



MARINE CORPS LEAGUE DEPARTMENT OF ILLINOIS PAYMASTER GUIDEBOOK

DECEMBER 1, 2024

To be a guide for all Paymasters present and future. Your input, positive and negative, is desired. If this guide can be improved in any way, shape or form Contact let your Dept Paymaster know. Credit to MD MODD and Dept KS MCL.

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SPECIAL NOTE

1. ALL MCL PAYMASTER FORMS ARE ON THE MARINE CORPS LEAGUE (MCL) NATIONAL WEBSITE IN THE MEMBER LIBRARY
2. ALL FORMS ARE IN PDF FORMAT & SHOULD BE FILLED OUT ON A COMPUTER
3. THEY SHOULD BE DOWNLOADED EACH TIME ONE IS NEEDED TO ENSURE YOU ARE USING THE MOST CURRENT
4. PAYMASTERS WILL NEED A COMPUTER & INTERNET ACCESS MOVING FORWARD
5. MEMBERSHIP YEARLY DUES ARE TO BE PAID BY SEPTEMBER 1
6. MEMBERS ARE VETTED UPON RECEIPT OF APPLICATION BY DETACHMENT
7. MEMBERS ARE CONSIDERED IN GOOD STANDING AS OF DATE DUES AND TRANSMITTAL ARE RECEIVED BY DEPARTMENT. FOR THE PURPOSE OF DUES COLLECTED BY THE DETACHMENT PAYMASTER PRIOR TO THE DETACHMENT ELECTION MEETING.
8. SCAN DOCUMENTS IN PDF FORMAT, THEY TAKE UP LESS FILE SIZE AND EASIER TO EMAIL.

Section 1 Purpose of the Guide

The purpose of this guide is:

1. To have all Paymasters understand their duties and relationship of the Detachment, the Department and National MCL.
2. To have all Paymasters reporting, filling out and auditing the Transmittals in the same manner.
3. To organize the submission of Transmittals to make it easier on the Board of Trustees, the Department Paymaster and National Headquarters.
4. To clearly identify the requirement to submit an annual IRS Form 990.
5. To clearly identify the requirement to keep your State Incorporation current by submitting a Illinois Secretary of State.
6. To clearly identify the requirement to submit the annual Illinois Attorney General Charitable Trust Filing ILAG990.
7. To clearly identify the requirement to submit an annual Paid Life Member (PLM) Audit.

Section 2 Duties of the Paymaster

1. Acts As Controller of Department/Detachment Funds

- a. Shall keep a true record of all monies received and expended by the Detachment and, in close operation with the Adjutant, prepare up-to-date record of dues paid by the membership and forwards notices to members of their dues who have lapsed and such other duties as may be assigned to by the Detachment Commandant.
- (1) 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.
 - (2) Paymaster is also responsible for assuring that proper documentation accompanies requests for payments in the form of invoicing/billing, receipts and approval.
 - (3) This office acts as the policeman for outflows and expenditures on behalf of the Detachment's membership. Paymaster, therefore, has the fiduciary responsibility 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. All checks written must have a receipt before payment.
 - (4) **IMPORTANT:** Each Receipt received for payment should contain; Purchasers name, Date of purchase, Purpose of purchase, and Detachment Check number.

- (5) Visit Detachment Documents on MCL National website “Detachment Guidebook” for duties of Paymaster. <https://www.mcleaguelibrary.org/>

b. Fiscal and Financial Reports at Meetings

- (1) General – The Paymaster is responsible for keeping officers, audit committee and members informed as to financial status is important to establish 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 financial account statements, reconciliation report, revenue receipts, expenditure records, 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. Financial reports by the Paymaster should be written. **The final year end audit validates all financial reporting and records are in sync.**
- (2) Paymaster Report – The paymaster should provide a report to the membership of all financial transactions occurring since the last department/detachment meeting, to include reporting of transmittal of dues, monies received from fundraising, as well as expenditures and their authorization (the current department/detachment budget or approval at meetings supported in the respective minutes). Lastly, a motion to accept the Paymaster report, subject to audit is made, seconded and when approved, is documented in the minutes. (National Bylaw Rev 2024)

c. Receives Dues and Forwards Transmittals: This job can be shared by the Adjutant, or handled by the Paymaster in its entirety, based on 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 join. 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.

d. Handles Tax and Licensing Functions:

- (1) Each Department/Detachment is required to 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 ensure 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.
- (2) The Internal Revenue Service (IRS) requires all Marine Corps League Detachments to file an IRS Form 990 or Form 990-N e-Postcard.

Completing the IRS 990 N

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

<https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

About filing: Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ, must be submitted electronically.

- The Form 990-N electronic-filing system moved from Urban Institute's website to IRS.gov in February 2016. **All filers** must register at IRS.gov prior to filing their next Form 990-N. This is a one-time registration; you won't be asked to register again when filing next year.

- **Form 990-N must be completed and filed electronically. There is no paper form.**

- Form 990-N filers may choose to file a complete Form 990 or Form 990-EZ instead.

- Use the Form 990-N Electronic Filing System (e-Postcard) User Guide (PDF) while registering and filing. **Most common problems can be avoided by following the User Guide.**

- For filing system and website issues, see How to File: Frequently Asked Questions. If site issues are unresolved, call TE/GE Customer Accounts Services at 877-829-5500. A representative will file your Form 990-N information.

- Organizations should continue efforts to file, even if late.

Who must file

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 instead.

Form 990-N Filing Due Date

Form 990-N is due every year by the 15th day of the 5th month after the close of your tax year. You cannot file the e-Postcard until after your tax year ends.

Example: If your tax year ended on December 31, the e-Postcard is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

If your 990-N is late, the IRS will send a reminder notice to the last address we received.

While there is no penalty assessment for filing Form 990-N late, **organizations that fail to file required Forms 990, 990-EZ or 990-N for three consecutive years will automatically lose their tax-exempt status.** Revocation of the organization's tax-exempt status will happen on the filing due date of the third consecutively-missed year.

Information you will need when filing Form 990-N

Form 990-N is easy to complete. **You'll need only eight items of basic information** about your organization.

1. **Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN).**

2. Tax year
3. Legal name and mailing address
4. Any other names the organization uses
5. Name and address of a principal officer
6. Web site address if the organization has one
7. Confirmation that the organization's annual gross receipts are \$50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

IRS WEBSITES

Form 990 Overview course at StayExempt.IRS.gov

<https://www.stayexempt.irs.gov/home/existing-organizations/form-990-overview>

**User Guide .PDF for Form 990-N Electronic Filing System (e-Postcard)
REVIEW THIS DOCUMENT FOR MOST CURRENT INFORMATION**

<https://www.irs.gov/pub/irs-pdf/p5248.pdf>

Tax Exempt Organization Search <https://apps.irs.gov/app/eos/>

(3) Illinois Secretary of State Annual Non for Profit Corporate Filing



The screenshot shows a light blue background with a dark blue folder icon in a white circle on the left. To the right of the icon is the text 'File a Not-for-Profit Annual Report'. Below this, there is a paragraph: 'To file a Not-for-Profit Corporation annual report online:' followed by a bulleted list of three items: 'Review the [Information for Filing an NFP Annual Report Online.](#)', 'Gather all information needed to complete the application.', and 'Have a valid [form of payment.](#)'. At the bottom of the screenshot is a large blue button with the text 'File a Not-for-Profit Annual Report' and a white right-pointing arrow icon.

(4) Illinois Attorney General Charitable Trust Bureau ILAG990 Filing (required for any public fundraising)

Filing and Reporting for Organizations

Charitable organizations have specific requirements and annual reporting responsibilities. Learn more about the law, download forms and find assistance for submission.

Charitable Organization Registration Forms

\$15.00 Registration Fee, Check made payable to the **Illinois Charity Bureau Fund**

1. **Instruction Sheet**
Instructions for registration as a charitable organization. Includes explanations of the forms needed, attachments required, and fees required for registration as a charitable organization.
2. **CO-1 Registration Statement**
Registration Statement for Charitable Organizations.
3. **CO-2 Financial Information Form**
Financial Information Form to be filed along with the CO-1 form when registering a charitable organization
4. **CO-3 Religious Exemption Form**
Application for exemption from filing annual reports for religious organizations. Should be filed along with the registration forms.

Charitable Organization Annual Financial Report Forms

1. **AG990-IL Charitable Organization Annual Report**
This is the annual report form to be filed by charitable organizations registered with the Illinois Attorney General's office.
2. **IFC Report of Individual Fund-Raising Campaign**
This is an attachment to the AG990-IL form for charitable organizations that use the services of a professional fund raiser.
3. **Form AG990-IL Filing Instructions**
These are the instructions for completing and filing the AG990-IL form and all required attachments and fees.

4. **Charity Annual Report Extensions**

These are the instructions for requesting and receiving an extension of time for filing the annual report.

e. **National Bylaw Section 955. Employment Identification Number [EIN] and Incorporation**

- (1) **EIN.** Each detachment in addition to its incorporation, shall obtain and maintain its own EIN under IRS Code 501(c)(4), within sixty days from the charter date.
- (2) **Incorporation.** Detachments which engage in services or business in their respective state either for profit or non-profit, or which use the name of the MCL will be incorporated within one year from the charter date unless their state requires incorporation to be completed within a shorter time period.
- (3) **State of Illinois Incorporation.** Any of the foregoing engage in services or business in their respective state either for profit or non-profit, or which use the name of the Marine Corp League (MCL), will be incorporated within one year from the charter date unless their State requires incorporation to be completed within a shorter period. If for any reason any subsidiary does not maintain good standing with the State incorporation as determined by the Secretary of State Database and receives a letter of Revocation, that subsidiary shall cease to be in good standing effective as of the date on the letter or the State. All operations as non-profit shall cease and the subsidiary shall not receive any compensation, or voting privileges at National Conferences and Conventions until such time their status is returned to normal status.



Incorporate a Not-for-Profit Corporation

To form an Illinois Not-For-Profit Corporation online:

- Review the [Information for Forming an NFP Online](#).
- Gather all information needed to complete the application.
- Have a valid [form of payment](#).

Quick Link

- [A Guide to Organizing Not-For-Profit Corporations](#)

Incorporate a Not-for-Profit Corporation



(4) **Illinois Attorney General Charitable Trust Bureau.** The Charitable Trust Bureau represents the interests of the State in matters relating to charitable organizations, the use and administration of charitable assets, and the solicitation of charitable funds. The Attorney General has broad common law authority in this area, as well as statutory authority under the Charitable Trust Act (760 ILCS 55/1 et seq.) and the Solicitation for Charity Act (225 ILCS 460/1 et seq.), which require charitable organizations and fundraisers to register and file annual financial reports with the Office. The Bureau acts to ensure compliance with statutory registration and reporting requirements, reviews transactions involving charitable assets, investigates possible breaches of fiduciary duty, misuses of charitable assets, and improper solicitation activities and, when appropriate, brings court actions seeking relief. In addition, the Charitable Trust Bureau represents the Office in a variety of matters, including probate and chancery actions where the Attorney General is a necessary party because the interpretation of a charitable document, the validity of a charitable interest, and/or the use or valuation of a charitable asset is at issue.

Section 3 Department Paymaster

Provides oversight, training and guidance to Detachment Paymaster. Advise Department Board of Membership and Financial Status.

- a. Reviews Membership Dues Transmittal prior to forwarding to National Marine Corps League (NMCL).
- b. Audit Detachments for Annual Illinois Secretary of State Non or Profit Corporation Filing and reporting to NMCL. Go to Illinois Secretary of State website to lookup that their Corporation Filing and best to consolidate all Detachments status to a single Document.



Search Corporation/LLC Entity Database

Search the Secretary of State's Corporation/LLC Entity Database, which allows you to:

- view a File Detail Report on a Corporation/LLC.

A File Detail Report contains the most requested information for the business entity, including:

- Official Name
- Date of Formation/Registration
- Jurisdiction
- Name of Registered Agent
- Address of Registered Office
- Status (active/inactive)
- Names and Addresses of the president and secretary (Corporations)
- Names and addresses of any managers (LLCs)

Search the Database

- c. Audit Detachments for IRS 990 Filing and reporting to NMCL Copy Detachments filing to forward to NMCL.



CHECKING IRS STATUS There are a couple sites we use to check with the Internal Revenue Service (IRS). They are public sites. First, we look to see if there is anything good/bad in the Select Check site: <https://apps.irs.gov/app/eos/> This site shows 990's submitted, shows if status is revoked or reinstated, etc. A search is completed with the EIN - USING the dash. ----- Then we look at the Exempt Organization Business Master File (EOBMF). <https://www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-eo-bmf> At this site, you click on your state and it will download a .csv file into your Downloads folder. Open the file and save as an .xlsx file (Excel). If you do not do this, the .csv file will not save any changes you make to it. A search is conducted with your EIN - with NO DASHES. Note that if your EIN starts with zero (0), do not use the zero in your search (Excel doesn't recognize it). The most important columns for you to look at are "H" "I" and "M" – You should see Parent Group 955, 501c4, with a deductibility of 1. Deductibility of zero (0) or two (2) means you cannot receive tax deductible donations. A one (1) means you can. If your EIN is not located on the EOBMF, your detachment is likely not a non-profit organization. Often, when this is the case, you will locate it on the Select Check website, and it will show the detachment as "Revoked." Meaning the 990 was not filed for a three-year period and the IRS pulled the non-profit status.

Section 4 How to Reinstatement

Step by step process to regain tax exempt status

Step 1 Determine the last year the organization was current.

IRS website [Tax Exempt Organization Search \(irs.gov\)](https://www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-eo-bmf)

<https://apps.irs.gov/app/eos/>

Home > Charities and Non-Profits > Search for Charities > Tax Exempt Organization Search

Tax Exempt Organization Search

Select Database ⓘ Search By ⓘ Search Term ⓘ

Search All ▼ Employer Identification Number ▼ Enter EIN Number 

City State Country

Enter City All States ▼ United States ▼

Search **Reset** [Search Tips](#)

Showing 1-1 results of 1 **Sort by:** Name A-Z ▼

 **[Marine Corps League](#)** (204 Hound Dog Pound Modd)

EIN: 26-1511544 | Baltimore, MD, United States

Form 990-N **Auto-Revocation List** **Copies of Returns**

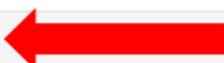
Items per page: 25 ▼

[Return to Top](#)

> Other Names

Auto-Revocation List ⓘ

Organizations whose federal tax exempt status was automatically revoked for not filing a Form 990-series return or notice for three consecutive years. Important note: Just because an organization appears on this list, it does not mean the organization is currently revoked, as they may have been reinstated.

> Posted Date: 02-22-2012 

Form 990-N (e-Postcard) ⓘ

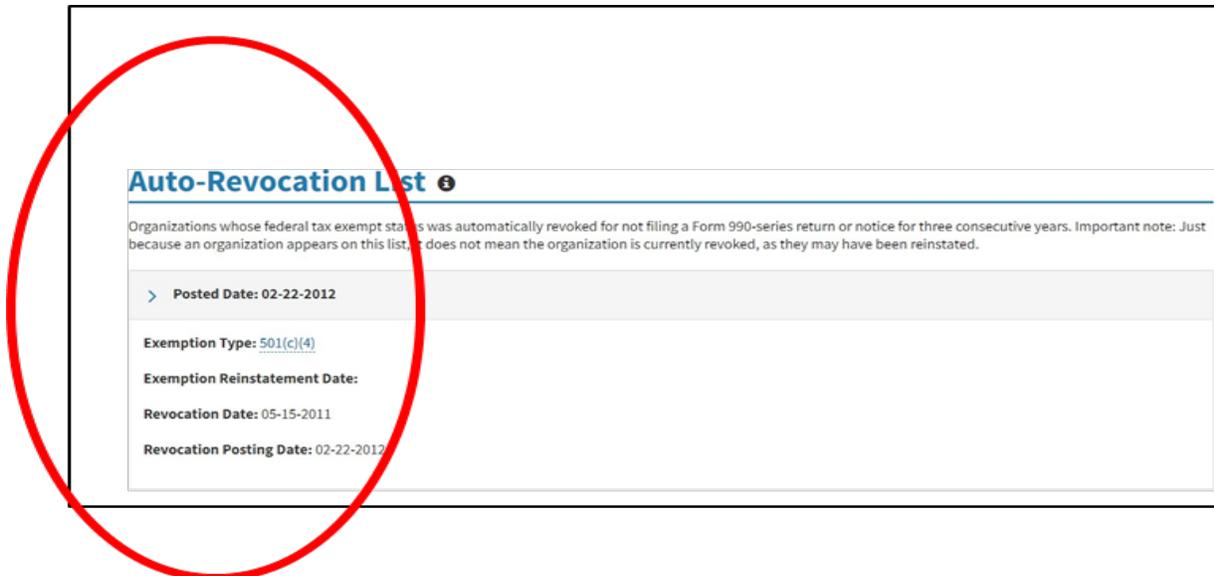
Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

> Tax Year 2007 Form 990-N (e-Postcard)

Copies of Returns (990, 990-EZ, 990-PF, 990-T) ⓘ

Electronic copies (images) of Forms 990, 990-EZ, 990-PF or 990-T returns filed with the IRS by charities and non-profits.

> Tax Year 2016 Form 990EO



Step 2

Gather all relevant IRS and state forms

- Needed so you understand what information is required
- **Form 1024-A** (Application for Recognition of Exemption)
- **Form 990-EZ** (Short Form- Return of Organization Exempt from Income Tax)
- **For each year of delinquency**
- **Schedule O** (Supplemental Information to Form 990 or 990 EZ)
- **Form 8718** (User Fee for Exempt Organization- Determination Letter Request)
- Articles of Incorporation (from your state)



The form you are looking for begins on the next page of this file. Before viewing it, please see the important update information below.

New Mailing Address

The mailing address for certain forms have change since the forms were last published. The new mailing address are shown below.

Mailing Address for Forms 1023, 1024, 1024-A, 1028, 5300, 5307, 5310, 5310-A, 5316, 8717, 8718, 8940:

Internal Revenue Service
TE/GE Stop 31A Team 105
P.O. Box 12192
Covington, KY 41012-0192

Deliveries by private delivery service (PDS) should be made to:

Internal Revenue Service
7940 Kentucky Drive
TE/GE Stop 31A Team 105
Florence, KY 41042

This update supplements these forms' instructions. Filers should rely on this update for the change described, which will be incorporated into the next revision of the form's instructions.

Form 1024-A (January 2018) Department of the Treasury Internal Revenue Service	Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code ▶ Go to www.irs.gov/Form1024A for instructions and the latest information.	OMB No. 1545-0057 Note: If exempt status is approved, this application will be open for 60 days.
Complete Parts I-IX and submit Form 990 (with payment of the appropriate user fee). Attach additional sheets if you need more space to answer fully. Use the instructions to complete this application and for definitions of terms used in this form. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 877-829-5500, or visit our website at www.irs.gov . If you don't submit the required information, we may return the application to you. A request for a determination under section 501(c)(4) is optional. See instructions for additional information.		
Don't include social security numbers on this form as it may be made public.		
Part I Identification of Applicant		
1 Full name of organization (exactly as it appears in your organizing document)	2 c/o Name (if applicable)	
3 Mailing address (Number and street) (see instructions)	4 Employer Identification Number (EIN)	
City or town, state or country, and ZIP + 4	5 Month the annual accounting period ends	
6 Primary contact (officer, director, trustee, or authorized representative) a Name:	b Phone:	c Fax: (optional)
7 Organization's website:		
Part II Organizational Structure		
You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. See instructions. Don't file this form unless you can check "Yes" on lines 1, 2, 3, or 4.		
1 Are you a corporation ? If "Yes," attach a copy of your articles of incorporation showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. <input type="checkbox"/> Yes <input type="checkbox"/> No		
2 Are you a limited liability company (LLC) ? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Include copies of any amendments to		

Form 990 EZ - *One for each year of delinquency*

Form 990-EZ	Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)	OMB No. 1545-1150 2007 Open to Public Inspection
▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form. ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.		
A For the 2007 calendar year, or tax year beginning , 2007, and ending , 20		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization Number and street (or P.O. box, if mail is not delivered to street address) Room/suite City or town, state or country, and ZIP + 4
		D Employer identification number : E Telephone number ()
		F Group Exemption Number . . . ▶
• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).		G Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶
I Website: ▶		H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
J Organization type (check only one)— <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
K Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.		
L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ . ▶ \$		
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 55 of the instructions.)		
1 Contributions, gifts, grants, and similar amounts received		1
2 Program service revenue including government fees and contracts		2
3 Membership dues and assessments		3
4 Investment income		4
5a Gross amount from sale of assets other than inventory	5a	
b Less: cost or other basis and sales expenses	5b	

Schedule O - *Required for 2010 forward*

SCHEDULE O (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service	Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ.	OMB No. 1545-0047 <div style="font-size: 2em; font-weight: bold;">2010</div> Open to Public Inspection
	Name of the organization	Employer identification number
(This area contains a series of horizontal lines for providing supplemental information.)		

Form 8718

Form 8718 (Rev. March 2018) Department of the Treasury Internal Revenue Service	User Fee for Exempt Organization Determination Letter Request ▶ Attach this form to determination letter application. (Form 8718 is NOT a determination letter application.) ▶ Go to www.irs.gov/Form8718 for the latest information.	OMB No. 1545-1798 For IRS Use Only Control number _____ Amount paid _____ User fee screener _____
Name of organization Military Order of Devil Dogs Maryland Pack, Inc (MODD Maryland Pack)		Employer Identification Number 26-1511499
Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.		
1 Type of request		Fee
a <input checked="" type="checkbox"/> Application for recognition of exemption under section 501 or under section 521 from organizations (other than pension, profit-sharing, and stock bonus plans described in section 401). Enter the applicable fee amount ▶		\$ 600.00
b <input type="checkbox"/> Group exemption letters ▶		\$
Section references are to the Internal Revenue Code, unless otherwise noted.		
Instructions The law requires payment of a user fee with each application for a determination letter. For more information, see Rev. Proc. 2018-5, 2018-1 L.R.B. 233, or latest annual update, available on IRS.gov. Check only one box on line 1 for the type of application you are submitting. Then, enter the appropriate user fee amount in the space provided. Caution: The application will not be processed without payment of the proper user fee. Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application. Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.		
Where To File Send the determination letter application and Form 8718 to: Internal Revenue Service P.O. Box 12192 Covington, KY 41012-0192		
Who Should File Organizations applying for federal income tax exemption, other than filers of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3), or Form 1023-EZ (filed only electronically), should file Form 8718.		
Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.		
You are not required to provide the 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 Form 8718 are covered in section 6104. The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from IRS.gov/FormComments . Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see <i>Where To File</i> , above.		
Cat. No. 64728Z		Form 8718 (Rev. 3-2018)

I don't know

Step 3

- Obtain Paymaster reports from the year of delinquency to present
- Obtain Report of Installation or each year.
- You will need to list officers on the 1024-A

Create list of officers
with home addresses for current year*

Detachment Officers

Year	COMMANDANT	Sr Vice	PAYMASTER	Jr Past COMMANDANT	Judge Advocate
2015					
2016					
2017					
2018					
2019					
2020					

Step 4

- Read the 990 and see what information is required for income and expenses.
- **Create a worksheet** for each year with the required information.
- This will be the most tedious and painful step. Just get 'er done.
- The worksheet is to help you filling out the 990. **It is not required by the IRS.**
- It may prove useful should they ask for additional information.

Create a worksheet for each year

DETACHMENT

IRS Form 990 EZ

2012 Worksheet

IRS Form 990 EZ Line Numbers						
line 1	line 3	line 15	line 16	line 22	line 28	
Passport & Fines	Dues	Printing & Postage	Expenses	Cash,savings	Donations expense	Donations income
92	58	(25.00)	(100.00)	1999	(92.00)	255
88	10	(13.00)	(150.00)		(129.00)	150
109	100	(13.00)	(100.00)		(128.00)	135
130			(48.00)		(559.00)	20
128			(160.00)			245
131						310
559						40
331						30

1568	168	(51.00)	(558.00)	1999	(908.00)	1185
<i>total income</i>	4920					
<i>expenses</i>	(1517.00)					
Net	3403					

Step 5

The Dreaded 990 EZ
Information obtained from the worksheets

Retroactive Reinstatement

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form, as it may be made public.
▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

Form **990-EZ**
Department of the Treasury
Internal Revenue Service

A For the 2019 calendar year, or tax year beginning Jan 1, 2019, and ending Dec 31, 2019

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization **2a**
Military Order of Devil Dogs Maryland Pack, Inc
 Number and street (or P.O. box if mail is not delivered to street address) **2b** Room/suite
 2472 Shadywood Cir
 City or town, state or province, country, and ZIP or foreign postal code
 Crofton, MD 21114-1158

D Employer identification number **2d**
261511499

E Telephone number
202-903-8480

F Group Exemption Number **2e**
0955

G Accounting Method: Cash Accrual Other (specify) ▶

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ none

J Tax-exempt status (check only one) — 501(c)(3) 501(c) (4) (insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 0

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21			
Revenue	1	Contributions, gifts, grants, and similar amounts received						2194.00																								
	2	Program service revenue including government fees and contracts						0																								
	3	Membership dues and assessments						106.00																								
	4	Investment income						0																								
	5a	Gross amount from sale of assets other than inventory					0																									
	5b	Less: cost or other basis and sales expenses					0																									
	5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)							0																							
	6	Gaming and fundraising events:																														
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)							0																							
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)							0																							
6c	Less: direct expenses from gaming and fundraising events							0																								
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)							0																								
7a	Gross sales of inventory, less returns and allowances							0																								
7b	Less: cost of goods sold							0																								
7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)							0																								
8	Other revenue (describe in Schedule O)							0																								
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																															
Expenses	10	Grants and similar amounts paid (list in Schedule O)						879.00																								
	11	Benefits paid to or for members						0																								
	12	Salaries, other compensation, and employee benefits						0																								
	13	Professional fees and other payments to independent contractors						0																								
	14	Occupancy, rent, utilities, and maintenance						0																								
	15	Printing, publications, postage, and shipping						0																								
	16	Other expenses (describe in Schedule O)							365.00																							
17	Total expenses. Add lines 10 through 16							1244.00																								
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)						1056.00																								
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)							1145.00																							
	20	Other changes in net assets or fund balances (explain in Schedule O)							0																							
	21	Net assets or fund balances at end of year. Combine lines 18 through 20							2201.00																							

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 106421 Form **990-EZ** (2019)

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38b If "Yes," complete Schedule L, Part II, and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955
40b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I
40c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T
41 List the states with which a copy of this return is filed
42a The organization's books are in care of Ben Wells Telephone no. 443-223-8232 Located at 419 North Carolina Ave, Pasadena, MD ZIP + 4 21122-5926
42b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country
42c See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I **46**

Yes	No
	<input checked="" type="checkbox"/>

2

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II **47**

Yes	No
	<input checked="" type="checkbox"/>

2

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E **48**

Yes	No
	<input checked="" type="checkbox"/>

2

49a Did the organization make any transfers to an exempt non-charitable related organization? **49a**

Yes	No
<input checked="" type="checkbox"/>	

b If "Yes," was the related organization a section 527 organization? **49b**

Yes	No

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
none				

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
none		

d Total number of other independent contractors each receiving over \$100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer: R. J. Sturm Date: 6/1/2020
 Type or print name and title: R. J. Sturm Pack Leader/President

Paid Preparer Use Only
 Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____ Check if self-employed PTIN: _____
 Firm's name: _____ Firm's EIN: _____
 Firm's address: _____ Phone no.: _____

May the IRS discuss this return with the preparer shown above? See instructions Yes No

**SCHEDULE O
(Form 990 or 990-EZ)**

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury

Internal Revenue Service

Name of the organization

Military Order of Devil Dogs Maryland Pack, Inc

Employer identification number

26-1551149

Part 1, Line 10

Childrens Fund: \$799.00 Longo: \$100.00

Part 1, Line 16 (Other expenses)

\$275 convention book ads \$30 training supplies \$60 plaque

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 51066K

Schedule O (Form 990 or 990-EZ) (2019)

Tips for the 1024-A

- Read it, and the instructions carefully
- Part III is the Narrative Description of Your Activities
 - Must be on an attachment
 - Use MS Word to create it
 - Shop it around to your best writer
 - Gather supporting documents

an attachment how your officers, directors, or trustees are selected.

Part III Narrative Description of Your Activities

Use an attachment to describe all of your past, present, and planned activities in a narrative (including the percentage of time and funds spent on these activities). You may attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Refer to the instructions for information that must be included in your description. Check this box to confirm that you submitted a narrative attachment describing your activities.

For Paperwork Reduction Act Notice, see instructions. Cat. No. 69155Y Form **1024-A** (1-2018)



Tips for the 1024-A

- Part IV is Officers, Directors, Trustees...
 - Use business terms
 - President/Commandant
 - Sr Vice President/Sr Vice
 - Treasurer/Paymaster
 - These terms can be described in your Part III narrative
- Part V is Your Specific Activities
 - Just check the boxes as indicated
- Part VI is Financial Data
 - **Obtain from spreadsheets.** Just fill in the blanks. There will be a lot of zeros.
- Interpret the lines
 - For example, Line 1: Gifts, grants, and contributions received **TRANSLATES TO** passport fees, at will donations, and fines.

Part VI Financial Data (see instructions for information you must provide) (attach statement regarding accounting method, if necessary)

A. Statement of Revenues and Expenses			
Type of revenue or expense	Year: 2019	Year: 2018	Year: 2017
Revenues			
1 Gifts, grants, and contributions received	2194.00	3336.00	2652.00
2 Membership fees received	106.00	38.00	249.00
3 Gross investment income	0	0	0
4 Net unrelated business income	0	0	0
5 Taxes levied for your benefit	0	0	0
6 Value of services or facilities furnished by a governmental unit without charge	0	0	0
7 Any revenue not otherwise listed above or in lines 9-11 below (attach statement)	0	0	0
8 Total of lines 1 through 7	2300.00	3374.00	2901.00
9 Gross receipts from any activity that is related to your exempt purposes	0	0	0
10 Total of lines 8 and 9	2300.00	3374.00	2901.00
11 Net gain or loss on sale of capital assets (attach statement)	0	0	0
12 Total Revenue Combine lines 10 and 11	2300.00	3374.00	2901.00
Expenses			
13 Fundraising expenses (attach statement)	0	0	0
14 Contributions, gifts, grants, and similar amounts paid out (attach statement)	879.00	1888.00	1647.00
15 Disbursements to or for the benefit of members (attach statement)	0	0	0
16 Compensation of officers, directors, and trustees	0	0	0
17 Other salaries and wages	0	0	0
18 Occupancy	0	0	0
19 Any expense not otherwise classified, such as program services (attach statement)	365.00	945.00	651.00
20 Total Expenses Add lines 13 through 19	1244.00	2833.00	2298.00
B. Balance Sheet (for your most recently completed tax year)			Year End 2019
Assets			
1 Cash	1	2201.00	
2 Accounts receivable, net	2	0	
3 Inventories	3	0	
4 Bonds and notes receivable (attach statement)	4	0	
5 Corporate stocks (attach statement)	5	0	
6 Loans receivable (attach statement)	6	0	
7 Other investments (attach statement)	7	0	
8 Depreciable and depletable assets (attach statement)	8	0	
9 Land	9	0	
10 Other assets (attach statement)	10	0	
11 Total assets (add lines 1 through 10)	11	2201.00	
Liabilities			
12 Accounts payable	12	0	
13 Contributions, gifts, grants, etc., payable	13	0	
14 Mortgages and notes payable (attach statement)	14	0	
15 Other liabilities (attach statement)	15	0	
16 Total liabilities (add lines 12 through 15)	16	0	
Fund Balances or Net Assets			
17 Total fund balances or net assets	17	2201.00	
18 Total liabilities and fund balances or net assets (add lines 16 and 17)	18	2201.00	

1024-A Attachment

- Numerous sections will require a written response. Do so in the form of an attachment to the 1024-A.
- Identify the section and restate the question
- Answer the questions as directly and simply as you can.

Form 1024-A Attachment

Military Order of Devil Dogs Maryland Pack, Inc
(MODD Maryland Pack)

26-1511499

2472 Shadywood Circle
Crofton, MD 21114-1158

Part II, Line 5 (Organizational Structure)

The organization's by-laws are currently being written. Officers are elected during a scheduled business meeting at our annual state convention. Nominees for officer positions are brought forth by any member of the body. Elected members become the board of trustees. The elected positions are:

- Pack Leader – President
- Sr Vice Pack Leader – Vice President
- Jr Vice Pack Leader – Vice President
- Judge Advocate

The newly elected Pack Leader/President will then appoint the following positions:

- Dog Robber – Secretary/Treasurer
- Police Dog - Sergeant-at Arms

The organization's outgoing President will serve as a Trustee on the board of trustees.

Part III (Narrative Description of Your Activities)

The Military Order of the Devil Dogs (MODD) is a national organization. It was organized as the "Fun and Honor Society" of the Marine Corps League (MCL) in 1939. Membership in the MODD is made up exclusively of members in good standing of the MCL and is by invitation only. About 10% of the MCL are also members of the MODD. The national level of the organization is referred to as "the Kennel." The basic mission of the MODD is to support the activities of the MCL.

The Kennel is divided into individual "Packs" at the state level.

The Maryland Pack is further divided into six local organizations called "Pounds." Every member of a Pound is also a member of the Maryland Pack.

The members participate in a variety of community activities. These range from participating in Toys For Tots, local parades and festivals, visitation programs at nursing homes, organizing charity events, etc. The Pack will raise funds to support a variety of causes that benefit handicapped or underprivileged children and veterans in need.

**Military Order of Devil Dogs Maryland Pack, Inc
(MODD Maryland Pack)**

26-1511499

(Part III Continued)

These activities further our exempt purposes by exposing and educating the public to the customs, history, and traditions of the US Marine Corps. Further, being in the public eye allows the Pack to interact with other veterans and to educate them to various veteran programs and benefits to which they may be entitled.

The Maryland Pack meets four times a year in conjunction with the regular MCL quarterly meetings. The Maryland Pack will do its only fundraising at these meetings. The meetings are held at rotating locations throughout the state and are chaired by the Pack Leader/President.

The primary method of fundraising is by asking for a voluntary donation or "passport fee" to enter the Pack meeting. Additional free will donations are also accepted. Monies collected are forwarded to the Kennel and pooled with other Packs. The total sum collected is then disbursed as a donation to the children's hospital in the city that hosts the MCL annual national convention.

It is not possible to determine how much time an individual member allocates to each activity.

Part IV (Officers... con't)

Evelyn Remines
Smart Dog/Judge Advocate
85 New Bridge Rd
Bel Air, MD 21911

Ben Wells
Dog Robber/Treasurer
419 North Carolina Ave
Pasadena, MD 21122

Paul Gunther
Police Dog/Sergeant-at-Arms
12876 Sage Terrace
Germantown, MD 20874

Stuart Blair
Jr Past Pack Leader/Trustee
17 Havenfield Dr
Parkville, MD 21234

Part V, Line 4

Yes: The MODD is a subsidiary organization of the MCL (Group Exemption Number 0955) The Maryland Pack receives no financial support from the MCL. The Maryland Pack does not have a permanent fixed location. It does not share any facility. At present, there is one shared officer between the Maryland Pack and the MCL. Craig Reeling serves as Sr Vice Pack Leader/ Sr Vice President in the Pack and as Adjutant/Secretary at the MCL-Department of Maryland. This is neither required nor forbidden under MCL by-laws. The two organizations are independent of each other.

Part V, Line 5

The Maryland Pack has approximately 150 members. The only requirement for membership is that the member be in good standing with the Marine Corps League for one year prior to his initiation into the Pack. There is one class of membership with each member granted one vote and equal privileges.

Part VI, Line 14 & 19

14 Contributions, gifts, grants.. Paid out					
2019		2018		2017	
Children's Fund	\$ 779.00	Children's Fund	\$ 1,688.00	Children's Fund	\$ 1,297.00
Longo Charity Tournament	\$ 100.00	Fisher House	\$ 200.00	Fisher House	\$ 150.00
				Gold Star Families	\$ 200.00
	Totals		\$ 1,888.00		\$ 1,647.00

19 Any Expense Not Otherwise Classified					
Convention book ads	\$ 275.00	Convention book ads	\$ 375.00	Convention book ads	\$ 375.00
Training supplies	\$ 30.00	Shirts	\$ 510.00	Incorporation fee	\$ 170.00
Plaque	\$ 60.00	Plaque	\$ 60.00	Frames and plaque	\$ 106.00
	Totals		\$ 945.00		\$ 651.00

Submission

The application and payment go to separate IRS addresses. They will vary by region. Read the instructions carefully.

After submitting, three outcomes are possible

1. **Approval**
2. **Denial**
3. **Request for additional information**
MUST be completed in the timeframe given or you forfeit the application fee and must start over.

They want to know the cause and reasons you became delinquent and what your plan is to correct and prevent a future occurrence. Be humble. They want to help.

Final Step

Once you receive your reinstatement letter, contact MCL COO
The COO will contact the IRS to ensure you are under the 0955 Group Exemption
Congratulations! You're done.

- d. Audit Detachments for Paid Life Membership ensuring both the Commandant and Paymaster have signed and dated. Follow up with Deceased members have a Notice of Death and Member Transmittal have been forwarded to NMCL.
- e. Audit Detachments for Illinois Attorney General Charitable Trust Bureau ILAG 990 for any active public fundraising.
- f. **Contracting Authority.** National Bylaw Section 865. No department officer, committee chairman, or other member of any department shall enter into or sign any contract or agreement for the purpose of binding the department without first submitting such contract or agreement to the department board of trustees. All documents shall be forwarded to the entire department board of trustees for approval, amendments, or rejections.

Section 5 New Detachments

1. Introduction to Starting a Detachment.

- a. A detachment has its beginning before it is chartered. Before the detachment can be chartered, finding members who are interested in promoting the purposes of the Marine Corps League and organizing the members to become a viable organization must be started. Once chartered, the real work for the officers and members begins. The goal of every detachment is to grow, expand programs, enlist the participation of all members, remain a dynamic and meaningful organization and enjoy the fellowship of Marines, eligible FMF Sailors.
- b. The primary factor in attaining this goal is leadership. Along with leadership are initiative, commitment, perseverance, teamwork, and competence. The members of the organization will probably not have all the experience and knowledge necessary to readily and immediately tackle all the issues at hand. That's where initiative, commitment, perseverance, and teamwork are important. With those traits, officers and members can learn and experience what they are going to need to know to succeed. Knowledge and experience to attain competence will not happen immediately. Training, information, and assistance from other detachments and/or the department can help fill the void.

- 2. WHAT DOES IT TAKE TO FORM A DETACHMENT?** Normally, one or more Marines must take the lead in contacting potential eligible members and scheduling a meeting to discuss the interest and the feasibility of forming a new detachment. If one or more of these individuals has had prior experience in the League, they would be better qualified to relate the hardships, rewards, and advantages of starting up a new detachment. Even with prior League experience, many steps must be taken that they may never have been involved in. Therefore, the purposes for instructions furnished are to identify the steps and simplify the task of obtaining a Detachment Charter.

Caution: Starting, reviving, or maintaining an effective, energetic, and engaged detachment is not effortless or uncomplicated. To be successful, in addition to all the other descriptive words that have been used, it still requires enthusiasm and dedication. This is a continuing challenge, and will require tenacity, discipline and energy to achieve.

3. General Information on Starting a New Detachment.

- a. The Marine Corps League National Headquarters (HQ) is always ready and willing to render assistance in the formation of a Marine Corps League Detachment. They are available to answer

questions at any time and provide contact information for the Department (State) Commandant where the Detachment is to be chartered.

Marine Corps League – National Headquarters
P.O. Box 1990, Stafford, VA 22555-1990
Phone: (703) 207-9588
Email: info@mcleague.org

- b. **MCL Starter Kit.** Interested personnel should start by contacting the Department Commandant or Division National Vice Commandant, requesting a Marine Corps League STARTER KIT. The Starter Kit will furnish MCL information, and the necessary blank forms required forms chartering a new Detachment. Several important items that are included in the kit are:

- Application for Charter.
- Membership Dues Transmittal.
- Request for Transfer.
- Instructions for Forming a new Detachment.
- History of the Marine Corps League.
- Suggestions and sample formats for media letters & press releases.
- Membership applications.
- Other start up information.

c. **Instruction for Charter Application Process.**

- (1) A standard charter application shall be signed by no less than twenty (20) eligible applicants who are requesting regular membership in the MCL. To be eligible, a Marine must have served a minimum of ninety (90) days of HONORABLE service in the U. S. Marine Corps or in the U. S. Navy as qualified FMF Sailors assigned to a Marine Unit. A certificate of service or DD 214 will serve as proof of eligibility.
- (2) Before signing the Charter Application, applicants must pay their annual dues as determined by the persons forming the Detachment. If a prospective member desires to become a LIFE Member, the initial ANNUAL dues must be paid first. Once this is accomplished, the member may then become a LIFE member by payment of the dues required for such membership (according to their age). The dues transmittal form must indicate a request for Regular membership on one line and a request for Life membership on the next line.
- (3) If a member of an existing Detachment wishes to transfer to the new Detachment, they must first sign a Request for Transfer form and obtain the approval of transfer from their existing Detachment.
- (4) The Charter Application shall be accompanied by a Dues Transmittal Form, which is to include two (2) separate checks, one for National dues and one for Department dues for all applicants who have signed the Charter Application. Make sure you list the names on the Transmittal Form in the same order as they are on the Charter Application Form. The Dues Transmittal Form shall be signed by the person forming the new Detachment.
- (5) The Charter Application and Dues Transmittal Forms are then mailed to the Department Paymaster, who checks the Dues Transmittal against the Charter Application to verify the dues of all applicants have been paid. The Paymaster shall take the Department dues check from the packet and forward the Application packet to the Department Paymaster.
- (6) After the Department Commandant approves the Charter Application, it shall be signed and forwarded to the Division National Vice Commandant for approval and signature.
- (7) When the Application has been signed by the Division National Vice Commandant, it will be forwarded to the National Executive Director for approval. Upon approval, it shall be forwarded to the

National Commandant for approval. Upon approval by the National Commandant, it shall be forwarded to the Membership Supervisor at National Headquarters (along with the National HQ dues check). The Charter is typed and signed by the National Commandant.

- (8) The approved and signed Charter is then returned to the Divisional National Vice Commandant, who signs the Charter and forwards the Charter to the Department Commandant for signature and to arrange formal presentation of the Charter to the new Detachment.

d. Getting Started. The first step in starting a new Detachment should be a call to the Department Commandant, and/or any other Department Officer. The Department Officers can provide information and assistance in taking the initial steps to a Detachment organization. In addition, they can contact other Detachments who are geographically close by to assist during the organizational process. The Department can assist in evaluating if a new Detachment can be created in a geographical area. The Department can provide support with materials, presence at organizational meetings, and ideas for reaching the local Marine community.

e. Detachment Location.

- (1) When a Charter is sought for a Detachment which is to be located within the same State and 25 straight miles from another Detachment's original charter location, the written consent of the existing Detachment shall accompany the application. Should such existing Detachment disregard a request for consent, or refuse consent, the Department Commandant, employing discretion, may approve and recommend the granting of such charter. In the event the Department Commandant fails to act or refuses approval of the proposed new Detachment, an appeal may be made to the National Board of Trustees for its consideration and action. The action of the National Board of Trustees shall be conclusive.
- (2) An ongoing phase when organizing a new Detachment, and throughout the life cycle of a Detachment interested in increasing their membership is "getting the word out" to Marines, and FMF Sailors in the geographic area. This will continue to be one of the constant challenges to Detachment leadership. It begins with contacting potential eligible members that may be known personally in the local area. Three or four interested eligible members constitute a quorum for discussing ideas on making contacts and other ideas on how to organize.
- (3) Organizational plans should be kept basically simple:
 - Where and how to advertise.
 - Where and when to have a membership meeting.
 - Who will do what in starting to initiate Charter requirements.
- (4) Recommended ideas in getting the word out are:
 - (a) Placing posters on bulletin boards at supermarkets, restaurants & bars, at other veteran organizations, firearms ranges/shops, police stations, or any other location that will be seen in high traffic areas.
 - (b) Contact the Marine Recruiting office, a Marine Base, or a Marine Reserve unit nearest the proposed Detachment locale. Solicit active and reserve Marines to participate. Ask for leads of former Marines who have visited their offices, base or unit. Leave information and a name of a contact person. Seek permission to set up a manned table in a mall, or high traffic area, to advertise for eligible members and to have information available about the League, blank application forms, and/or a blank form to collect phone numbers of potential members. Information should be sent to local newspapers and other papers that are distributed regularly. An article for a local paper or notice to the community calendar section of the paper will let the community know about the League (normally, at no cost). Brief commercial spots on radio and cable TV may be made FREE of charge to non-profit organizations.

- (c) Contact the local media stations for information. Presentations at local veteran and service organizations, letting their members know there is an organization of Marines for Marines. This will alert potential members as well as the community to the existence of a Marine Corps League forming in their area.
- (d) Letters to Chambers of Commerce, local political offices, veteran organizations and clubs, and other community service organizations can provide other contacts. Periodic participation at swap meets/flea markets, either having a paid space or a sharing arrangement with a sales booth, to fly the American and/or a USMC Flag. Be prepared to provide brochures, MCL information, MCL applications forms, and MCL materials. Direct advertisements in newspapers, local magazines, USMC and other military publications, and AD mailers can attract attention, although there may be a cost associated with this approach. A flyer (with MCL application forms) that can be placed under the windshield wiper of vehicles bearing a Marine decal or bumper sticker, with a brief description about the League and a person to contact (with a phone number or e-mail #). Check out the parking lots at local sporting events, malls, and movie theaters. Notification for a meeting, with a press release to newspaper and media, may result in press coverage and interviews.
- (e) Getting the word out initially means working with a limited budget as well as limited manpower. Posters, merchandise, entry fees to an event, and advertisements can be expensive. The more ways that the "word" can be distributed, the better the odds of reaching more eligible members. The best way to recruit is by "word of mouth," peculiarly when the person recruiting is already a member of the forming Detachment.

f. Selecting a Detachment Name. A new Detachment cannot be named in honor of a living person. No Detachment shall select a name being used by any other Detachment in the League. It is suggested the group consider submitting a first choice and a second choice for name selection prior to contacting the Department Commandant. If the Detachment is to be named in honor of a deceased Marine, they **MUST** receive written permission from the family to use the name.

g. Membership Dues.

- (1) The National Budget Committee annually recommends the dues fees for approval by the Marine Corps League Convention Delegates assembled. Currently, the MCL Dues are:

National Dues: Annual dues - \$20.00
New members one-time initiation fee - \$5.00
Department Dues: as set by the Departments - \$8.00
Detachment Dues: as set by the Detachments.

- (2) The membership votes on and approves the amount of dues for the Detachment. It is recommended the detachment bylaws explain how much the Detachment dues are and as to how the fee can be changed.
- (3) MCL members will be considered delinquent if their annual dues are not received at National HQ by their due date and will be carried for only one (1) year in a delinquent status before being dropped from the MCL membership roll.

h. Basic Information.

- (1) MCL Bylaws specify a minimum of 20 eligible members are required for membership to form a new Detachment. If current members of the Marine Corps League are charter members, the Transfer Form must be included with the transmittal and charter application. The Detachment can request a waiver to start with 16 if there is potential to reach 20 within a year.

- (2) MCL Bylaws (2 copies) will be mailed with each approved Charter. The Commandant & the Judge Advocate usually are issued the two free copies. They should be identified as Detachment Property and turned over to new incoming Officers.
- (3) The Detachment Charter (or a copy), the National Colors and a Bible are to be displayed at all business meetings.
- (4) Each Detachment may adopt local Bylaws, which must not conflict with National Bylaws and shall be subject to approval by Department and National Judge Advocates.
- (5) Detachment members select officers, both elected and appointed, as they desire. They MUST elect a Commandant, a Senior Vice Commandant, a Junior Vice Commandant and a Judge Advocate. Members either elect or appoint a Chaplain, Adjutant, Paymaster (or Adjutant/Paymaster), Sgt-at-Arms, and such other officers as they deem necessary.
- (6) Each Detachment MUST become incorporated as outlined in the National Bylaws and Administrative Procedures. A copy of Incorporation papers must be filed with Department and National HQ.
- (7) Detachment may fix the minimum number of members required to be present for the transaction of official business (This shall be stated in their Detachment Bylaws). Each Detachment must obtain an EIN (Employer Identification Number) forwarding the number to National Headquarters. They must also become a 501c4 organization and listed under IRS Parent Group 955. Every Detachment must file an annual 990 with the IRS. Any Detachment not filing the required 990 is subject to revocation of their charitable status per IRS regulations. Each Detachment may fix the number of meetings to be held annually in their bylaws. Example: monthly, quarterly, etc. It is recommended the Detachment set a specific time and date monthly.
- (8) The MCL does have uniform regulations, but uniforms are not required. The Marine Corps League uniform is the "red cover" (hat), with the Marine Corps enlisted emblem. Additional uniforms are defined in Enclosure 3 of the National Administrative Procedures.

i. Detachment Meetings.

- (1) There is an adage that "You only get one opportunity to make a good FIRST impression." That not only applies to the organizational meeting, but EVERY Detachment meeting where guests and/or potential members are present for the first time. If the image projected at the meeting is one of enthusiasm, congeniality, and professionalism, the odds become greater in attracting and keeping members. Contact the Department Commandant for assistance and guidance as the members work through forming the detachment. Organizational meetings are important and should be scheduled frequently to conclude the initial organizing steps as quickly as possible. Here are some ideas for accomplishing the ultimate goal of attracting members and planning for an effective Detachment.
- (2) Carefully plan the meeting to address the issues that are required to charter a Detachment. This requires the focus on:
 - Mission of the League, and how they apply to the Detachment.
 - Objectives, programs and interests that the Detachment may pursue.
 - Prepare a printed agenda of topics to be discussed (this is a good idea for all meetings; it helps to keep focus on topics and business at hand).
 - Exercise leadership, maintain control of the meeting and stick with the meeting agenda.
 - List the goals of the meeting.
 - Description of the League and requirements to start up a Detachment.
 - Discussion of ideas for recruiting potential members.
 - Establish plans for recruiting new members.
 - Summary and conclusion of the meeting.

- Set a date, time and location for the next meeting. During the formation phase, it's a good idea to try to meet weekly, or no less than every two weeks until the Detachment is organized.
- Adjournment
- Plan a little time to socialize after the meeting to build interest, esprit de corps and camaraderie.
- Select a suitable site for holding the next meeting - - it can be in a home, or a restaurant, or other suitable space to accommodate the expected number of potential members.
- Be sure to provide a congenial atmosphere by making sure every attendee is introduced and asked for their ideas, suggestions and comments.
- Be sure to have a sign-in sheet, to record names, addresses, phone numbers, e-mail addresses and list the special interests of those in attendance.
- Designate one individual to take notes of the meetings.
- Establish an application fee or dues for joining the Detachment. The fee should cover the current National dues, Department dues and a fee for the Detachment. Currently, National HQ receives \$25.00 for new members and \$20.00 for renewal members. The Department Commandant should be able to provide the information concerning Department dues.

- (3) At this meeting obtain commitments from those attending to join the detachment and help it grow.
- (4) Encouraging them to become Charter Members is a great incentive to join the detachment.
- (5) Collect dues money and applications from potential members always giving a receipt for funds received.
- (6) Be sure to check their eligibility to join the Marine Corps League by reviewing their discharge papers, latest DD 214 or Active Duty or Requirement ID cards (Not VA ID Cards).
- (7) Give out assignments to "Get the word out" to assist with recruiting members. These tasks can include but are not limited to; writing letters, printing flyers or other materials, contacting media, contacting the other veterans groups and other tasks deemed necessary to get the Detachment started. Ensure these assignments match the member's interests and skill set.

Section 6

. Established Detachments/Department.

a. National Bylaw Section 945. Suspension and Revocation of Charter

- (1) Basis. The charter of a detachment may be suspended or revoked for:
 - (a) The persistent failure to forward promptly funds due to the national body;
 - (b) Violation of federal, state, or municipal laws or ordinances; or
 - (c) Failure to obtain an EIN from the IRS within six (6) months of chartering and maintain an active status under IRS Code 501(c)(4).
 - (d) Failure to incorporate within one (1) year of chartering.
- (2) National Bylaw Section 950. Voluntary Surrender of Charter. The charter of a detachment may be voluntarily surrendered for such reasons as may be determined by the detachment. Upon a determination that it is no longer practical to maintain the detachment, the detachment board of trustees shall immediately notify its jurisdictional department, or if a jurisdictional department is nonexistent, the Division National Vice Commandant in writing of its intent to dissolve and surrender its charter. The NATIONAL ADMINISTRATIVE PROCEDURES will govern the process.

Section 7 Completing the Transmittal

MARINE CORPS LEAGUE MEMBERSHIP DUES TRANSMITTAL CODES

N(NEW): New Member Paying Full Dues Between the July 1st and the last day of February

NAM (NEW ASSOCIATE): New Associate Member Paying Full Dues Between the July 1st and the last day of February

R(RENEWAL): Renewal of a Regular member

RAM (RENEWAL ASSOCIATE): Renewal of an Associate Member

RDM (RENEWAL DUAL MEMBER): Renewal of a Dual Member

NDM (NEW DUAL MEMBER): New Dual Member Paying Full Dues Between the July 1st and the last day of February

N*(NEW MARCH 1ST-JUNE 30TH): New Member Paying Reduced Dues Between the March 1st and the June 30th.

NAM*(NEW MARCH 1ST-JUNE 30TH): New Associate Member Paying Reduced Dues Between the March 1st and June 30th.

NDM*(NEW MARCH 1ST-JUNE 30TH): New Dual Member Paying Reduced Dues Between the March 1st and June 30th.

L: Life Member

T: Transfer proper form filled out and signed must accompany the transmittal

COAN: Change of address fill in new address.

COAO: Change of address fill in address before change

R/I: Reinstatement of a member. Must have been expired by at least one year.

DEL: Delete This can only be done with members who are past the two years drop point or with accompanying letter stating to terminate membership signed by the member. This letter must be signed by the Department, Division Vice Commandant, and National Commandant.

NOD: Notice of Death entered on a transmittal / complete all boxes including Date of Death. A copy of the Notice of Death form must be attached. Note, IF using NOD code fill in DATE BIRTH / DEATH actual date of death. This does not change the process the Chaplains presently use. It is meant to supplement.

CON: Change of name.

CARDG: Replacement of a Gold Life Member Card. \$20.00 per

CARDP: Replacement of the Plastic Membership Card. \$10.00 per

** :If you have no updates to a members contact information(Address/Phone/Email) You can check this box and leave those boxes empty.

PROFILE ID = Unique number / identifier assigned to a specific MCL Member in the membership database

Can be found on you Detachment copy of roster sent to you by the Department Paymaster.

MARINE CORPS LEAGUE MEMBERSHIP DUES TRANSMITTAL & CHANGE NOTIFICATION FORM

FROM: DETACHMENT: **1** - ILLINOIS DETACHMENT # _____ **2**

TO: National Adjutant/ Paymaster, P.O. Box 1990, Stafford VA 22555-1990 Date: _____ **3**

VIA: Department Paymaster *PLEASE READ CAREFULLY* Transmittal # _____ **4**

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
(Start new sequence on July 1 each fiscal year)
3. Include Date of Birth for all NEW applicants (mandatory for PLMs).
4. STAPLE ORIGINAL-SIGNED APPLICATION FORMS TO TOP COPY (applications cannot be accepted without attached application forms).
5. You may use a supplemental spreadsheet if you have more than six members renewing at one time. Please include all information needed from this form.

MEMBER #	CODE(S)	HQ USE ONLY	LAST NAME (JR, etc.)	FIRST	MI	# of Years Paying	
PLM #	<input type="checkbox"/>	**	STREET ADDRESS (or PO BOX #)		CITY	ST ZIP + 4	Prior Expiration
PROFILE ID #	E-MAIL ADDRESS		TELEPHONE NUMBER		DATE BIRTH / DEATH		
MEMBER #	CODE(S)	HQ USE ONLY	LAST NAME (JR, etc.)	FIRST	MI	# of Years Paying	
PLM #	<input type="checkbox"/>	**	STREET ADDRESS (or PO BOX #)		CITY	ST ZIP + 4	Prior Expiration
PROFILE ID #	E-MAIL ADDRESS		TELEPHONE NUMBER		DATE BIRTH / DEATH		
MEMBER #	CODE(S)	HQ USE ONLY	LAST NAME (JR, etc.)	FIRST	MI	# of Years Paying	
PLM #	<input type="checkbox"/>	**	STREET ADDRESS (or PO BOX #)		CITY	ST ZIP + 4	Prior Expiration
PROFILE ID #	E-MAIL ADDRESS		TELEPHONE NUMBER		DATE BIRTH / DEATH		
MEMBER #	CODE(S)	HQ USE ONLY	LAST NAME (JR, etc.)	FIRST	MI	# of Years Paying	
PLM #	<input type="checkbox"/>	**	STREET ADDRESS (or PO BOX #)		CITY	ST ZIP + 4	Prior Expiration
PROFILE ID #	E-MAIL ADDRESS		TELEPHONE NUMBER		DATE BIRTH / DEATH		
MEMBER #	CODE(S)	HQ USE ONLY	LAST NAME (JR, etc.)	FIRST	MI	# of Years Paying	
PLM #	<input type="checkbox"/>	**	STREET ADDRESS (or PO BOX #)		CITY	ST ZIP + 4	Prior Expiration
PROFILE ID #	E-MAIL ADDRESS		TELEPHONE NUMBER		DATE BIRTH / DEATH		

<u>NATIONAL DUES ONLY</u>		Check # _____
R	___ Renewal \$20.00	\$ 0.00
N	___ New Member \$25.00	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
N*	___ March 1st-June 30th \$15.00	0.00
NAM*	___ March 1st-June 30th \$15.00	0.00
NDM*	___ March 1st-June 30th \$15.00	0.00
Life Member by age:		
L	___ 35 and under \$1000	0.00
L	___ 36 to 50 \$800	0.00
L	___ 51 to 64 \$600	0.00
L	___ 65 to 84 \$400	0.00
L	___ 85 and over \$100	0.00
National Dues \$		0.00

Department Dues	DETACHMENT PAYMASTERS NAME/SIGNATURE	
Check # _____	TRANSMITTAL RETURN EMAIL	
Total \$ _____	ADDRESS	
Received at Department	CITY	ST ZIP + 4
Date: _____	DEPARTMENT PAYMASTERS NAME	
Received at National HQ (Date/Time Stamp)	MIKE RUFFNER	
	EMAIL	PHONE NUMBER
	MCLDEPTLPAYMASTER@OUTLOOK.COM	847-370-4107

T= Transfer
R/I=Reinstate Use R section of dues summary
FILL OUT ALL FIELDS AND SEND TO DEPARTMENT PAYMASTER w/ FEES
DEPARTMENT PAYMASTER FORWARD TO HEADQUARTERS
*For members who join between March 1st and June 30th of each year.

Shaded area are for National HQ use only.

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All other use is prohibited.

Top section of the Transmittal will be shown to you as 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 National Website. **Download to your personal computer for your use each time you need a transmittal form to ensure you are using the most current form. When complete save to your computer.**

www.mclnational.com or www.mcleaguelibrary.org

1. **“FROM: Detachment”** Place the name of the Detachment, Detachment Profile # and State.
2. **“Detachment #_____”** Place the number of your Detachment.
3. **“Date _____”**

Place the date which you have completed the transmittal. NOTE: It is best to match the Date on the Transmittal with the Date on the Checks you write. And date you mail it to your Department.

4. On the line after where it states **“Transmittal # example 1025-19-001-002 ”**
Detachment # (4 digits) - Fiscal Year (2 digits) – Transmittal # (3 digits) – Pages in Transmittal Batch (3 digits)

DEPARTMENT OF ILLINOIS is paperless for Transmittals and payment online!

This link should make submitting PDF files of Transmittals, Notice of Death And Member Applications easier and avoid paying postage. Working on getting this added to our website.

[Marine Corps League - Dept of IL \(etransfer.com\)](http://Marine Corps League - Dept of IL (etransfer.com))

1. FIRST SECTION DETACHMENT INFORMATION
2. Section 2-5 is Dues Summary, they are a combine Department and National Dues wrapped into one. When I forward your transmittal, I will forward National’s share of the dues owed.
3. Section 6 is for replacement cards.
4. The last section is where you will upload your PDF files of Transmittals, Notice of Death And Member Applications

Detachment Information

Detachment Name & Number*	<input type="text"/>
Detachment Paymaster First Name *	<input type="text"/>
Detachment Paymaster Last Name *	<input type="text"/>
Detachment Phone (including area code) *	<input type="text"/>
Detachment Email *	<input type="text"/>
Verify Detachment Email *	<input type="text"/>

Dues Summary

Total New Regular - \$33.00 per	<input type="text"/>
Total New Associate Member \$33.00 per	<input type="text"/>
Total New Dual Member - \$33.00 per	<input type="text"/>

Total Renewal Regular Member - \$28.00 per	<input type="text"/>
Total Renewal Associate Member - \$28.00 per	<input type="text"/>
Total Renewal Dual Member - \$28.00 per	<input type="text"/>
Total Reinstate-Member \$28.00 per	<input type="text"/>

Total New Regular Member (March 1st - June 30th)- \$19.00 per	<input type="text"/>
Total New Associate Member (March 1st- June 30th) - \$19.00 per	<input type="text"/>
Total New Dual Member (March 1st- June 30th) - \$19.00 per	<input type="text"/>

Life Membership - 35 years and under - \$1000.00 per	<input type="text"/>
Life Membership - 36 - 50 years - \$800.00 per	<input type="text"/>
Life Membership - 51 - 64 years - \$600.00 per	<input type="text"/>
Life Membership - 65 - 84 years - \$400.00 per	<input type="text"/>
Life Membership - 85+ years - \$100.00 per	<input type="text"/>

Total Gold Card Reprints(Only for LIFE Members)- \$20.00 per	<input type="text"/>
Total Plastic Card Reprints - \$10.00 per	<input type="text"/>

File Upload Instructions:

Please upload the Transmittal Form

Upload File: No file chosen

(Acceptable upload file types are .doc, .docx, .pdf or common image types)

(This file upload is a required field)

File Upload Instructions:

Please upload Application Forms for New and Reinstating Members, Transfers Forms, and Notice of Death Forms

Upload File: No file chosen

(Acceptable upload file types are .doc, .docx, .pdf or common image types)

[Continue Registration](#)

ALERT!!!! ONCE YOU CLICK “CONTINUE REGISTRATION” YOU WILL NOT BE ABLE TO GO BACK TO CORRECT ERRORS!!!! THE SYSTEM WILL ONLY ALLOW DEPARTMENT PAYMASTER TO MAKE THE CORRECTION.

When you go to the Next Screen, it will show breakdown of money owed.

At the bottom of Screen it gives a choice to go ahead and pay to complete or start another transaction.

IF YOU DO ANOTHER TRANSACTION, THE DUES SUMMARY WILL NOT RESET. SO MAKE SURE SELECTIONS ARE RESET FOR THE NEW TRANSACTION.

Payment gives you a choice Debit/Credit or ACH

If you pay by ACH whether it is 1 or multiple transactions the banking fee is \$.25.

Paying with Debit or Credit, the fee is a percentage of total transaction.

Pass the Word the Website has a Donation Page that is live!

Each transmittal should have its checks (i.e. Combined for National HQ's and the Dept of Illinois). This allows the Department to provide online submittal to NMCL.

5. It is always 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 Assoc. Members begin with the letter “X” (i.e.X123456)

6. In the box that is titled “**CODE(S)**” “**COAO**” if the member has a Change of Address. “COAN” 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).

Fill all Fields of Codes as of 02/13/2019

N: New Member Paying Full Dues Between the July 1st and the last day of February.

NAM: New Assoc. Member Paying Full Dues Between the July 1st and the last day of February.

NEW MEMBERS – SUBMIT SIGNED MCL APPLICATION w/ TRANSMITTAL.

R: Renewal of a Regular member.

RAM: Renewal of an Associate Member.

NDM: New Dual Member Paying Full Dues Between the July 1st and the last day of February.

N*: New Member Paying Reduced Dues Between the March 1st and the June 30th.

NAM*: New Associate Member Paying Reduced Dues Between the March 1st and June 30th.

NDM*: New Dual Member Paying Reduced Dues Between the March 1st and June 30th.

IMPORTANT: IF USING ABOVE CODES FILL IN # of Years Paying box

R/I: Reinstatement of a member. Must have been expired by at least one year.

HAD: Honorary Active Duty Member

H: Honorary Member

COAO: Change of address fill in address before change. (Required 2 lines COAO & COAN)

COAN: Change of address fill in new address. (Required 2 lines COAO & COAN)

CON: Change of name.

T: Transfer, the proper MCL form filled out and signed must accompany the transmittal.

DEL: Delete This can only be done with members who are passed the two-year drop point or with accompanying letter stating to terminate membership signed by the member.

NOD: Enter Date of Death, in **Address Line enter actual Date of Death. Note Chaplain still fills out and submits MCL Notice of Death report separately.**

7. **HQ USE ONLY** Do not write in this box, it is reserved for National HQ use only. NOTE: When you receive your copy back from National HQ after it has been inputted into their computer, it will have the expiration date of the member in this location.

8. In the box that is titled "**LAST NAME (JR, etc.) FIRST MI**" place the members Last Name under the "LAST NAME (JR, etc.)" section, the members First Name under the word "FIRST" and the members Middle Initial under the "MI" section. Name should match membership name, no alias or nicknames.

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 their 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 (NE).

13. In the box titled "**ZIP + 4**" place the member's five-digit zip code PLUS the four digits for his/her 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" (If applicable, if not please use fill in the +4 with 0000 i.e. 68025-0000).

14. In the box titled "**TELEPHONE NUMBER**" place the member's primary phone number.

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.

IMPORTANT DOUBLE CHECK MEMBER # & PLM # ARE CORRECT

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. EXAMPLE 2, 1 Renewal, 2 New members, 1 Life 51 to 64).

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 EXAMPLE 2, 2 New Members (N) x 25.00 = 50.00, 1 Renewal (R) x 20.00, 1 Life 51 to 64 = \$300.00) NOTE: If you are using the Official Transmittal located in the National Website’s Library the PDF Form automatically do the math for you, just type in how many of each.

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 in the National Website’s Library it will automatically do the math for you.

21. In the section titled Department Dues “**Check #**” place the number of the check that was written to the Department of Illinois. Payable to: Department of Illinois – MCL

In the section titled Department Dues “**Total \$_____**”, place the amount of the check written to the Department of Illinois. Department Dues are \$8.00 per new or renewing member **NOTE: Life Members do not pay the \$8.00 to the Department, nor any additional Detachment dues.**

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

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

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

In the section titled “**PRINTED NAME**” print clearly the name of the Paymaster or Adjutant / Paymaster = **to current person on ROI.**

In the section titled “**ADDRESS**” place the street address or PO Box # of the Paymaster or Adjutant / Paymaster = **to current person on ROI**

In the section titled “**CITY ST ZIP + 4**” place the city or town, State and Zip+4 of the Paymaster or Adjutant / Paymaster = **to current person on ROI.**

In the Section titled “**Department Paymaster Name**” please enter Department Paymaster’s Name, eMail and Phone Number. It will fit inside the little provided box digitally when creating the transmittal then the paymaster trying to hand write it.

ALL BOXES MUST BE FILLED IN

ALL Transmittals & Payments sent to the Department Paymaster.

Section 8 Completing the Request for Transfer Form

Marine Corps League

Request for Transfer

Section 1 (To be completed by the transferring member.) **SEE BELOW PART 1**

Member # _____
PLM # _____ (Member Name)
(If Applicable)
Address _____ City _____
State _____ Zip _____ Phone _____
Email Address _____
(Write None if you don't use email.)

I hereby request that my membership as a ___ Regular ___ Dual ___ Associate ___ Member at Large
be transferred to _____
(Detachment name and number.)
from _____
(Detachment name and number, member at large leave blank.)
Signature _____ Date _____

Section 2 (To be completed by the losing detachment's commandant, does not apply to a Member at Large.)

The above member is in ___ good standing or is ___ delinquent. **SEE BELOW PART 2**
Membership expiration date is _____ .
The member ___ is or ___ is not indebted to this detachment. (If indebted explain on reverse side.)
Transfer of this member is ___ approved or ___ disapproved.
Signature _____ Date _____
Detachment _____

Section 3 (To be completed by gaining detachment's commandant.) **SEE BELOW PART 3**

I have reviewed the foregoing information and hereby ___ approve or ___ disapprove the transfer of
this member.
Signature _____ Date _____
Detachment _____

Section 4 (For Dual Members only.) **SEE BELOW PART 4**

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 name and number.)
Department of _____ .
Signature _____ Date _____

Instructions:
1) Complete section 1 & 4 (if applicable) of the form the form and forward to current Detachment Commandant. Detachment
Commandant signs and forwards to gaining Detachment Commandant. Gaining Detachment forwards to Department with
Dues Transmittal Form. Department forwards Transfer and Transmittal Forms to National Headquarters.

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1. The Request for Transfer Form has TWO purposes.
2. To Transfer a member from one Detachment to another Detachment. He/she is no longer a member of the old Detachment.

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.

3. NOTE: An electronic copy of the Request for Transfer Form which you can type into is in the National Website's Library. 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 DETACHMENT**. 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 shall 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 Original Request Form Transfer Form MUST accompany a Transmittal



Section 9 Completing the Report of Officer Installation Form



Marine Corps League

Report of Officer Installation – Detachment

1
Detachment _____

(Name)

(Number)

(Profile ID)

(Department)

Federal EIN _____

Incorporation ID No. _____

Date of Incorporation _____

2

(Date of Election)

(Place of Installation)

(Installation Date)

Detachment Mailing Address _____

3

9

(Installing Officer's Name and Title)

(Installing Officer Signature)

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

OFFICE Elected / Appointed	MBR#	PROFILE ID	INCUMBENT (NAME)	EMAIL	PHONE
Commandant	E		6	5	H C
Senior Vice Commandant	E				H C
Junior Vice Commandant	E				H C
Judge Advocate	E				H C
Junior Past Commandant	E				H C
Adjutant	E				H C
Paymaster	E				H C
Chaplain	E				H C
Sgt-At-Arms	E				H C
Marine 4 Life	E				H C
	E				H C

Date, Time & Place of Detachment Meetings _____

4

Detachment Renewal Dues (This the amount of Detachment Due Only).....

7

Department Renewal Dues (This the amount of Department Due Only).....

\$8

8

(Submitted By)

(Title)

(Signature)

(Date)

Instructions:

- 1) **Detachment Adjutant/Paymaster** sends a copy to the **Department Adjutant/Paymaster**, retaining a copy for detachment records.
- 2) **Department Adjutant/Paymaster** sends a copy to the **Membership Supervisor and Division NVC**, retaining a copy for department records. Membership Supervisor is JD Foster. Email: jfoster@mcleague.org

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The Report of Officer Installation Form should NOT 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 National Website's Library. **Download newest version each time you need to complete this form.**

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#).
VERY IMPORTANT IT IS ACCURATE & SAME AS LAST YEAR

2. On the line after where it states "**DET INCORPORATION ID#** _____"
Place the Detachment's Illinois State Incorporation Number. The INC # is unique to your Detachment. **VERY IMPORTANT IT IS ACCURATE & SAME AS LAST YEAR**

3. On the line after where it states "**DATE** _____" Place the Date of your Illinois State Incorporation Number. This is the Date your Detachment was originally incorporated in the State of Illinois

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

- | |
|---|
| <ol style="list-style-type: none">1. Detachment Name / Detachment #2. Date of Elections / Date & Place of Installation3. Installing Officer & Title4. Detachment Meeting Information5. Detachment Official Email Address (NORMALLY COMMANDANT, suggest someone with computer able to share info same day. Checks daily)6. Enter all Officers that are being Installed for the coming year.7. Renewal Dues Amount (National HQ uses this \$ for Detachment Dues Renewal Notices)8. Submitted by name & title (The person filling out the form)9. Signature of Installing Officer |
|---|

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 to communicate with current person. **ALL Report of Officer Installation Forms will be forwarded to the Department Adj.**

Section 10 Illinois Business Entity

A Business Entity ID Number is not the FEIN (Federal Employer Identification Number). The Illinois business entity ID number is assigned by the Secretary of State's office to operate a business in Illinois.

Illinois Business Entity Record Search

<https://www.illinois.gov/bess/flow/main?execution=e1s4>

Filing annual report with the State of Illinois

<https://www.illinois.gov/annual-reports/index.do>

Section 11 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 National website <https://www.mcleaguelibrary.org/>. A Notice of Death form & Transmittal entry "NOD" 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 November.** The Department Paymaster will forward to National HQ to meet their deadline of 31 December.

If they are postmarked 31 DECEMBER or prior, they will be included in that years PLM Audit results at National HQ. Please see example.

6. **TAPS** date on this form is the date MCL National informs Semper Fi Magazine of death.

Marine Corps League

Notice of Death

_____ of the _____
(Member Name) *(Detachment Name)*

Detachment # _____, Department _____ Marine Corps League, did answer his/her Final Earthly Roll Call on _____.
(Date of Death)

The deceased is survived by _____,
(Relation's Name) *(Relationship)*

who resides at _____,
(Address) *(City)*

(State) *(Zip)*

Membership Number _____ PLM Number _____ *(If Applicable)*

Remarks:

--

A sympathy card will be sent if this notice is received within sixty (60) days from the date of death, unless otherwise requested.

Date _____

Submitted by _____
(Detachment Chaplain)

Email Address _____

Instructions:

- 1) Detachment Chaplain fills out the form then sends a copy to the Department Chaplain retaining a copy for detachment records.
- 2) Department Chaplain sends a copy to the Marine Corps League National Headquarters and National Chaplain retaining a copy for department records.
- 3) Detachment Paymaster must attach this form when submitting a Notice of Death via Transmittal.

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Section 12 Recommendations

1. Keep good records that can be passed down to your successor. Hard copies and/or electronic files are acceptable. You can use computerized accounting software such as QuickBooks, Quicken, etc. 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.
2. PRINT or TYPE legibly on all documents.
3. Detachment Paymasters should seek out the advice and assistance at the Department level before calling National Headquarters.
4. 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.
5. 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. The National Website www.mcleaguelibrary.org has all the electronic forms available for you to download and utilize. Download each time you need a form to ensure you are using most current.
8. By 15 November complete IRS 990 for your Fiscal Year (15 May if on Calendar Year).
9. By 15 November complete PLM Audit and send to Department Paymaster.
10. With Detachment Adjutant reconcile your Detachment Quarterly Roster to make sure your membership is current with their annual due's renewal. Verify that National HQ's has input every Transmittal you sent them. The National Roster is made available Quarterly (31 March, 30 June, 30 June, 31 December).
11. 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 another Detachment.
12. **DO NOT wait to send in Transmittals. Every member deserves to have his/her membership renewal processed in a timely manner.**
13. All Checks to the Dept of Illinois should be made payable to: **MCL Department of illinois include money owed to NMCL.** Write ONE (1) check to the Dept per transmittal batch.
14. Installation and Report of Installation Submission. Upon appointing a member to any new position on the detachment staff, the department commandant, detachment commandant, or any past commandant, in the case of a newly appointed commandant, will swear in the officer to the new position and submit the revised ROI form.