

# DEPARTMENT OF NORTH CAROLINA (DoNC)



# PAYMASTER GUIDEBOOK

## Detachment Paymaster Guidebook

Revised 14 September 2019 by Randal E. Rempfer

DoNC Paymaster

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**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 submit an annual Paid Life Member (PLM) Audit.
7. 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 the Department of NC Paymaster with any questions and/or suggestions.
8. To provide links to specific forms/websites at the Dept. of NC (DoNC) and National (MCL – National HQ):
  - DoNC Link: [DoNC Homepage](http://www.ncmcl.org/) / website address: <http://www.ncmcl.org/>
  - MCL-National HQ Link: [National Homepage](https://www.mclnational.org/) / website address: <https://www.mclnational.org/>

Note: This Guidance was created using the “Guidebook for Detachment Officers” dated February 2013, the National Bylaws and Administrative Policy Manual

*(Disclaimer – Many manuals and resources have been used to create this guide to assist Detachment and Department Paymasters. They are but a guide. As the Paymaster, it is your responsibility to ensure you are conducting your responsibilities in accordance with all Marine Corps League’s Bylaws and Policies. With that being said, I sincerely hope this guide makes your responsibilities easier. Semper Fi!)*

## **Section 2 - Detachment Duties of the Paymaster**

**Authority** - *The Paymaster is a required position.*

**Eligibility** - The general duties of the paymaster are not specified in the National Bylaws for the Detachments or the Departments. As a general guide, the National Bylaws Article Three, Sections 310(b), (4) through (15) should be followed. The paymaster serves as treasurer, records the business transactions, and receives and deposits all monies in federally insured accounts maintained in the name of the Detachment only. The paymaster must assist in an annual audit and must surrender all records and other property to the duly elected or appointed successor. The Detachment Judge Advocate and the Detachment Paymaster should ensure that "Membership Eligibility" be followed in accordance with the National Bylaws Article Six, Section 600.

**Internal Revenue (IRS) Filing Requirement** – The Marine Corps League is chartered by Congress as a non-profit organization. The League is recognized by the IRS as an Internal Revenue Code (IRS) 501 (c) (4) entity. The League's IRS Group Exemption Number is "0955." All Detachments, Departments, and other subsidiary organizations chartered by the League derive their exemption status with the IRS under the Group Exemption Number 0955.

**990 Filing** - Beginning in Fiscal Year 2008 the IRS requested that all Detachments, regardless of the amount of income, file with the IRS. The amount of income will determine which form is filed. Less than \$25,000 gross income will require a Form 990-N electronic postcard, income between \$25,000 - \$99,999 requires a Form 990-EZ and \$100,000.00 or more gross income requires the long form 990. Detachments that fail to file for three successive years will have their tax-exempt status revoked. Note - Each Detachment must request and obtain an EIN number. This number must be re-certified each and every year. Failure to re-certify could mean the Detachment losing their non-profit status.

**Note** – this is an extremely important requirement for each Detachment. The Paymaster and Commandant MUST become proficient to ensure this is accomplished each year.

**All Memberships Dues** – All Membership dues must be paid by 1 September of each year for the upcoming year. All Detachment members are considered delinquent if their annual membership dues are NOT paid by 1 September each year.

**Detachment Dues Amount** – The Each Detachment set's their own amounts for new memberships as well as renewal fees or dues. This amount is set with National by submitting the appropriate amount on the bottom of the "Report of Officers Installation (ROI)." There are minimum amounts that must be sent to National as well as the Department for membership dues. The Detachment should consider the following guidelines as requirement on the date of this "Guidance Letter."

**1. New Memberships (Regular & Associate)** – The standard rate that must be received and sent to National for a new member joining a Detachment is \$25.00. For that same new member, \$5.00 must be received and sent to the DoNC. Thus, for a new member must pay at least \$30.00 to satisfy the requirement for \$25.00 to be sent to National and \$5.00 be sent to DoNC for every new member. As an example, if a Detachment charges \$35.00 for a new member, then after sending in the \$30.00, the Detachment would retain \$5.00 for its own funds. For those new members that join between 1 March

through 30 August each year, they must pay \$15.00 to National, \$5.00 to the DoNC, and any amount additionally set by the Detachment.

**2. Renewal Memberships (Regular & Associate)** – The standard rate that must be received and sent to National for a “renewal” membership in a Detachment is \$20.00. For that same renewal member, \$5.00 must be received and sent to the DoNC. Thus, for a “renewal” member must pay at least \$25.00 to satisfy the requirement for \$20.00 to be sent to National and \$5.00 be sent to DoNC for every “renewal” member. As an example, if a Detachment charges \$30.00 for a “renewal” member, then after sending in the \$25.00, the Detachment would retain \$5.00 for its own funds.

### **Section 3 - Procedures for Completing Membership Dues Transmittal**

**Dues Transmittals** – The “Dues Transmittal Form” revised 2016 should be the only form that is used at this time. On this form and all forms, ensure the dues amounts are correct with current year. The paymaster receives all monies that come into the possession of the Detachment and **MUST** make a record of the receipts. The first of these is the member’s dues. The funds are forwarded to the Department Paymaster and then forwarded to the National Headquarters. These forms are available of the National Website under the Library. Instructions are “SPECIFICALLY” listed on each form. These instructions must be followed exactly.

**PLEASE FILL OUT EVERY BLOCK FOR EACH MEMBER OR EACH NEW MEMBER, RENEWAL, OR ANY OTHER REQUIREMENTS ON ALL TRANSMITTALS.**

#### **Specific Guidance on Filling out the Dues Transmittal Form**

**List Adjutant/Paymaster of your Detachment** – Place Detachment Name here.

**List Detachment #** – Place Detachment Number here.

**List Date Submitting Transmittal** – Self Explanatory.

**Dues Transmittal Number** – The National Membership Manager uses the Transmittal number for filling, record, and information purposes. The number is in sequence beginning each JULY 1<sup>ST</sup>. This number is inserted by the Detachment Paymaster. **PLEASE USE THE FOLLOWING EXAMPLE AND SEQUENCE** – The first transmittal in July is numbered “1” and the next, regardless of its date, will be number “2.” It is important that the paymaster sends in the Transmittals on a regular basis. **NO MEMBER’S DUES SHOULD BE HELD LONGER THAN 30 DAYS.** A paymaster may send in Transmittals several times a month but can never hold the memberships dues longer than the 30 days. It is permissible to send a Transmittal in as soon as possible even if it only has one or two names on it. **ON 1 JULY EACH YEAR, START THE FIRST TRANSMITTAL WITH THE NUMBER 1, THEN 2, ETC. FOR SUBSEQUENT TRANSMITTALS REGARDLESS HOW MANY IN THE SERIES.**

**Member Number** – This number is assigned by National Headquarters for all new League members and is the individual identifying number assigned for every member. Their Member Number is then used on all future transmittals, correspondence, transfer forms, scholarship application, etc. and should be entered on the Dues Transmittal for all renewals.

**Code (s)** – This information obtained from the bottom left side of the Form. A new code as of 1 Jan 2014, is “R/I.” This code is used when a member has gone several years or more than one year without paying their annual dues. The member can pay the “new member” fee and the paymaster should use the members old MCL number and place “R/I” under the code. This member is treated like a new member and they are required to submit a new registration form as in accordance with the National Bylaws, Section 620, if they still have their MCL membership number.

**Full Name** – Self Explanatory. Should be legal name, not nicknames, etc.

**Full Street Address** – Street address, City, State, and Zip Code with plus 4 numbers for zip code. The Zip Code information may be obtained from the following website:

**<https://tools.usps.com/go/ZipLookupAction!input.action> or Google “Zip Codes.”**

**Telephone Number and E-mail Address** – Self Explanatory and important.

**Date of Birth (DOB)** – This information is REQUIRED for application for LIFE MEMBERSHIP (PLM) and determines the Life Member dues amount. The National Bylaws Section 645 states that the recording of the DOB is optional for annual renewals but MANDATORY for submitting a Life Membership.

**National Dues Only** – Ensure that appropriate check number is listed and amount of check for National MCL. Ensure that the appropriate code is used for each reason for dues. The dues being submitted to National should correspond to the chart on the bottom-left side of Dues Transmittal Form. Ensure that \$20 for renewals and \$25 for new memberships are submitted via transmittal for each member. This amount started as of 1 January 2014. Also, notice the three categories for new members who join between 1 March through 30 August each year.

**Department Dues** – Ensure that appropriate check number is listed and amount of check for Department. Each new membership and each renewal requires \$5.00 for each person listed on Dues Transmittal Form. These dues are mandatory. The Date “Received at Department” will be placed IN THIS BOX BY THE Department Paymaster.

**Received at National HQ** – Only the National Headquarters shall place a Date/Time stamp in this box.

**Detachment Adjutant/Paymaster Information** – Ensure that paymaster signs, and list full name, e-Mail, full street/PO Box address, City, State, and zip code to include plus 4.  
NOTE: If there is no line/space for the e-Mail (older forms), list email in lieu of address.

**Department Paymaster Information** – Ensure that Department Paymaster’s printed name, E-mail Address, and telephone number is placed in this box.

**Life Member – NOTE – LIFE MEMBERSHIPS MUST BE PLACED ON A “DUES TRANSMITTAL FORM” ONLY WITH OTHER LIFE MEMBERSHIPS. NEW OR RENEWAL DUES CANNOT BE PLACED ON “DUES TRANSMITTAL FORM” WITH LIFE MEMBERSHIPS. THIS POLICY IS AS STATED BY THE NATIONAL MEMBERSHIP MANAGER.**

A member is GOOD STANDING may become a Life Member. No portion of the Life Membership dues monies are retained by the Detachment or the Department at the time of submission to National Headquarters. The entire amount is contained in the check payable to National Headquarters accompanying the Dues Transmittal. A Life Member Number (PLM#) is assigned for every new Life Member which is separate from the membership number. The PLM# is assigned by National Headquarters once they receive the Dues Transmittal and the check. If a NEW member wishes to join the League as a Life Member, they must FIRST pay the first-year dues to become a member in GOOD STANDING and eligible for life membership. A life member never pays additional dues to the League. Life membership dues are invested by the National Comptroller. At the end of each fiscal year of the League (June 30), the National Comptroller determines the dividend due to each Detachment based on returns on the Life Membership Fund investments. The National Membership Manager provides each Detachment with a list of Life Members annually

**Current Life Fees (As of 1 Jan 2014)** – Note – the member must be paid in full with their annual fees before they can pay their Life Fees.

0 – 35.....	\$500
36 - 50 .....	\$400
51 – 64.....	\$300
65 & over .....	\$200

**New Member Applications** – Each new member listed on the application MUST HAVE a new “Application for Membership” form attached to the Dues Transmittal Form. The “Application for Membership” form must be fully filled out and please ensure that the new member’s Social Security Number or Service Number is filled in and that the application has the members original signature on the form. The Detachment Paymaster should retain a copy of the new membership form that is mailed to the Department Paymaster along with the Transmittal with that members name listed on the Transmittal.

**New Member Dues** – All new members joining between 1 September through 28 February, will pay the full membership dues (**\$25.00**) to **MCL – National HQ**. All new members joining between 1 March through 30 August, will pay the one-half of the full membership dues (**\$15.00**) to **MCL – National HQ**. See the current Transmittal for each requirement for new members. This applies to both regular and associate new members.

**Note on Acceptance of New Members** – The acceptance of any new member is solely at the discretion of the Detachment members in accordance of Article 5, Section 540 of the National Bylaws. It is recommended that the Detachment votes on new members without that member present. Consideration must be considered on any member that states that they have a felony conviction. Before acceptance, this member must be properly vetted, and the type of felony considered. If in doubt, request the Chief Operating officer to make the decision. No Marine or Associate may join the Marine Corps League if ever convicted by any court of a crime where the victim was a child.

**Forwarding the Transmittal (All but Life Memberships)** – The paymaster deposits all monies, in the Detachment’s official bank account, from members for their membership dues. The Paymaster then fully fills out the Dues Transmittal Forms as stated above. Two checks are then made out. The first check is made out to “**MCL – National HQ**.” This check will include all monies for payment of new members, renewals, and Dual memberships. Ensure that the check is correct in accordance with

the amount required for each category. The second check will be made to the “**DoNC - MCL**.” Each new member or renewal for all categories, the Department must receive **\$5.00** for each member listed on the Transmittal. Ensure that you list the checks amount and both check numbers at the appropriate location at the bottom of the Dues Transmittal Form. The Detachment Paymaster will then retain a copy of the Dues Transmittal Form. One (1) copy (the Original) of the “Dues Transmittal Form” and both checks are then mailed to the current Department Paymaster. The Department Paymaster will retain the **DoNC** check and retain a copy of the form. The Original of the Dues Transmittal Form and the **MCL – National HQ** check will be forwarded to National Headquarters by the Department Paymaster. The Department and the Detachment should get a stamped copy of the dated Transmittal form e-Mailed back.

**Forwarding the Transmittal for Life Memberships Only** – The paymaster deposits all monies in the Detachment’s official bank account from members for their Life Membership dues. The Paymaster then fully fills out the Dues Transmittal Forms as stated above. **ONLY** one check is made out. The check is made out to “National MCL.” This check will include all monies for payment of “Life Memberships” only. Ensure that the check is correct in accordance with the amount required for Life Membership (See chart at bottom left side of Dues Transmittal Form.). **THERE IS NOT A CHECK GIVEN TO DEPARTMENT FOR NEW LIFE MEMBERSHIPS.** Ensure that you list the check amount and check number at the appropriate location at the bottom of the Dues Transmittal Form. The Detachment Paymaster will then retain a copy of the Dues Transmittal Form. One (1) copy of the “Dues Transmittal Form” and the one check is then mailed to the current Department Paymaster. The Department Paymaster will retain a copy of the form. The Original of the Dues Transmittal Form and the **MCL – National HQ** check will be forwarded to National Headquarters by the Department Paymaster. The Department and the Detachment should get a stamped copy of the dated Transmittal form e-Mailed back.

**Forwarding the Transmittal (Quick Reference)** – The following should all be sent to the Department Paymaster:

1. The completely filled out transmittal.
2. A “Application for Membership” form signed by the member must be provided for every new member or for every Reinstatement (R/I).
3. Check made out to **MCL – National HQ** for amount owed.
4. Check made out to **DoNC - MCL** for amount owed.

**NOTE – DO NOT SEND THE DD-FORM 214 IN WITH THE TRANSMITTAL!!!**



## **Section 4 - Application for Membership Forms (Dated 2013)**

**Filling out “Application for Membership” Form** – The following guidelines are requested to be used in filling out the “Application for Membership.” The form should be printed back-to-back for simplicity. Please ensure all blanks are filled out. All new “Application for Membership” forms must be mailed in with the Dues Transmittal Form. It is also “recommended” but not required that the Detachment Paymaster retains a copy of the Application for Membership for the Detachment files. As a reminder, the new member must also produce their last DD Form 214 or their Certificate of Discharge that they received upon their discharge. It is NOT required to maintain or mail a copy of the DD Form 214 or Certificate of Discharge. Once viewed and attested, these forms are returned to the member. An active duty Marine or a current Reserve Marine may produce a copy of their valid military ID to fulfill the requirement to show instead of the DD 214 or Certificate of Discharge.

Note – The Red Application for Membership Form attached to the “Semper Fi” magazine or in a pad may also be used. The Application for Membership Form should be dated 2014 or later. It should be completely filled out using the guidelines below.

### **Page 1**

**Full Name, Phone Number, Full Street Address, City, State, and Zip Code top Include plus four** – Self Explanatory – Please ensure Zip Code and plus four (Google “Zip Codes.”)

**Date of Birth** – Self Explanatory.

**E-Mail Address** – Self Explanatory and great for Detachment records.

**Military Service Number or Social Security Number** – Self Explanatory and required.

**Type of Application** – Self Explanatory.

**Have You Ever Been Convicted of a Felony** – Self Explanatory and required

**Type of Membership** – Self Explanatory and required.

**Applicant’s Signature** – Self Explanatory and original signature required.

### **Page 2**

**Oath of Membership** – Self Explanatory. Must read and sign appropriate section, either as a Regular Member or Associate Member.

**Payment Information** – Only used at the discretion of the member.

**Mail To** – **Never used by the Detachment.** If the Application for Membership is being filled out for the Marine to be a Marine at Large (MAL), then that Marine would mail the form to the address listed along with a copy of their DD Form 214 or Certificate of Discharge, Active duty or current Reserve ID Card.

**Note:** All Detachment Applications for Membership must be mailed with the Dues Transmittals to the Department Paymaster to be forwarded to National as set forth in the above paragraphs.

## **Section 5 – Completing the Transfer Form**

**Transfer Forms** – A member may transfer to another Detachment subject to the will of the receiving Detachment. Generally, a Transfer Form will be obtained from the members' new Detachment. The member will fill out the top portion of the form and send to the Detachment he is transferring from and will certify the membership status and if there are any outstanding debts owed to the Detachment.

**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 website (Link: [Request for Transfer Form](#)) National website (Link: <https://www.mcleaguelibrary.org/>) under caption Detachment Documents.. 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).

## **Section 6 – 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 National website (Link: <https://www.mcleaguelibrary.org/>) under caption Detachment Documents (Link: [Report of Installation \(ROI\) Form](#)). It can be downloaded to your personal computer for your use.

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 DoNC 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 DoNC State Incorporation Number. This is the Date your Detachment was originally incorporated in the State of (DoNC).

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 officer's page.

The Report of Officer Installation Form is used to update officers listed on detachment website, if applicable.

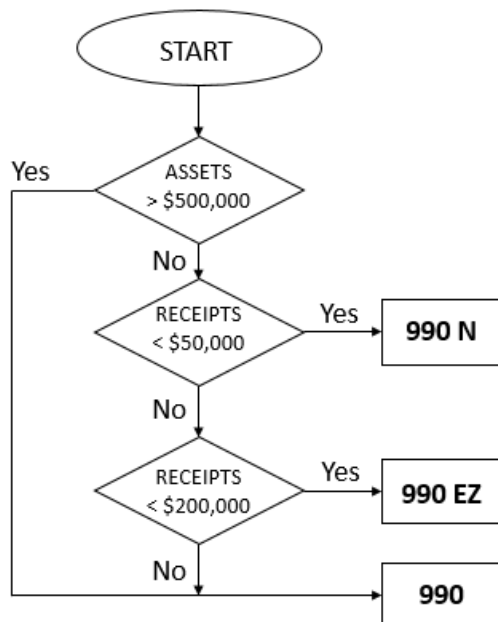
## **Section 7 – Completing the IRS 990, 990-EZ, 990-N e-Postcard**

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 (ANY DEPT) 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.

## 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 NC.

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>

The screenshot shows the IRS website interface. At the top, there are navigation links for Subscriptions, Language, and Information For... Below that is a search bar and a menu with categories like Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main content area is titled 'Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)'. It includes a 'How to file' section with a green arrow pointing to the 'e-Postcard' link. To the right, there is a login section for 'First Time Users' and 'Returning Users'. The 'First Time Users' section has a 'GET STARTED' button. The 'Returning Users' section has a 'LOGIN' button and a 'Forgot Username' link. At the bottom, there is a warning about system monitoring and links for Privacy Policy, Security Code Terms and Conditions, and Accessibility.

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.

- 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.

- 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.

- 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.”

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 Paymasters address and email are listed on the Department website (Officers Page).

## **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. If you do not receive this list with 30 June Detachment Roster, use 30 June Detachment Roster to perform audit.
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 DoNC website (Link: [DoNC Notice of Death Form](#)) and on the National website (Link: <https://www.mcleaguelibrary.org/>) under caption Detachment Documents. 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 01 December. The Department Paymasters address is available on the Department website (Link: [Officers Page](#)). 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.

## **Section 9 – Additional Information**

**Delinquent Members** – Should an affected Detachment member remain in the delinquent status in excess of one year, such member shall be automatically dropped from all membership rolls by National Headquarters. The member may be restored to “good standing” status through the processing of a standards new “Application for Membership” form as a renewing member and forward the applicable renewal dues as currently established. Initiation fees or new members’ dues are no longer applicable to delinquent members. In other words, a member who has been delinquent for two years can become an active member again by paying his standard regular renewal dues for one year and filling out an “Application for Membership” form. This process will give the member a new “join date.”

A member who is delinquent and wishes to retain the “continued membership status” shall do so by submitting the standard “Application for Membership” form which shall be accompanied by ALL past dues which have accumulated during the entire period of the applicant’s delinquent status. At no time can a member be transferred who is delinquent. (Note– This change was implemented in the National Bylaws by Change 18-12, dated Sept 14, 2012.)

**Dual Members** – Renewal Dual Member (RDM) and New Dual Member (NDM) hold full membership in two or more Detachments. The original filing results in one member number (Member #) for each League Member. The option of joining another Detachment requires adherence to the fee schedule contained on the Dues Transmittal Form. That is, regardless of the status of the member in any other Detachment(s), a dual member pays the initiation fees (new membership dues) and renewal dues for all Detachments where they are dual members. If Life Membership is paid in both or all dual membership Detachments, then no other dues have to be paid. (Note – Please review and comply with Section 6 of the National Bylaws, Section 650 specifically concerning voting rights at Department and National Conventions.)

**Certification of Life Members** – (See Section 646) - Each Detachment will annually audit its participating Life Members as shown on the Quarterly Member Listing of 30 June of each year. Following the audit, the Detachment will annotate a copy of the Quarterly Member Listing with appropriate remarks to show additions, deletions and other adjustments. Each adjustment will include the reason, and whenever possible, will cite supporting documentation (i.e. Dues Transmittals, Transfer Forms, etc.) to assist in correcting the records in National Headquarters. The annotated Listing will be certified to be correct as annotated by the Detachment Commandant and the Detachment Adjutant/Paymaster (or Paymaster), and will be returned to the National Membership Manager at National Headquarters through the Department Paymaster no later than 31 December following its receipt. No funds from the interest on the Life Member Fund will be distributed to a Detachment until the certified listing is received at National Headquarters. Should a Detachment fail to submit the annual Eligible Life Member Audit by 31 December of a given year that Detachment’s quota of the interest distribution shall remain in the blocked fund. Departments are mailed distribution checks without this formality.

**Working with the Adjutant** – Detachment Paymasters should work closely with the Detachment Adjutant in keeping the Detachment membership roster up to date. While the Adjutant is charged with the responsibility of keeping the membership roster, the Paymaster will have information on dues payments are current or delinquent. Cooperation between these two officers will allow the



determination of eligibility for holding office, voting rights, delegate status at conventions, delinquent notices, etc. At the end of each quarter, the National Membership Manger provides every Detachment with an audit of its membership as shown on the rolls at National Headquarters. The information contained on these audits is used to determine voting strength at Department and National Conventions, membership retention, and verification of dues status and address changes. Again, this information should be the subject of scrutiny and coordination between the Paymaster and Adjutant. Errors are to be brought to the Attention Headquarters by submitting the correction on a Dues Transmittal by the Paymaster through the Department Paymaster.

**Records** – How the Paymaster maintains the financial records of the Detachment is a matter of choice. Whether they are recorded on formal debit and credit accounting forms, on the check log, or in a computer program is strictly up to that Paymaster and the Detachment Commandant. However these records are kept, they must be clear enough to allow for an in-depth audit by Detachment Officers, a cursory review by the Commandant, and if required, by a field audit by the Internal Revenue Service. Care should be taken to list written authorization for each expenditure. Checks to cover members' dues to National Headquarters and the Department are documented by the transmittal forms. Other checks should have a receipt in the "paid bills" file to indicate the method of authorization. Whenever the expenditure is for an item by motion, an indication of this with a notation of the date of the motion should suffice. Researchers need only review the subject minutes to find the authority. It is highly recommended and encourage, that you attach complete justification and receipts of each check listed on each bank statement. It is imperative that documented justification is on file for each check and cash expended by the Paymaster. It is also highly recommended and encouraged that all checking accounts requires two signatures on Each check issued.

**Financial Review (Audit) of Paymaster Records** – At least once a year, the Commandant should, with the Board of Trustees, appoint an Audit Committee to conduct a Financial Review (audit) of the books of the Paymaster. The Committee should consist of at least three regular members of the Detachment. Their task would be to make sure all of the Detachment funds are accounted for and that the proper procedures were followed for the disbursement of any funds. These audits must be maintained for at least a minimum of three years. The paymaster should also retain a copy of the "minutes" of every Detachment or Department meeting for at least a minimum of three years. If IRS decides to audit the Detachment or Department, they will require no more than the last three years of the "Paymaster's Financial Review (Audit)" as well as "Record of Meeting Minutes."

**Member Resignation** – In accordance with the National Bylaws, Article six, Section 651, members are allowed to resign from the Marine Corps League.

The member will submit his/her resignation from the Marine Corps League to the National Commandant via the Department Commandant and the Division National Vice Commandant with a copy to the Detachment Commandant. In the event that the member has pending Chapter Nine charges against him/her, the member must resign "with prejudice."

After consultation with the Detachment Commandant, the Department Commandant will forward the resignation to the National Commandant via the Division National Vice Commandant within fourteen (14) calendar days, stating:

The circumstances of the resignation; and

His/her recommendations, if any.

The Division National Vice Commandant will forward the resignation to the National Commandant within fourteen (14) calendar days with comments if any.

The National Commandant will:

1. Accept the resignation and direct the National Membership Manager to remove the member from the rolls. He/she will then forward the original resignation to the National Chief Operating Officer, OR
2. Determine alternate administrative action.

If directed by the National Commandant, the National Membership Manager will remove the member from the rolls and notify the member by USPS mail that his/her name has been removed from the rolls effective retroactively to the date of the resignation letter, with an e-mail copy to the Division National Vice Commandant and the Department Commandant who will inform the Detachment Commandant.

The member forfeits his/her life membership by resigning. The money paid for the life membership and any remaining “regular membership” dues is not refundable. Unless the resignation was “with prejudice” – to rejoin the Marine Corps League the member must apply as a new member to a Detachment of his/her choice.

**NOTE – IF YOU FIND MISTAKES OR HAVE QUESTIONS CONCERNING THIS GUIDE, PLEASE FEEL FREE TO CONTACT THE DEPARTMENT PAYMASTER. IF YOU FOLLOW THESE SPECIFIC INSTRUCTIONS, IT SHOULD MAKE THE DETACHMENT PAYMASTER’S AND THE DEPARTMENT PAYMASTER’S MUCH MORE ATTUNED AND ALL DETACHMENTS WOULD BE CONSISTENT WITH THE DEPARTMENT’S POLICIES AND PROCEDURES AS WELL AS THE NATIONAL GUIDELINES.**