Department of North Carolina Marine Corps League
Paymaster Training
Agenda

Review of Key Objectives & Critical Success Factors
Review of and Progress Against Prior Goals
Goals for Next Period
Review of Key Objectives & Critical Success Factors

- Overview of Paymaster Duties (Detachment Level)
  - Review Membership Dues Transmittals
    - Review New Membership Form
    - Review Transfer Form
  - Review Report of Office Installation (RIO) Form
    - Review Notice of Death (NOD) Form

- Review Paid Life Membership (PLM) Audit
  - Filing/Completing the PLM Audits
  - Filing/Completing the IRS 990, 990-EZ, or 990N ePostcard
Paymaster Duties (Detachment Level)

- Treasurer
- Recorder of Business Transactions
- Receives, Deposits, Issue Monies
- Ensure Membership Eligibility
- Assist in Det. Financial Audit
- File 990 Form
- File PLM Audit Reports
Membership Dues Transmittals

- Fill every block (In Red on next set of slides)
- Transmittal Numbers (i.e.: 01-2019, 02-2019, etc.)
  - Minimize the number of pages
- Member Number: the six (6) digit membership number (not PLM # for Life Membership)
  - Appropriate Codes
- Department Dues are $5.00 for each Regular Member Transaction
- NOTE: No Dues for LIFE Member Transaction
- Mail one (1) original with checks to the DONC Paymaster
Membership Dues Transmittals (Cont’d)

Codes:

N = New Member
RI = Re-Instatement
R = Renewal
T = Transfer
H = Honorary
HAD = Honorary Active Duty
COAO = Change of address – Old
COAN = Change of address - New
NOD = Notice of Death
** For NOTICE OF DEATH (Code: NOD) MUST BE ACCOMPANIED BY A NOTICE OF DEATH FORM (See Below)

** For NOTICE OF DEATH (Code: NOD) MUST BE ACCOMPANIED BY A NOTICE OF DEATH FORM (See Below)

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### Marine Corps League

#### Membership Dues Transmittal & Change Notification Form

**Detachment Name**: 0123

**Date**: 09/08/2017

**Transmittal #: 1-2019**

**Address**

<table>
<thead>
<tr>
<th>DETACHMENT NAME</th>
<th>ADDRESS ONLY</th>
<th>DETACHMENT ADDRESS FROM (PO BOX #)</th>
<th>CITY</th>
<th>ST</th>
<th>ZIP</th>
</tr>
</thead>
<tbody>
<tr>
<td>COAO</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Address**

### Must Be Accompanied by an Original Membership Application

**MUST BE ACCOMPANIED BY AN ORIGINAL MEMBERSHIP APPLICATION**

**NOTE:** DO NOT SEND DD-214

**BRINGS MEMBER TO CURRENT, then They can renew during The annual period**

**RENEWAL**

**OLD ADDRESS**

**NEW ADDRESS**

### Legal Information

**First Name**

**Last Name**

**MI**

**Address**

**Email**

**Phone**

**Mailing Address**

**Home Town**

**State**

**ZIP**

**NMCCL.org/Forms/Transmittal Form**
have you ever been convicted of a felony?  

[prompt]  

[answer]

[required fields]

[additional instructions]

Applicant's Signature:

Oath of Membership - Regular Members:

[required fields]

Oath of Membership - Associate Members:

[required fields]

[additional instructions]

[link]
NCMCL.org/Forms/New Membership Application
须由旧 detachment commandant 填写并签字。
Report of Officer Installation (ROI)

- One is to be done ANNUALLY per National By-Laws
  - Even if the Officers are staying the same
    - Fill every block (In Red on next slide)
  - Installing Officer is one who is NOT being elected or appointed
- E-Mail ROI to the DONC Adjutant, DONC Paymaster, and your DONC DVC
### Marine Corps League

#### Report of Officer Installation – Detachment

**Detachment:** SemperFidelis  001  DONC

<table>
<thead>
<tr>
<th>Name</th>
<th>Number</th>
<th>Date of Incorporation</th>
<th>Federal EIN</th>
<th>Incorporation ID No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>HQ – USMC – Washington, DC</td>
<td>08/04/1937</td>
<td>00-1234567</td>
<td>0012345678</td>
<td></td>
</tr>
</tbody>
</table>

**Incumbent:** Samuel Nicholas

**Note:** The Officer must be installed to be listed on this form.

<table>
<thead>
<tr>
<th>Office</th>
<th>Incumbent (Include Member No. &amp; Address)</th>
<th>Email &amp; Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commandant</td>
<td>John A. LeJeune (000001) PSC Box 20005, CLNC 28542</td>
<td><a href="mailto:det01.commandant@gmail.com">det01.commandant@gmail.com</a> (919) 451-2414</td>
</tr>
<tr>
<td>Senior Vice Commandant</td>
<td>Wendell C. Neville (000002) 90 Curtis Rd., Jacksonville, NC 28540</td>
<td><a href="mailto:det01.srvicecmdt@gmail.com">det01.srvicecmdt@gmail.com</a> 910-449-5411</td>
</tr>
<tr>
<td>Junior Vice Commandant</td>
<td>Ben H. Fuller (000003) “C” St., BLDG-1, MCAS Cherry Pt., NC 28533</td>
<td><a href="mailto:det01.jrvicecmdt@gmail.com">det01.jrvicecmdt@gmail.com</a> 252-466-4201</td>
</tr>
<tr>
<td>Judge Advocate</td>
<td>John Glenn (000004) 1st Ave., MCAS Cherry Point, NC 28533</td>
<td><a href="mailto:det01.judgeadvocate@gmail.com">det01.judgeadvocate@gmail.com</a> 252-466-5236</td>
</tr>
<tr>
<td>Junior Past Commandant</td>
<td>George Barnett (000005) BLDG-60 Molly Pitcher Rd., CLNC 28543</td>
<td><a href="mailto:personal.email@account.com">personal.email@account.com</a> 910-451-1056</td>
</tr>
<tr>
<td>Adjutant</td>
<td>Smedley Butler (000006) PSC Box 2005, CLNC 28542</td>
<td><a href="mailto:det01.adjutant@gmail.com">det01.adjutant@gmail.com</a> 910-451-5655</td>
</tr>
<tr>
<td>Paymaster</td>
<td>Joe Foss (000007) Reichler Rec. Ctr, Molly Pitcher Rd, CLNC 28543</td>
<td><a href="mailto:det01.paymaster@gmail.com">det01.paymaster@gmail.com</a> 910-451-7796</td>
</tr>
<tr>
<td>Chaplain</td>
<td>Minnie Spotted-Wolf (000008) PSC Box 2005, Camp LeJeune, NC 28542</td>
<td><a href="mailto:det01.chaplain@gmail.com">det01.chaplain@gmail.com</a> 910-451-2414</td>
</tr>
<tr>
<td>Sgt-At-Arms</td>
<td>Leland Diamond (000009) BLDG-AS187, Jacksonville, NC 28545</td>
<td><a href="mailto:det01.sgtatarms@gmail.com">det01.sgtatarms@gmail.com</a> 910-449-7695</td>
</tr>
<tr>
<td>Web Sgt</td>
<td>Charles Mawhinney (000010) BLDG-AS187, Jacksonville, NC 28545</td>
<td><a href="mailto:det01.webmaster@gmail.com">det01.webmaster@gmail.com</a> 910-449-5428</td>
</tr>
<tr>
<td>Marine 4 Life</td>
<td>Gilbert “Hashmark” Johnson (000011) BLDG-AS187, Jacksonville, NC 28545</td>
<td><a href="mailto:det01.ml4@gmail.com">det01.ml4@gmail.com</a> 910-449-4208</td>
</tr>
</tbody>
</table>

**Date, Time & Place of Detachment Meetings**

**First Wednesday**  1830 hrs  HQ, MCB, Holcomb Blvd, CLNC

**Detachment Renewal Dues** *(This amount is the total of Detachment, Department & National dues)*

**Adjutant:** Smedley Butler  04-JAN-21

**LINK:** NCMCL.org/Forms/Report of Office Installation
Notice of Death Form

- Done as details are known
- Remarks are appreciated
- Send the hard copy with a transmittal to the Dept. Paymaster
- E-mail the electronic copy to the Dept. Chaplain
Evans Carlson
SemperFidelis

Detachment # 001
Marine Corps League, did answer his/her Final Earthly Roll Call on 27 MAY 1947

The deceased is survived by Mrs. Peggy Tatum Carlson  Wife
who resides at Elm St.  Brightwood
Oregon  97011

Membership Number 123456  PLM Number 01234

Remarks: Evan Carlson, Brig. General USMC-Ret. Served with distinction in the US Army (1912-1921) and then with the US Marine Corps (1922-1939, 1941-1946). Commanded the 2nd Raider Battalion (aka “Carlson’s Raiders”) during WWII. Awards include: Navy Cross (3) Legion of Merit, Purple Heart Medal (2), Croce al Merito di Guerra (Italy)

Date 27 MAY 1947

Submitted by Minnie Spotted-Wolf

Email Address Det001.chaplain@gmail.com
Forms Links

- MCL-National Web Site (Fillable Blocks):
  - https://www.mcleaguelibrary.org/

- Dept. of NC:
  - http://www.ncmcl.org/forms.html
Paid Life Membership (PLM) Audit

- Review and Note any/all Discrepancies
- In the case of death: Note on PLM & Fill and forward REPORT OF DEATH form
- Detachment Commandant & Paymaster Endorsement Required
- Submit to DoNC Paymaster (Due: 10/31)
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.ncmcl.org](http://www.ncmcl.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 2015 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 31 October. The Department Paymasters address is available on the Department website [www.ncmcl.org](http://www.ncmcl.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.
6. The June rosters are to be used for the PLM Audit.
7. Detachments are to include the following statement. Again, it must be signed and dated by the Detachment Commandant and Paymaster (Sign on line and print name below signature – Refer to paragraph 4.):

   **We certify this roster to be true and accurate:**

   ______________________________________________________
   Commandant

   ______________________________________________________
   Paymaster

   (See example on the following page)
Marine Corps League
Life Interest Check Edit List for
Fiscal Year: 2015

List#: 56679
Date: 9/30/13

MidEast Division
Department of Maryland

Detachment: 1371 - Maryland Marines
Department: MD

<table>
<thead>
<tr>
<th>Member #</th>
<th>Name</th>
<th>Life Number/License</th>
<th>Life Join Date</th>
<th>eligible</th>
<th>laps</th>
</tr>
</thead>
<tbody>
<tr>
<td>159328</td>
<td>ATKINSON BROOK</td>
<td>104028</td>
<td>04/2002</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>238124</td>
<td>CAMPBELL WILLIAM</td>
<td>56666</td>
<td>10/2012</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>213331</td>
<td>KAWITSKI STANLEY</td>
<td>49531</td>
<td>03/2008</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>133700</td>
<td>LYONS CHARLES</td>
<td>44610</td>
<td></td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>66199</td>
<td>MITCHELL STANLEY</td>
<td>35265</td>
<td>06/2001</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>227167</td>
<td>MORNEAULT EDWARD</td>
<td>86488</td>
<td>06/2013</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>168347</td>
<td>RYAN VICTOR</td>
<td>36540</td>
<td>06/2003</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>239514</td>
<td>SIFLARD COR</td>
<td>50563</td>
<td>06/2011</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>146016</td>
<td>VUHMER NICK</td>
<td>42265</td>
<td>11/2004</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>229579</td>
<td>WALKER MICHAEL</td>
<td>55888</td>
<td>12/2012</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>236132</td>
<td>WENTZ MICHAEL</td>
<td>55656</td>
<td>10/2012</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>236136</td>
<td>QUARTO RONALD</td>
<td>58436</td>
<td>04/2014</td>
<td>False</td>
<td></td>
</tr>
</tbody>
</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

We certify this roster to be true and accurate:

Craig P. Reeling 11/5/15

Commandant
Craig P. Reeling  Commandant

Paymaster
11/7/15

Paymaster
Review of Filing Procedure for IRS Form 990, 990-EZ, or 990-N (e-Postcard)

• Filing/Completing the IRS Form 990, 990-EZ, or 990-N (e-Postcard)
• Submit to DoNC – Paymaster NLT SEPTEMBER 30TH
Step-1
IRS Web Site: www.irs.gov

Click on: Charities & Nonprofits
Charities and Nonprofits Page

Step-2:

Click on:
Annual Filing and Forms
Step-3: Annual Filing and Forms Page

Click on: Annual electronic notice (e-Postcard) for small exempt organizations
Step 4:

Annual Electronic Filing Requirement for Small Exempt Organizations Form 990-N (e-Postcard)

Link: Form 990-N Electronic Filing System (e-Postcard)

Ready to file?

After you have read the information above and the User Guide, use the Form 990-N Electronic Filing System (e-Postcard) page to start the process.

Search for Form 990-N filings

To search for organizations that have filed Form 990-N and to view their filings, see Tax Exempt Organization Search. You can also download the entire database of Form 990-N filings.

Additional information

- Frequently Asked Questions for Form 990-N
- User Guide (PDF) for Form 990-N Electronic Filing System (e-Postcard)
- Form 990 Overview course at StanDrews.gov
- Frequently Asked Questions - Acceptance of extension for not filing annual return or notice
- Final regulations (PDF) (August 10, 2009)
- www.TaxExemptFile.gov - Interactive Course
- Educational resources - tools to help you file your Form 990-N and review their filings
- EG Update - Subscribe to the EG Newsletter to stay informed of new and important information for filing.
Step-5:
Form 990-N (e-Postcard) Login Page
Link: IRS Log In Page
Step-6 (1):
Log In History

Online Security Information

Your Login History
For your security, we will show you your most recent login history every time you log in. Report suspicious activity.

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug 29, 2019</td>
<td>18:16</td>
<td>Login</td>
</tr>
<tr>
<td>Jun 25, 2019</td>
<td>23:15</td>
<td>Login</td>
</tr>
<tr>
<td>Jun 15, 2019</td>
<td>14:42</td>
<td>Login</td>
</tr>
<tr>
<td>Jan 07, 2019</td>
<td>23:16</td>
<td>Login</td>
</tr>
</tbody>
</table>

Security Announcement:
The IRS will send email notifications to confirm registration and profile changes, but will never send unsolicited emails.
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 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.

5. Click the “CREATE NEW FILING” button.

6. Choose your EIN where it 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 Marks), PO Box ok here too.

8. Once you finished you will have the opportunity to PRINT the Submission Page. Do this for your records.
Form 990-N
Department of the Treasury
Internal Revenue Service

Electronic Notice (e-Postcard)
for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

A. For the 2018 Calendar year, or tax year beginning 2018-01-01 and ending 2018-12-31
B. Check if available
   ☑ Terminated for Business
   ☑ Gross receipts are normally $50,000 or less

C. Name of Organization: MARINE CORPS LEAGUE
   9650 Strickland Rd Ste 103
   Box 114, Raleigh, NC, US
   27615

D. Employee Identification Number

E. Website: www.ncmcl.org

F. Name of Principal Officer: Randal E Remper
   9650 Strickland Rd Ste 103
   Box 114, Raleigh, NC, US
   27615

OMB No. 1545-2085
2018
Open to Public Inspection

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.
Step-7:
Form 990-N (e-Postcard) Filing Page

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 National to Headquarters.

13. The Department Paymaster address and email are listed on the Department website (Officers Page).
Add Detachment Number
Filing IRS Form 990-N

• IRS Web Site: http://www.irs.gov


• IRS Form 990-N Login Page Link: IRS Log In Page
Goals for Next Period

- Submitting Hard-Copy Confirmation of Form-990’s Submission by:
  - September 30th
- Submit PLM’s Audits by:
  - October 31st
Summary

• Understand/Know your responsibilities as a Detachment Paymaster
  • Transmittals – minimalize pages
  • New Membership Procedure
    • Transfer Procedure
  • Report of Officer Installation (ROI) Procedure
    • Notice of Death procedure
    • PLM procedures and deadlines
  • Form 990N procedures and deadlines
DoNC Website: www.ncmcl.org
Form & Documents: http://www.ncmcl.org/forms.html

MCL National Website: https://www.mclnational.org/
Library/Forms & Documents: https://www.mcleaguelibrary.org/

Mailing Address:
Randal E. Rempfer, Paymaster
Dept. of NC, MCL
9650 Strickland Rd., Suite 103-114
Raleigh, NC 27615-1903

My Phone Number: 919-741-7012