMINES	85 New Bride Road, Rising Sun, MD 21911
Vice-President CRAIG REELING	102 Tidewater Drive, Havre de Grace, MD 21078
Secretary WILLIAM KNOX	618 Foxow Drive, Bel Air, MD 21014
Treasurer RICHARD WISHHUSEN	1434 North Bend Road, Jarrettsville, MD 21084

DIRECTORS	
Names	Names
DONALD BENSON	2153 Belfast Road, Sparks-Glenco, MD 21152
KENNETH SHRIEVES	20 Phillips Coice Court, Abingdon, MD 21009
DANIEL NARANGO	2635 Meredith Road, White Hall, MD 21161

INCLUDE DEPARTMENT ID NUMBER ON CHECK
PLEASE STAPLE CHECK HERE

ID # PREFIX
11093838
Type or Print Department ID Number Here

10/14

BUSINESS TANGIBLE PERSONAL PROPERTY LOCATED IN MARYLAND
EACH QUESTION MUST BE ANSWERED—SEE INSTRUCTIONS
ROUND DENTS TO THE NEAREST WHOLE DOLLAR

2016
Form 1
continued
Page 2 of 4

SECTION II

A. IMPORTANT: Show exact location of all personal property owned and used in the State of Maryland, including county, town, and street address (PO Boxes are not acceptable). The assessor proper distribution of assessments. If property is located in two or more jurisdictions, provide breakdown by locations by completing additional copies of Section II for each location.

☐ Check here if this location has changed from the prior year return.

Is the property located inside the limits of an incorporated town? ☐ (County) ☐ (Incorporated town) ☐ (Unincorporated town)

Note: If all of the personal property of this business is located entirely in the following exempt counties: Dorchester, Frederick, Garrett, Kent, Queen Anne's, or Talbot, you may be eligible to skip the remainder of Section II. Refer to Specific Instructions, Section II, A for more information.

1. Furniture, fixtures, tools, machinery and equipment not used for manufacturing or research and development. State the original cost of the property by year of acquisition and category of property as described in the Depreciation Rate Chart on page 4. **Include all fully depreciated property and property expensed under 25% rules.**

Column B through G require an explanation of the type of property being reported. Use the lines provided below. If additional space is needed, provide a supplemental schedule. Failure to explain the type of property will result in the property being treated as Category A property (see instructions for example). Refer to the Depreciation Rate Chart on page 4 for computer equipment rates for categories B and D.

ORIGINAL COST BY YEAR OF ACQUISITION						
Year Acquired	A	B	C	D	E	TOTAL COST
2015						0
2014						0
2013						0
2012						0
2011						0
2010						0
2009						0
2008 & prior						0
TOTAL COST COLUMNS A-G						0

DESCRIBE THROUGH PROPERTY HERE:

2. Commercial Inventory. Furnish an average of 12 monthly inventory values taken in Maryland in prior year at cost or market value of merchandise and stock in trade, inclusive products manufactured by the business and held for retail sale and inventory held on consignment. (Do not include raw materials or supplies used in manufacturing.) Note: LIFO prohibited in computing inventory value.

Average Commercial Inventory	Furnish from the latest Maryland Income Tax return:
Opening inventory - date	amount \$
Closing inventory - date	amount \$

Note: Businesses that need a Trader's License must report commercial inventory here.

3. Supplies. Furnish the average cost of consumable items not held for sale (e.g., contractor's supplies, office supplies, etc.).

Average Cost	
\$	

4. Manufacturing/Research and Development (R&D) Inventory. Furnish an average of 12 monthly inventory values taken in Maryland during prior year at cost or market value of raw materials, supplies, goods in process and finished products used in and resulting from manufacturing/R&D by the business. (Do not include manufactured products held for retail sale.)

Average Manufacturing/R&D Inventory	Furnish from the latest Maryland Income Tax return:
Opening inventory - date	amount \$
Closing inventory - date	amount \$

5. Tools, machinery and equipment used for manufacturing or research and development. State the original cost of the property by year of acquisition. Include all fully depreciated property and property expensed under 25% rules. If the business is engaged in manufacturing, R&D, and is claiming such an exemption for the first time, a manufacturing / R&D exemption application must be submitted on or before September 1, before an exemption can be granted. See instruction 11 for exception. Contact the Department or visit www.mdt.com for an application.

If the property is located in a tax-exempt jurisdiction, a detailed schedule by depreciation category should be included to take advantage of higher depreciation allowances.

Year Acquired / Original Cost		Year Acquired / Original Cost	
2015		2011	
2014		2010	
2013		2009	
2012		2008 & prior	
		TOTAL COST	\$

6. Vehicles with Interchangeable Registration (dealer, recycler, finance company, special mobile equipment, and transporter plates) and unregistered vehicles should be reported here. See specific instructions.

Year Acquired / Original Cost	Year Acquired / Original Cost		
2015	2013		
2014	2012 & prior	TOTAL COST	\$ 0

7. Non-farming livestock \$ (Book Value) \$ (Market Value)

8. Other personal property Total Cost \$

9. Property owned by others and used or held by the business as lessee or otherwise Total Cost \$

10. Property owned by the business but used or held by others as lessee or otherwise Total Cost \$

11. If the business has sales in Maryland and does not report any personal property, explain how the business is conducted without personal property. If the business is the personal property of another business, provide the name and address of that business.

SECTION III This Section must be completed.

A. Total Gross Sales, or amount of business transacted during prior year in Maryland: \$ 0.00

If the business has sales in Maryland and does not report any personal property, explain how the business is conducted without personal property. If the business is the personal property of another business, provide the name and address of that business.

Jerrellville VFW Post 8872 1714 Morse Road, Forest Hill, MD 21050
(Detachment Monthly Meeting Location)

B. If the business operates on a fiscal year, state beginning and ending dates: 1-Jan-31-Dec (Calendar Year)

C. If this is the business' first Maryland personal property return, state whether or not it succeeds an established business and give name: N/A

D. Does the business own any fully depreciated and/or expensed personal property located in Maryland? ☐ Yes ☒ No

If yes, list that property reported on this return? ☐ Yes ☒ No

E. Does this completed balance sheet or depreciation schedule reflect personal property located outside of Maryland? ☐ Yes ☒ No

If yes, reconcile it with this return.

F. I use the business disposed of assets or transferred assets in or out of Maryland during the prior year? ☐ Yes ☒ No. If yes, complete Form 40 (Disposition and Transfer Reconciliation).

PLEASE READ "IMPORTANT REMINDERS" ON PAGE 4 BEFORE SIGNING.

I declare under the penalties of perjury, pursuant to the Annotated Code of Maryland, that this return, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete return.

By my hand and the hand of the preparer, on this 15th day of April, 2016.

Signature of Taxpayer: *Erwin Remmes* Signature of Preparer: *Commandant (President)*

Printed Name of Taxpayer: *Erwin Remmes* Printed Name of Preparer: *Commandant (President)*

Address of Taxpayer: *443-243-2430* Address of Preparer: *Commandant@lerfordCountyMarines.org*

Signature of Taxpayer: *Erwin Remmes* Signature of Preparer: *Commandant (President)*

Printed Name of Taxpayer: *Erwin Remmes* Printed Name of Preparer: *Commandant (President)*

See top of page 4 for correct mailing address

Example

MAILING INSTRUCTIONS

<p>Use the address below for:</p> <ul style="list-style-type: none"> initially filed returns. State of Maryland Department of Assessments & Taxation Personal Property Division PO Box 17052 Baltimore, Maryland 21287-1052 <p>Do not send Certified Mail to this PO Box. See box at right.</p>	<p>Use the address below for:</p> <ul style="list-style-type: none"> US Postal Service Certified Mail all overnight delivery service mail. amended returns, correspondence, appeals, applications, etc. late filing penalty payments. State of Maryland Department of Assessments & Taxation Personal Property Division 301 W. Preston St. Baltimore, Maryland 21201-2395
---	--

IMPORTANT REMINDERS

- Rules for personal property extensions: Internet extension requests are due by April 15th and are free of charge. Paper extension requests are due on or before March 16th and require a \$20 processing fee for each entity.
- The annual report filing fee is \$300 for most legal entities. Be sure to enclose the correct fee with the Form 1.
- Manufacturing/R&D application deadline is September 1st. Exception for tax years beginning after June 30, 2009 - an exemption application may be filed within 6 months after the date of the first assessment notice for the taxable year that includes the manufacturing personal property. See instruction 11 for more information. A manufacturing exemption cannot be granted unless a timely application is filed. Once filed, no additional applications are required in subsequent years.
- Entities requesting a revised assessment due to other misused exemptions (vehicles, software, charitable organizations, etc.) must file that request within three years of the April 15th date the return was originally due.
- Do not prepay late filing penalties or pay personal property taxes to this Department.
- Business entities that require a Trader's License must report commercial inventory on line item 2.
- This return must be accompanied by Form 4A (Balance Sheet) or latest available balance sheet, and Form 40 (Depreciation Schedule), unless the business does not own any personal property in Maryland. All information on pages 2 and 3 of this report and supporting schedules are held confidential by this Department and are not available for public inspection. Page 1 is public record (Tax Property Article 2-212).
- If you discontinued business prior to January 1, notify the Department immediately, stating to whom and the date all personal property was sold. If the business is sold on or after January 1 and before July 1, submit statement of sale, including value of personal property, date of sale, name and address of the buyer on or before October 1.
- To ensure proper posting to your account, please include your Department ID number on your return and in all communications with the Department.
- This return must be signed by an officer or principal of the business.
- Make check for filing fee payable to Department of Assessments and Taxation. Place the Department ID number on the check.
- Place the Department ID number on page 1.

LATE FILING PENALTY

DO NOT PAY PENALTIES AT TIME OF FILING RETURN

- A business which files an annual return postmarked after the due date of April 15th will receive an initial penalty of 1/10 of one percent of the county assessment, plus interest at the rate of two percent of the initial penalty amount for each 30 days or part thereof that the return is late.
- Businesses which fail to file this report will receive estimated assessments which will twice the estimated value of the personal property owned.

DEPRECIATION RATE CHART FOR 2015 RETURNS

<p>STANDARD DEPRECIATION RATE</p> <p>Category A: 3.2% per annum.</p> <p>All property not specifically listed below.</p> <p>SPECIAL DEPRECIATION RATES (The rates below apply only to the items specifically listed. Use Category A for other assets.)</p> <p>Category B: 20% per annum*</p> <p>Mainframe computers originally costing \$500,000 or more.</p> <p>Category C: 20% per annum*</p> <p>Autos (unlicensed), bowling alley equipment, brain scanners, canvas equipment, contractor's heavy equipment (tractors, bulldozers), fax machines, hotel, motel, hospital and nursing home furniture and fixtures (room and lobby), MRI equipment, mobile telephones, model home furnishings, music boxes, outdoor Christmas decorations, outdoor theatre equipment, photocopy equipment, radio and T.V. transmitting equipment, rental pagers, rental soda fountain equipment, self-service laundry equipment, stereos, equipment, theatre seats, trucks (unlicensed), vending machines, x-ray equipment.</p>	<p>Category D: 30% per annum**</p> <p>Data processing equipment, camera software.</p> <p>Category E: 33% per annum*</p> <p>Blinds, carpets, drapes, shades. The following applies to equipment rental companies only: rental stereo and radio equipment, rental televisions, rental video cassette recorders and rental DVDs and video tapes.</p> <p>Category F: 50% per annum*</p> <p>Pinball machines, rental uniforms, rental uniforms, video games.</p> <p>Category G: 5% per annum*</p> <p>Boats, ships, vessels, (over 100 feet).</p> <p>Long-lived assets</p> <p>Property determined by the Department to have an expected life in excess of 10 years or the time of acquisition shall be depreciated at an annual rate as determined by the Department.</p> <p>* Subject to a minimum assessment of 25% of the original cost.</p> <p>** Subject to a minimum assessment of 10% of the original cost.</p>
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DATE OF ASSESSMENT NOTIFICATION	OFFICE USE ONLY

This form was printed from the DAT web site.

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.

7/14/2015

Example

Marine Corps League
Life Interest Check Edit List for
Fiscal Year: 2015

Page 311 of 1532

Life# 56679
 Date: 6/30/13

Member# Name Life Number Lifecode Life Join Date eligible taps

MIDEAST DIVISION

DEPARTMENT OF MARYLAND

Detachment: 1371 - MARYLAND MARINES Department: MD

168002	ATKINSON BROOK	34028	PL	04/2002	True	Deceased 6/4/15
236124	CAMPBELL WILLIAM	55655	PL	10/2012	True	
213331	KAWTOSKI STANLEY	49531	PL	03/2008	True	
133760	LYONS CHARLES	44610	PL		True	
66199	MITCHELL STANLEY	32625	PL	08/2001	True	
222167	MORNEAULT EDWARD	56458	PL	05/2013	True	
168347	RYAN VICTOR	36540	PL	06/2003	True	
239514	SILARD CON	53953	PL	06/2011	True	
146016	VUKMER NICK	42205	PL	11/2004	True	
229579	WALKER MICHAEL	55868	PL	12/2012	True	
236132	WENTZ MICHAEL	55656	PL	10/2012	True	
236135	QUARTO RONALD	58436	PL	04/2014	False	

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

Craig P. Reeling

11/15/15

Craig Reeling Commandant

Donald Adams

11/17/15

DON ADAMS 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.