PAYMASTER GUIDEBOOK

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Section 3 – Completing the Membership Transmittal
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Section 1 – Purpose of the Guide

The purpose of this guide is:

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

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

Contact us at the following email address: Paymaster: Chuck Junek (cpashoppe1@gmail.com)

♦ ♦ ♦ ♦ ♦ ♦

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

1. **Maintains Detachment Financial Records:**

   The Paymaster is responsible for maintaining and providing for review upon request from the Detachment Board of Trustees, Audit Committee, and/or Department/National offices, all financial records and reports for the Detachment. Such records normally include records of revenue receipts, expenditure records, checking and financial account statements and summary reports of financial condition (Balance Sheet, Profit and Loss (Income [Loss] Statement, Cash Flow, etc.). As a matter of practice, reports of financial condition should be made and reviewed by Detachment officers and/or membership on a scheduled periodic basis, at least annually.

2. **Acts As Controller Of Detachment Funds:**

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

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

3. **Makes Fiscal And Financial Reports At Meetings:**

   The Paymaster keeping officers and members informed as to financial status is extremely important to establishing and maintaining credibility within the organization. The presiding officer should call on the Paymaster for a report at each business meeting. This report should summarize financial transactions since the last meeting and provide a balance of accounts. It is suggested that at least quarterly the Paymaster report to the Board of Trustees in more detail on account status, and provide Balance Sheet, Profit and Loss Statement (Income [Loss] Statement) and Cash Flow data in writing. By doing so, the officers are aware of status and trends in determining requirements for revenue and/or changes in expenditures.
4. **Receives Dues And Forwards Transmittals:**

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

It is equally important that the Transmittal Form(s) are done accurately and the money is forwarded in compliance with Department and National procedures. It is important to review the transmittal instructions, as well as any procedures and policies, distributed by Department and National. This will help assure the goal of timely response for membership cards and pins.

5. **Handles Tax (IRS) and Licensing (MS SOS) Functions:**

Because each Detachment should be incorporated within the State of Mississippi, there will normally be forms to be completed and filed at least annually with the State of Mississippi and/or Federal tax agencies (e.g. IRS).

The Detachment is a Veterans non-profit organization and is, generally, not required to file any reports and/or forms with the Mississippi Department of Revenue.

The Paymaster is responsible for filing the annual Status Report or Annual Report with the Mississippi Secretary of State. If the Detachment collects over $25,000.00 in a year, it must separately register and file the necessary reports and documents with the Mississippi Secretary of State. These forms will request financial data regarding revenues and disbursements and their primary purpose is to assure that the organization is conforming to the Articles of Incorporation for a Veterans non-profit organization. The Paymaster is responsible for completing and filing the required information accurately and timely.

The U.S. Department of the Treasury, Internal Revenue Service (IRS) requires all Marine Corps League Detachments to annually file at a minimum the IRS Form 990N e-Postcard. It is filed electronically. In lieu of the Form 990N, the Detachment may file either a Form 990EZ or a complete Form 990.
Section 3 – Completing the Transmittal

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

An electronic copy of the Transmittal Form which you can type into is located on the Department of Mississippi website http://www.mcldeptms.org or the national website http://www.mclnational.org/official-forms.html. It can be downloaded to your personal computer for your use.

MARINE CORPS LEAGUE
MEMBERSHIP DUES TRANSMITTAL & CHANGE NOTIFICATION FORM

FROM: Adjutant/Paymaster of (1)

TO: National Adjutant/ Paymaster, 3619 Jefferson Davis Hwy Suite 115 Stafford VA 22554 (2)

VIA: Department Paymaster

PLEASE READ CAREFULLY

1. PLEASE TYPE OR PRINT NEATLY AND LEGIBLY.
2. Enclose separate dues payment checks; one (1) payable to National HQ, MCL, Inc. and one (1) payable to your Department.
3. Include Date of Birth for all NEW applicants (mandatory for PLMs).
4. 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.

Detachment #: (3)

Date _________ (4)

Transmittal #: (Start new sequence on July 1 each fiscal year).

1. On the line after where it states “FROM: Adjutant/Paymaster of…”

   Place the name of the Detachment.

2. On the line after where it states “Detachment #…”

   Place the number of your Detachment.

3. On the line after where it states “Date…” Place the date which you have completed the transmittal. The date will usually be today’s date, whatever date you are doing the transmittal.

   NOTE: It is best practices to match the Date on the Transmittal Form with the date on the checks you write.

4. On the line after where it states “Transmittal #…”

   Place the number of your Transmittal. Examples: Some Detachments use singular numbers such as “9” or multiple numbers such as “20-09” (designating the year and the number). These transmittal numbers start over again after July 1st each year.

This does not matter how you do it but it is strongly recommended that you use one system or the other so when referencing a particular transmittal, you could say “I’m referring to Transmittal 20-09 dated April 12, 2020. This would be so much easier for both National and the Department. If you have multiple Transmittal Forms with the same Transmittal #, then you should type page 1 of 3, etc. on each separate Transmittal Form.

NOTE: Each Transmittal has six (6) lines available for member input. If you have
more than six (6) entries, you should move on to the next Transmittal #. Each Transmittal # should have its own separate set of checks (i.e. one each for National HQ’s and the Department of Mississippi). This may seem cumbersome, but if a Transmittal is lost and the check was cashed, it can assist the Detachment, the Department and National HQ’s to see where the breakdown occurred.

<table>
<thead>
<tr>
<th>MEMBER # (5)</th>
<th>CODE(S) (6)</th>
<th>HQ USE ONLY (7)</th>
<th>LAST NAME (JR, etc.) (8)</th>
<th>FIRST (9)</th>
<th>Mi (10)</th>
<th># of Years Paying (11)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PLM # (12)</td>
<td>STREET ADDRESS (or PO BOX #) (13)</td>
<td>CITY (14)</td>
<td>ST (15)</td>
<td>ZIP + 4 (16)</td>
<td>Prior Expiration (17)</td>
<td></td>
</tr>
<tr>
<td>TELEPHONE NUMBER (18)</td>
<td>E-MAIL ADDRESS (19)</td>
<td>DATE OF BIRTH (20)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5. If the member is renewing his/her membership, it is necessary to place in the box that is titled “MEMBER #”, the current membership number of the member. Each member has a number that has been issued by National Headquarters. All Associate Members begin with the letter “X”. (i.e. X123456)

6. In the box that is titled “CODE(S)” place either the letter:

- “R” if that member is renewing;
- “N” if that person is becoming a new member paying full dues between July 1st and February 28th (29th);
- “N*” if that person is becoming a new member paying reduced dues between March 1st and June 30th;
- “L” if that member is becoming a Life Member (Note: D.O.B. required);
- “T” if that member is transferring to your Detachment;
- “NAM” if that person is becoming a new associate member paying full dues between July 1st and February 28th (29th);
- “NAM*” if that person is becoming a new associate member paying reduced dues between March 1st and June 30th;
- “RAM” if that Associate Member is a renewing associate member;
- “NDM” if that member is becoming a new Dual Member paying full dues between July 1st and February 28th (29th);
- “NDM*” if that member is becoming a new Dual Member paying reduced dues between March 1st and June 30th;
- “RDM” if that Dual Member is renewing as a Dual Member;
- “R/I” if that member is being reinstated after they have fallen off the National Roster;
- “HAD” if that person is an Active Duty Marine or Navy Corpsman;
- “H” if the member is becoming an “Honorary Member”;
“COAO” if the member has a Change of Address (enter OLD address);

“COAN” if the member has a Change of Address (enter NEW address), and list this entry under the COAO entry;

“CON” If the member has a change of name;

“DEL” Delete a member. This can only be done with members who have passed the two year drop off point’ or with accompanying letter stating to terminate his/her membership which is signed by the member;

NOTE: For the above codes, the following must be attached to the Transmittal Form:

T MUST attach Request for Transfer Form to Transmittal.
N MUST attach Membership Application to Transmittal.
NAM MUST attach Membership Application to Transmittal.
NDM MUST attach Membership Application to Transmittal.

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

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

8. In the box that is titled “LAST NAME (JR, etc.)” place the members Last Name and Suffix, if any.

9. In the box that is titled “FIRST NAME” place the members First Name.

10. In the box that is titled “MI” place the members Middle Initial.

11. In the box that is titled “# of Years Paying” place the number of years dues that is being paid.

12. 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.

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

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

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

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

17. In the box that is title “Prior Expiration”, do not write in this box, it is reserved for National HQ use only.

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

19. In the box titled “E-MAIL ADDRESS” place the members email address (if the member has one).
20. In the box titled “DATE OF BIRTH” place the members Date of Birth. This is only recommended for New Members and required for Life Members. The Life Members age is the determining factor to what dollar amount the Life Member is required to pay.

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

<table>
<thead>
<tr>
<th>NATIONAL DUES ONLY</th>
<th>Check #</th>
<th>(22)</th>
</tr>
</thead>
<tbody>
<tr>
<td>R</td>
<td>Renewal @20.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>N</td>
<td>New Member @ 25.00</td>
<td>(24) 0.00</td>
</tr>
<tr>
<td>RAM</td>
<td>Renewal Associate @20.00</td>
<td>0.00</td>
</tr>
<tr>
<td>NAM</td>
<td>New Associate @25.00</td>
<td>0.00</td>
</tr>
<tr>
<td>RDM</td>
<td>Renewal Dual @20.00</td>
<td>0.00</td>
</tr>
<tr>
<td>NDM</td>
<td>New Dual @25.00</td>
<td>0.00</td>
</tr>
<tr>
<td>N* (25)</td>
<td>March 1st-June 30th @15.00</td>
<td>(26) 0.00</td>
</tr>
<tr>
<td>NAM*</td>
<td>March 1st-June 30th @15.00</td>
<td>0.00</td>
</tr>
<tr>
<td>NDM*</td>
<td>March 1st-June 30th @15.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Life Member by age:

<table>
<thead>
<tr>
<th></th>
<th>(27) 35 and under @ 500</th>
<th>(28) 0.00</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>36 to 50 @ 400</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>51 to 64 @ 300</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>65 and over @ 200</td>
<td>0.00</td>
</tr>
</tbody>
</table>

(29) National Dues $0.00

Shaded area are for National HQ use only.

22. 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.”.
23. In the sections next to each "Code" there is a line. *Place the number of members, one for each completed line on the transmittal.* (i.e. 1 Renewal, 2 New member, 1 Life for age 51 to 64 @ $300.00).

24. In the sections under the $ column, enter the dollar amount by multiplying the number of members for each letter by the amount after the explanation of the letter. (i.e. 2 New Members (N) x $25.00 = $50.00)

   **NOTE:** If you are using the Official Transmittal located on the Dept. of Mississippi website [http://www.mcldeptms.org/Documents_Forms.htm](http://www.mcldeptms.org/Documents_Forms.htm), it will automatically do the math for you.

25. In the sections next to each "Code" there is a line. *Place the number of members, one for each completed line on the transmittal.* (i.e. 1 Renewal, 2 New member, 1 Life for age 51 to 64 @ $300.00).

26. In the sections under the $ column, enter the dollar amount by multiplying the number of members for each letter by the amount after the explanation of the letter. (i.e. 2 New Members (N*) x $25.00 = $50.00)

   **NOTE:** If you are using the Official Transmittal located on the Dept. of Mississippi website [http://www.mcldeptms.org/Documents_Forms.htm](http://www.mcldeptms.org/Documents_Forms.htm), it will automatically do the math for you.

27. In the sections next to each "Code" there is a line. *Place the number of members, one for each completed line on the transmittal.* (i.e. 1 Life for age 51 to 64 @ $300.00).

28. In the sections under the $ column, enter the dollar amount by multiplying the number of members for each letter by the amount after the explanation of the letter. (i.e. 2 1 Life Member age 51-64 (L) x $300.00 = $300.00)

   **NOTE:** If you are using the Official Transmittal located on the Dept. of Mississippi website [http://www.mcldeptms.org/Documents_Forms.htm](http://www.mcldeptms.org/Documents_Forms.htm), it will automatically do the math for you. If not, then please use a calculator for your computations.
30. In the section titled Department Dues “Check #” place the number of the check that was written to the Department of Mississippi. Payable to: Dept. of MS – MCL.

31. In the section titled Department Dues “Total $”, place the amount of the check written to the Department of Mississippi. Dept. Dues are $3.00 per R, N, RAM, NAM, R/I.

**NOTE:** Life Members do not pay the $3.00 to the Dept.

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

33. National HQ will place a date here when they receive and process the Transmittal.
<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>34.</td>
<td>In the last section titled “DETACHMENT PAYMASTER NAME/SIGNATURE” place the printed name and signature of the Paymaster or the Paymaster/Adjutant.</td>
</tr>
<tr>
<td>35.</td>
<td>In the section titled “TRANSMITTAL RETURN EMAIL” print clearly the email address of the Paymaster or Paymaster/Adjutant.</td>
</tr>
<tr>
<td>36.</td>
<td>In the section titled “ADDRESS” place the street address or P. O. Box number of the Paymaster or Paymaster/Adjutant.</td>
</tr>
<tr>
<td>37.</td>
<td>In the section titled “CITY” print the city or town of the Paymaster or Paymaster/Adjutant.</td>
</tr>
<tr>
<td>38.</td>
<td>In the section titled “ST” print the state abbreviation of the Paymaster or Paymaster/Adjutant.</td>
</tr>
<tr>
<td>39.</td>
<td>In the section titled “ZIP + 4” print the Zip Code + 4 of the Paymaster or Paymaster/Adjutant.</td>
</tr>
<tr>
<td>40.</td>
<td>In the last section titled “DEPARTMENT PAYMASTER NAME” place the printed name of the Department Paymaster, if known, otherwise leave blank.</td>
</tr>
<tr>
<td>41.</td>
<td>In the last section titled “EMAIL” print clearly the email address of the Department Paymaster, if known, otherwise leave blank.</td>
</tr>
</tbody>
</table>
42. In the last section titled “PHONE NUMBER” place the telephone number of the Department Paymaster, if known, otherwise leave blank.

43. Do NOT write in the shaded section titled “NATIONAL HEADQUARTERS ONLY”. When you receive your copy back from National HQ this area will be filled in.

44. Do NOT write in the shaded section titled “NATIONAL HEADQUARTERS ONLY”. When you receive your copy back from National HQ this area will be filled in.

ALL Transmittals shall be sent to the Department Paymaster.

NO copies or color coding is necessary. Simply submit the original Transmittal Form together with its check directly to the Department Paymaster.

His/her address is available on the Department website [http://www.mcldeptms.org/mcldeptmsroster.html](http://www.mcldeptms.org/mcldeptmsroster.html) Officers page. The current State Paymaster is: Dr. Charles H. Junek III, 702 Southeast Circle, Hattiesburg, MS 39402; telephone number 601-818-5736; email address is cpashoppe1@gmail.com

Electronic Transmittal Form:

It is best practices to utilize the electronic version of the Transmittal Form. An electronic copy of the Transmittal Form which you can type into is located on the Department of Mississippi website [http://www.mcldeptms.org](http://www.mcldeptms.org) or the national website [http://www.mclnational.org/offical-forms.html](http://www.mclnational.org/offical-forms.html). It can be downloaded to your personal computer for your use for your submission to the Department Paymaster.

MEMBERSHIP APPLICATION: All NEW MEMBERS are required to complete a Membership Application. The ORIGINAL document with ORIGINAL SIGNATURE and signed Oath of Membership is to be forwarded along with the Transmittal Forms. Marines, FMF Corpsmen and FMF Chaplains are REQUIRED to provide a Service Number. For some this will be their Social Security Number (SSN). If no Service Number is provided, the new person joining will be added to the Roster as an Associate Member. The Detachment should keep a copy of the Membership Application.
Marine Corps League
Application for Membership

Full Name: Michael E. Keplin

PO Box 4522
Bay St. Louis, MS 33737-4522

Phone: 922-344-0428

Date of Birth: 07/18/41

Date of Enlistment/Commissioning: 04/03/44

Date of Discharge/Retirement/Separation: 06/03/68

Type of Application: New

Membership Type: Regular

I hereby apply for membership in the Marine Corps League and enclose $30.00 for one year's membership.

I hereby certify that I am currently serving or have served honorably in the United States Marine Corps, "ON ACTIVE DUTY," for not less than ninety (90) days and earned the Eagle, Globe and Anchor; or have served or am currently serving in the United States Marine Corps Reserve and have earned no less than ninety (90) Reserve Retirement Credit Points; or that I have served or am currently serving as a U.S. Navy Corpsman who has trained with Marine FFM Units in excess of ninety (90) days and earned the Marine Corps Device (clasp) or the Warfare Device worn on the Service Ribbon, authorized for FFM Corpsmen; or have served or are currently serving as a U.S. Navy Chaplain and have earned the FFM Badge serving with Marines; if discharged, I am in receipt of a DD Form 214 or a Certificate of Discharge indicating "Honorable Service". ("Honorable Service" will be defined by the last DD Form 214 or Certificate of Discharge that the applicant received). General Discharge under Honorable Conditions is acceptable. By signature on this application, I hereby agree to provide proof of honorable service/discharge upon request. I hereby authorize the National Executive Director, Marine Corps League to obtain an un-redacted copy of my latest DD Form 214 from the Marine Corps custodian of Official Military Personnel Files (OMPF), and/or verification of honorable service if deemed necessary to verify my eligibility for regular membership in the Marine Corps League. I understand the DD Form 214 may contain information such as military awards, training, and character of service.

(Sponsor where applicable)

Applicant's Signature (see reverse side)

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OATH OF MEMBERSHIP – REGULAR MEMBERS

I, [Name], do solemnly swear or affirm that I will uphold and defend the Constitution and Laws of the United States of America and of the Marine Corps League, and I will never knowingly wrong, deceive or defraud the League as to the value of anything. I will never knowingly wrong or injure or permit any member or any member's family to be wronged or injured if to prevent the same is within my power. I will never propose for membership, one known to me to be unqualified or unworthy to become a member of the League. I further promise to govern my conduct in the League's affairs and in my personal life in a manner becoming a decent honorable person and will never knowingly bring discredit to the League to help me God.

Signature

OATH OF MEMBERSHIP – ASSOCIATE MEMBERS

I, [Name], in the presence of Almighty God, and the members of the Marine Corps League here assembled, being fully aware that as an Associate Member, I will not be permitted to hold an elective office or to vote on Marine Corps League policy, a membership application, or an election of officers, do solemnly swear or affirm that I will uphold and defend the Constitution and Laws of the United States of America and of the Marine Corps League. I will never knowingly wrong, deceive or defraud the League as to the value of anything. I will never knowingly wrong or injure or permit any member or any member's family to be wronged or injured if to prevent the same is within my power. I will never propose for membership, one known to me to be unqualified or unworthy to become a member of the League. I further promise to govern my conduct in the League's affairs and in my personal life in a manner becoming a decent honorable person and will never knowingly bring discredit to the League, to help me God.

Sponsor (Where Applicable)   Applicant's Signature

Please print and complete this form. Upon completion, please send this form with check, money order or credit card information in the amount of $30, as well as all necessary documentation from the bottom of this form to your desired Detachment Paymaster. If you are applying as a Member-At-Large, please send all information to the address below:

For Credit Card Payment:
Charge my Membership to: ( ) Visa ( ) MasterCard ( ) American Express ( ) Discover

Account Number: ___________________________ Exp. Date: ______ Security Code: _______ (3-digit number on back of credit card)

Signature

MAIL TO:
Marine Corps League
National Headquarters
Membership Department
3619 JEFFERSON DAVIS HWY
SUITE 115
STAFFORD, VA 22554

NOTE: If you are applying for "Regular Membership", please also include a photo copy of your last DD-214, Certificate of Discharge.

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

- 12 Renewals (Code R)
- 2 New Members (Code N)
- 1 Life Member (Code L)

The final Total National Dues is the sum of all three (3) pages for a total of $590.00 (which National entered in box 24).

TWO NEW MEMBER APPLICATIONS MUST be included with this Transmittal example.

The DATE OF BIRTH must be entered in box 20 for the Life Member.
**MARINE CORPS LEAGUE**

**MEMBERSHIP DUES TRANSMITTAL & CHANGE NOTIFICATION FORM**

**FROM:** Adjunct/Paymaster of

G. H. VAUGHN DET. MCL

**TO:** National Adjunct/Paymaster, 3619 Jefferson Davis Hwy Suite 115 Stafford VA 22554

**Via:** Department Paymaster

1. Please type or print neatly and legibly.
2. Include separate dues payment checks, one (1) payable to National HQ, MCL, Inc. and one (1) payable to your Department.
3. Include two (2) of both old and new MCL applicants (interviews) for PLFs.
4. Include two (2) applications for National MCL leaders. (Electronic applications are acceptable without attached application forms)
5. You may use a supplemental spreadsheet. If you have more than 10 members residing at one time, please include all information needed from this form.

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>City</th>
<th>State</th>
<th>Zip</th>
<th>Phone</th>
<th>Email Address</th>
<th>Dues</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name 1</td>
<td>Address 1</td>
<td>City 1</td>
<td>State 1</td>
<td>Zip 1</td>
<td>Phone 1</td>
<td>Email Address 1</td>
<td>Dues 1</td>
<td>Date of Birth 1</td>
</tr>
<tr>
<td>Name 2</td>
<td>Address 2</td>
<td>City 2</td>
<td>State 2</td>
<td>Zip 2</td>
<td>Phone 2</td>
<td>Email Address 2</td>
<td>Dues 2</td>
<td>Date of Birth 2</td>
</tr>
<tr>
<td>Name 3</td>
<td>Address 3</td>
<td>City 3</td>
<td>State 3</td>
<td>Zip 3</td>
<td>Phone 3</td>
<td>Email Address 3</td>
<td>Dues 3</td>
<td>Date of Birth 3</td>
</tr>
</tbody>
</table>

**Department Dues**

- **Check #**
  - **Amount**

**Detachment Paymaster/ Treasurer**

Charles Adams

margaret.adams@cableone.net

933 BOWDOOD DR

COLUMBUS, MS 36701

**Received at National**

Date/Time Stamp

Charles H. Junek III

**In Case of Emergency**

CPA

[Signature]

[Phone Number]

**Assignment/Change of Address (MCL)**

[Signature]

[Phone Number]

[Assignment/Change of Address (MCL)]
### Marine Corps League

**MEMBERSHIP DUES TRANSMITTAL & CHANGE NOTIFICATION FORM**

**FROM:** Adjusted/Paymaster of

**TO:** National Adjutant

**PAYMASTER:** 3619 Jefferson Davis Hwy Suite 115 Stafford VA 22554

**PAYMASTER:** PLEASE MAIL CAREFULLY

1. **PLEASE TYPE OR PRINT NEATLY AND LEGIBLY.**
2. Separate separate dues payment checks, one (1) payable to National MCL, Inc. and one (1) payable to your state association.
3. Include one copy of all MCL applications (members for PMS).
4. Include two copies of all MCL applications. DO NOT APPLY FORM TO TOP COPY (applications cannot be accepted without attached application). Each application requires three signatures from non-family members. The I.D. card shown is a supplemental identification. If you have any questions regarding this form, please call the Membership Services Department at 202-546-2777.

**Page 2 of 3**

| MEMBER # | CODE | STATE | LAST NAME | FIRST | CITY | AGE | DATE OF BIRTH | ADDRESS | PHONE NUMBER | E-MAIL ADDRESS | DUES Category |
|----------|------|-------|-----------|-------|------|-----|---------------|---------|--------------|----------------|---------------|---------------|
| 223635   | 15   | SC    | PRINGLE   | MAX   | COLUMBUS | 60  | 08/04/1970 | P.O. BOX 205 | 772-555-1234  | max@pringle.com | Full Years Paid |
| 197683   | 17   | FL    | ALLISON   | JACO   | COLUMBUS | 60  | 08/04/1970 | 20961 ATHENS QUARRY ROAD | 772-555-1234  | jac@allison.com | Full Years Paid |
| 349254   | 15   | SC    | PRIEST    | MAX   | COLUMBUS | 60  | 08/04/1970 | P.O. BOX 205 | 772-555-1234  | max@priest.com | Full Years Paid |
| 291152   | 17   | FL    | WILLIAM   | MAX   | COLUMBUS | 60  | 08/04/1970 | 20961 ATHENS QUARRY ROAD | 772-555-1234  | william@william.com | Full Years Paid |

**DEPARTMENT DUES**

| Item | Description | Rate | Amount
|------|-------------|------|--------|
| A    | New Members | $25.00 | 0.00
| B    | Renewal     | $25.00 | 0.00
| C    |Rem. Am. Ann.| $25.00 | 0.00
| D    | Rem. Dues   | $25.00 | 0.00
| E    | March 1st-30th | $0.00 | 0.00
| F    | March 31st-30th | $0.00 | 0.00

**Total National Dues:** $100.00

**Department Dues:** $42.00

**Total:** $142.00

**Notes:**
- Please send the completed form to the National Adjutant at 3619 Jefferson Davis Hwy Suite 115 Stafford VA 22554 or via email to margaretadkins@cableone.net.
- Applications must be submitted by the 15th of each month to be included in the next month's membership dues.
Section 4 – Completing the Request for Transfer Form

The Request for Transfer Form has TWO purposes.

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

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

**NOTE:** An electronic copy of the **Request for Transfer Form** which you can type into is located on the Department of Mississippi website [http://www.mcldeptms.org/DocumentsForms.html](http://www.mcldeptms.org/DocumentsForms.html). It can be downloaded to your personal computer for your use.

### Filling out the Request for Transfer Form

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

**Part 2** – This section is **TO BE COMPLETED BY THE LOSING DETACHEMNT**. The Losing Detachment Commandant must verify that the member is in good standing and is 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 the Paid Life Member (PLM) status in place of the expiration date. The Losing Commandant must sign and date the document.

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

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

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

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

---

**Request for Transfer EXAMPLE** on the following page.

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

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

Street: 1345 ENGINEER WAY  Apt #
City: BALTIMORE  State: MD  Zip: 21458-9876
SSN: 111-22-3333  Tele#: (410) 555-2222  Date of Birth: 11/11/1969
Date of Enlistment/Commissioning: 09/20/1993  Date of Discharge/Separation/Retirement: 09/19/1997

I hereby request that my membership as a: Regular Member  M-A-L  Dual Member  Associate Member, in the BALTIMORE Detachment # 555 be transferred to the MARYLAND MARINES Detachment # 1371 Department of MARYLAND as a Regular Member  Dual M-A-L status.

Signature: 2/17/16

2. TO BE COMPLETED BY THE LOSING DETACHMENT (Det. No. 555)
The above member is in good standing:  approved; delinquent:  Membership expiration date is 02/01/2017

Member (if not) indebted to this Detachment. (If indebted, please explain on reverse side). The transfer of this member is approved:  disapproved:  02/22/2016

Signature of Commandant: Date

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

Signature of Commandant: 3/16/2016

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

Signature of Dual Member: Date

Member requesting transfer: Complete all information in #1 and #4 (if applicable) above. Sign and date the application in space provided. Forward the form to your current Detachment Commandant for approval.

Losing Detachment Commandant: Complete the appropriate information in #2. Sign and date the form in the space provided. Retain one copy for Detachment records and forward the original and two copies to the gaining Detachment Commandant. Send one copy to your Department Paymaster for information purposes.

Gaining Detachment Commandant: Complete #3 as appropriate. Sign and date the form in the space provided. Retain one copy. Forward the original and remaining copy to the Department Paymaster, along with Dues Transmittal Form listing the transferring member.

Department Adjutant/Paymaster: Retain bottom copy and forward the original to National Headquarters along with Dues Transmittal Form listing the transferring member.

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Section 5 – Completing the Report of Officer Installation Form

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

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

1. On the line where it states “Detachment Name”  Place the complete Detachment’s Name.
2. On the Line where it states “Detachment #”  Place the Detachment’s number.
3. On the line where it states “Department of”  Place the state’s Name Mississippi.
4. 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 Number).
5. On the line after where it states “Det Incorporation ID#”  Place the Detachment’s Mississippi State Incorporation Number. The INC number is unique to your Detachment and is normally starts with the letter “D” (i.e. D11093838).
6. On the line after where it states “Date”  Place the Date of your Mississippi State Incorporation Number. This is the Date your Detachment was originally incorporated in the State of Mississippi.
7. On the line where it states “Date of Elections”  Place the actual date of the election.
8. On the line where it states “Date/Place of Installation”  Place the actual date and place of the installation.
9. On the line where it states “Installing Officer & Title”  Place the Installing Officer’s name and title.
10. On the line where it states “Signature of Installing Officer”  Have the installing Officer sign in the space provided.
11. On the line where it states “Day/Date of Meeting”  Place the day of the month when the monthly meeting is held, e. g. 1st Tuesday of the Month.
12. On the line where it states “Time”  Place the actual military time of the monthly meeting.
13. On the line where it states “Place”  Place the location of the monthly meeting, e.g. Horn Lake High School
14. On the line where it states “Street Address”  Place the actual physical street address
15. On the line where it states “City”  Place the name of the city.
16. On the line where it states “State”  Place the name of the state, MS
17. On the line where it states “Zip”  Place the zip code + 4 of the physical street address
18. On the line where it states “E-mail Official Correspondence to”
   Place the email of either the Commandant or Paymaster

19. On the lines for the officers currently being installed/appointed:
   Place the officer’s name, phone number, e-mail, address, city, MS zip + 4 beside the office to which elected/appointed.

20. On the line where it states “Total Renewal Dues”
   Place the amount of the Total Renewal Dues.

21. On the line where it states “Submitted By”
   Place the name of the officer actually submitting the Report of Officer Installation.

22. On the line where it states “Title”
   Place the Title of the officer submitting the Report of Officer Installation.

23. On the line where it states “Signature”
   Have the submitting Officer sign in the space provided

24. On the line where it states “Date”
   Place the actual date of the submission of the Report of Officer Installation.

**NOTE 2:** If you change Officers during the year, especially if it is the Commandant or Paymaster, you must immediately file another Report of Officer Installation Form with only the new officers listed thereon. This keeps the Department and National up to date.

ALL Report of Officer Installation Forms SHALL be forwarded to the Department Adjutant and Department Paymaster. His/her address is located on the Dept. website http://www.mcldeptms.org/mcldeptmsroster.htm officer’s page.

The Report of Officer Installation Form is used to update officers listed on the Detachment's, the Department's and National's website, if applicable.
# Marine Corps League
## REPORT OF OFFICER INSTALLATION

<table>
<thead>
<tr>
<th>FROM:</th>
<th>DETACHMENT NAME</th>
<th>DETACHMENT #</th>
<th>DEPARTMENT OF</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Anderson-Jordan Detachment</td>
<td>1078</td>
<td>MISSISSIPPI</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TO:</th>
<th>NATIONAL ADJUTANT PAYMASTER</th>
</tr>
</thead>
<tbody>
<tr>
<td>VIA:</td>
<td>DEPARTMENT Adjutant</td>
</tr>
<tr>
<td>DET FEDERAL ID:</td>
<td>64-041023</td>
</tr>
<tr>
<td>DET INCORPORATION ID #:</td>
<td>0726900</td>
</tr>
<tr>
<td>DATE:</td>
<td>02/04/2003</td>
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</tbody>
</table>

**DATE OF ELECTIONS**

<table>
<thead>
<tr>
<th>DATE/PLACE OF INSTALLATION</th>
<th>INSTALLING OFFICER &amp; TITLE</th>
<th>SIGNATURE OF INSTALLING OFFICER</th>
</tr>
</thead>
<tbody>
<tr>
<td>03/07/2017</td>
<td>04/04/2017/Horn Lake High School</td>
<td>Bill Lamar, Past Dept Cmdt</td>
</tr>
</tbody>
</table>

**DATE/PLACE OF MEETING**

<table>
<thead>
<tr>
<th>DAY/DATE OF MEETING</th>
<th>TIME</th>
<th>PLACE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Tuesday of the Month</td>
<td>1800</td>
<td>Horn Lake High School</td>
</tr>
</tbody>
</table>

**STREET ADDRESS**

<table>
<thead>
<tr>
<th>ADDRESS</th>
<th>CITY</th>
<th>STATE</th>
<th>ZIP</th>
</tr>
</thead>
<tbody>
<tr>
<td>3360 Church Road</td>
<td>Horn Lake</td>
<td>MS</td>
<td>38637</td>
</tr>
</tbody>
</table>

**E-MAIL OFFICIAL CORRESPONDENCE TO:** tdunn6140@yahoo.com

**FAX OFFICIAL CORRESPONDENCE TO:**

- **OFFICE**
  - **COMMANDANT**
    - Tom Drumm
    - (901) 328-2444
    - tdunn6140@yahoo.com
  - **SENIOR VICE COMMANDANT**
    - Don Woodson
    - (662) 893-1397
    - woodsonhotmail.com
  - **JUNIOR VICE COMMANDANT**
    - Simon Dean
    - (901) 486-2336
    - sim1948@bellsouth.net
  - **JUDGE ADVOCATE**
    - Anick Wallace
    - (318) 644-6574
    - agwallace63@gmail.com
  - **JUNIOR PAST COMMANDANT**
    - Edward Statler
    - (901) 489-2499
    - memphisvet(6)7@gmail.com
  - **ADJUTANT**
    - N/A
  - **PAYMASTER**
    - Dennis Roebel
    - (662) 292-4434
    - dreeber@yahoo.com
  - **CHAPLAIN**
    - Robert Shearin
    - (901) 398-5046
    - robshearin@comcast.net
  - **SERGEANT-AT-ARMS**
    - John Kingsley
    - (901) 896-2731
    - kingsleyemc@aol.com
  - **WEB SERGEANT**
    - Bill Lamar
    - (901) 302-6976
    - billy.g.lamar@gmail.com

**ADDRESS**

- 7255 Wind Drive
- 11664 Oak Drive
- 9064 Hwy 304
- 5002 Sycamore Road
- 6840 Oak Chestnut Lane
- 751 Cleanview Cove
- 5621 Caroline Drive
- 4440 Windcrest Cove
- 8660 Autumn Oaks Drive
- 8090 Mockingbird Lane

**CITY, STATE**

- Olive Branch, MS 38654
- Hernando, MS 38632
- Coldwater, MS 38618
- Southaven, MS 38672
- Horn Lake, MS 38637
- Southaven, MS 38672
- Olive Branch, MS 38654
- Olive Branch, MS 38654

**ZIP**

- 38654
- 38632
- 38618
- 38672
- 38637
- 38672
- 38654
- 38654

Total renewal dues are $30.00. This amount is the total of Detachment, Department and National dues and will appear on the Direct Billing Notices.

<table>
<thead>
<tr>
<th>SUBMITTED BY</th>
<th>TITLE</th>
<th>SIGNATURE</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jim Simpson</td>
<td>Paymaster</td>
<td></td>
<td>04/04/2017</td>
</tr>
</tbody>
</table>

**PLEASE READ CAREFULLY**

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

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

MCL Detachments are required to file with the Internal Revenue Service (IRS) on an annual basis. The Detachments are a Section 501 (c) (4) charitable organization.

REPORTING HISTORY

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

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

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

REPORTING FORMS

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

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

990
This is a much longer form and requires much more information. It contains many pages and schedules.

WHEN TO FILE

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

IRS “Gross Receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.

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

MCL IRS PARENT CODE

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

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

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


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


1. Choose “First Time Users” to create an account. Provide your First Name, Last Name and Email Address.

2. The IRS will email you a Code. Enter that Code as requested to create account. Code expires 15 minutes after the email is sent.

3. Complete the Profile set up by entering the requested data. (User Name, password, security questions, etc.). This should be the Paymasters personal info. If you have a Paymaster changeover (End of Tour or Mid-Year), the new Paymaster would need to create his/her account to file with the IRS.

4. Once your Profile is complete, you can then connect your Detachment EIN to your profile. Select “Exempt Organization”. Then insert your EIN # and click the “ADD EIN” button. NOTE: If your Detachment is listed under the MCL Parent Code of 0955, the “Organization Name” will be listed as “MARINE CORPS LEAGUE”. Your local Detachment name might not appear and this is normal.
5. Click the “CREATE NEW FILING” button.

6. Choose your EIN where it says “–Select EIN–”. Once your EIN is inserted in the EIN box, Click the “CONTINUE” button.

7. Follow the on-screen directions. Most of the information will pre-populate based on previous years' returns. Answer the questions.

Tax Period: July 1st through June 30th
EIN: 12-3456789
Legal Name: Marine Corps League
Mailing Address: P. O. Box
Principal Officer's Name and address: Joe Grunt
Gross receipts not > $50,000: Yes
Organization has terminated: No
Website, if any: None

8. Fill out the Detachment address (it can be a P.O. Box) and Principal Officer Info (i.e. Commandant Joe Grunt). A P.O. Box is acceptable here also.

9. Once finished, you will have the opportunity to PRINT the Submission Page. **Do this for your records.**

10. Go to the HOME page and Click “Manage Form 990-N Submissions”.

DEPARTMENT OF MISSISSIPPI PAYMASTER GUIDEBOOK 27
11. Initially the “Status” box will say “pending”. After 10 minutes, it should update to “Accepted”.

12. Click on the “Submission ID” # once the “Status” changes to “Accepted” and it will bring you to a Confirmation Page. **Print the Confirmation Page.**

**Print the Confirmation Page!**

13. A copy of the Confirmation Page must be forwarded to the Department Paymaster by mail or email. The Department Paymaster will then record it and then forward to National Headquarters.

14. The Department Paymasters address and email are listed on the Department website [http://www.mcldeptms.org/mcldeptmsroster.htm](http://www.mcldeptms.org/mcldeptmsroster.htm) (Officers Page).
Section 7 – Completing the Paid Life Member (PLM) Audit

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

1. National Headquarters will send your Detachment a “Life Interest Check List” sheet with your 30 June Detachment Roster. If you do not receive this list with 30 June Detachment Roster, use 30 June Detachment Roster to perform audit.

2. The Detachment should verify all LIVING Life Members. If a Life Member is recently deceased, annotate his date of death on the PLM Audit next to his name.

   NOTE: All deceased Life Members should have had a MCL “Notice of Death Form” submitted for them by the Chaplain. The Notice of Death Form is available on the Department website http://www.mcldeptms.org/Documents_Forms.htm. A Notice of Death is the ONLY way to remove a deceased person from your Detachment Roster.

3. The Detachment will receive a disbursement for each Life Member who has been a Life Member for MORE THAN 2 years as of the date on the PLM Audit sheet. Normally 30 June.

   (I.e. PLM Date 03/2012 would be eligible to receive a disbursement with the spring 2016 payout;
   PLM Date 4/2014 would NOT be eligible until 2017 spring payout.

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

5. The PLM Audit MUST be forwarded to the Department Paymaster by 15 December. The Department Paymasters address is available on the Department website http://www.mcldeptms.org/mcldeptmsroster.htm (Officers Page). The Department Paymaster will then forward it to National HQ to meet their deadline of 31 December. As long as they are postmarked 31 DECEMBER or prior, they will be included in that years PLM Audit results at National HQ.

Please see example on the following page.
<table>
<thead>
<tr>
<th>Member#</th>
<th>Name</th>
<th>Life Number</th>
<th>Lifecode</th>
<th>Life Join Date</th>
<th>eligible</th>
<th>taps</th>
</tr>
</thead>
<tbody>
<tr>
<td>159002</td>
<td>ATKINSON BROOK</td>
<td>34028</td>
<td>PL</td>
<td>04/2002</td>
<td>True</td>
<td>Dec 6/15</td>
</tr>
<tr>
<td>236124</td>
<td>CAMPBELL WILLIAM</td>
<td>56655</td>
<td>PL</td>
<td>10/2012</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>213331</td>
<td>KAWTOSKI STANLEY</td>
<td>49531</td>
<td>PL</td>
<td>03/2008</td>
<td>True</td>
<td></td>
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<tr>
<td>133760</td>
<td>LYONS CHARLES</td>
<td>44610</td>
<td>PL</td>
<td></td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>66199</td>
<td>MITCHELL STANLEY</td>
<td>32825</td>
<td>PL</td>
<td>08/2001</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>222167</td>
<td>MORNEAULT EDWARD</td>
<td>56458</td>
<td>PL</td>
<td>05/2013</td>
<td>True</td>
<td></td>
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<tr>
<td>168347</td>
<td>RYAN VICTOR</td>
<td>36540</td>
<td>PL</td>
<td>06/2003</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>239514</td>
<td>SILARDO CON</td>
<td>53953</td>
<td>PL</td>
<td>06/2011</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>146016</td>
<td>VUKMER NICK</td>
<td>42205</td>
<td>PL</td>
<td>11/2004</td>
<td>True</td>
<td></td>
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<tr>
<td>229579</td>
<td>WALKER MICHAEL</td>
<td>55868</td>
<td>PL</td>
<td>12/2012</td>
<td>True</td>
<td></td>
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<tr>
<td>236132</td>
<td>WENTZ MICHAEL</td>
<td>55666</td>
<td>PL</td>
<td>10/2012</td>
<td>True</td>
<td></td>
</tr>
<tr>
<td>236135</td>
<td>QUARTO RONALD</td>
<td>58436</td>
<td>PL</td>
<td>04/2014</td>
<td>False</td>
<td></td>
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</table>

Total Eligible Life Members for 1371 - MARYLAND MARINES: 11
Total Non-Eligible Life Members for 1371 - MARYLAND MARINES: 1
Total Life Members for 1371 - MARYLAND MARINES: 12

Craig P. Reeling 11/5/15

Craig P. Reeling Commandant

David Adams 11/17/15

Paymaster
Section 8 – Mississippi Secretary of State

The Paymaster is responsible for filing the annual Status Report or Annual Report with the Mississippi Secretary of State. If the Detachment collects over $25,000.00 in a year, it must separately register and file the necessary reports and documents with the Mississippi Secretary of State. These forms will request financial data regarding revenues and disbursements and their primary purpose is to assure that the organization is conforming to the Articles of Incorporation for a Veterans non-profit organization. The Paymaster is responsible for completing and filing the required information accurately and timely. The Mississippi Secretary of State’s website can be found at: www.sos.ms.gov

First, go to the Mississippi Secretary of State’s website, www.sos.ms.gov

Second, go to Business Formation & Services (Not Charities) and click thereon.

Third, on the drop down menu, Select Non-Profits

Fourth, in the middle of the displayed page, select to File a Document on a Non-Profit.

You will be asked to create a user name and password for utilization of the Mississippi Secretary of State’s website. Please do so and document accordingly.

Fifth, select New Filings.

Sixth, in the middle of the displayed page, select File a Status Report (Non-Profits)

Seventh, enter the Business ID number of the Detachment.

You may Search for a Business ID, by Business Name, Business ID, Officer Name or Registered Agent by clicking the here button on the displayed page.

Eighth, enter and complete the required information:

1. Enter Business Email address.

2. Enter the Business Phone Number.

3. Federal tax ID = EIN Number
4. **State activities** of the Non-Profit,

   e.g. “Preserving the traditions and promoting the interest of the United States Marine Corps. Promoting the ideals of American freedom and democracy. Aiding and rendering assistance to all Marines, FMF Corpsmen, and FMF Chaplains, their widows and orphans as well as other veterans. Perpetuate the history of the United States Marine Corps, and observation of the anniversaries of historical occasions of particular interest to Marines (Marine Corps birthday, Memorial Day, Veterans Day, and Flag Day). Providing Honor Guards as necessary for funerals and other patriotic events”.

5. **Answer the following three (3) questions** YES or NO.

   Does this Non-Profit have members? **YES**
   Is this Non-Profit approved by the IRS under section 501 (c) (3)? **NO**
   The Marine Corps League is a charity under **IRS section 501(c) (4)**.
   Does this Non-Profit Corporation solicit donations? **NO**

   If the Detachment actually **solicits** donations, then it must then separately register and file the necessary reports and documents with the Mississippi Secretary of State under its website, **www.sos.ms.gov** under the **Charities** tab.

6. Enter the **Principal Address** of the Detachment.

7. Enter the name and address of the **Registered Agent** of the Detachment. Generally, the Registered Agent rarely changes.

8. Enter the Detachment’s **Officers and Directors** names and addresses:
   President = Commandant
   Vice President = 1st Vice Commandant
   Secretary = Adjutant
   Treasurer = Paymaster

9. **Sign and date the Report**.

   **E Signature**
   The signature must exactly match the name listed under Officers and Directors.
   **Title** The title must match the title listed under Officers and Directors
   **Name** Enter Complete and full name
   **Address** Enter the complete address

10. Pay the required **$25.00 filing fee**

   Please note that the **Charities** section is for the registration and filing of applications, documents, and reports for those Detachments which collect and/or receive over $25,000.00 in gross receipts in any given year. That Detachment must separately register and file the
necessary reports and documents with the Mississippi Secretary of State. These forms will request financial data regarding revenues and disbursements and their primary purpose is to assure that the organization is conforming to the Articles of Incorporation for a Veterans non-profit organization. The Paymaster is responsible for completing and filing the required information accurately and timely.

The **Charities** section is NOT for those Detachments soliciting, collecting and/or receiving less than $25,000.00 in gross receipts in any given year. NO reporting is required by the Mississippi Secretary of State for those Detachments.
Non-Profit Status Report

Business Information:
- Business ID: 719377
- Business Name: COMMISKEY-WHEAT DET. #1073 MARINE CORPS LEAGUE
- State of Incorporation: MS
- Business Email: CPASHOPPE1@AOL.COM
- Phone: (***),***,***
- FEIN: **,******

Principal Address: 702 Southeast Circle
Hattiesburg, MS 39404

Non-Profit Activities:
Preserving the traditions and promoting the interests of the United States Marine Corps. Promote the ideals of American freedom and democracy. Aiding and rendering assistance to all Marines, FMF Corpsmen and former Marines and FMF corpsmen and to their widows and orphans. Perpetuate the history of the United States marine Corps and observation of the anniversaries of historical occasions of particular interest to Marines, e.g. Marine Corps Birthday, Memorial, Veterans day. Provide Honor Guards as necessary for funerals and patriotic event.

Does this Non-Profit have members? ☑ ☐
Is this Non-Profit Corporation approved by the IRS under section 501(c)(3)? ☑ ☐
Does this Non-Profit Corporation solicit donations? ☑ ☐

Registered Agent:
- Name: Sam W Bishop
- Address: 901 W HINTON AVENUE
LUMBERTON, MS 38455

Officers:
- Title/Name: President
  Address: 18 Theodore Black Burn
  Road
  Parvis, MS 39475
- Title/Name: Vice President

- Title/Name: Secretary
  Address: 1033 Dogwood Drive
  Hattiesburg, MS 39402
- Title/Name: Treasurer
  Address: 702 Southeast Circle
  Hattiesburg, MS 39402

Signature:
By entering my name in the space provided, I certify that I am authorized to file this document on behalf of this entity, have examined the document and, to the best of my knowledge and belief, it is true, correct and complete as of this day 05/08/2018.

Name: Charles H Junek III
Address: 702 Southeast Circle
Hattiesburg, MS 39402

Officers List:
- Name: JACKLYN H LUCAS
  Address: 75 ELKS LAKE ROAD
  HATTIESBURG, MS 39401
  Incorporator
- Name: Clifton L Addison
  Address: 18 Theodore Black Burn Road
  Parvis, MS 39475
  President
- Name: Charles H Junek III
  Address: 702 Southeast Circle
  Hattiesburg, MS 39402
  Treasurer
- Name: Robert M Robertson
  Address: 1033 Dogwood Drive
  Hattiesburg, MS 39402
  Secretary
Section 9 – Recommendations

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

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

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

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

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

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

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

8. The Department website [http://www.mcldeptms.org/Documents_Forms.htm](http://www.mcldeptms.org/Documents_Forms.htm) has all the electronic forms available for you to download and utilize.

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

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

11. Reconcile your Detachment Quarterly Roster to make sure your membership is current with their annual dues renewal. Verify that National HQ’s has input every Transmittal you sent them.

   National Roster is made available Quarterly (31 March, 30 June, 30 September, and 31 December).

12. Work with the Detachment Officers to inform members when their membership renewal has lapsed. For those members who are behind on their dues, a friendly phone call, email or mailed letter should prompt them to renew their membership.

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

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

15. All Checks to the Department of Mississippi should be made payable to: Dept. of MS, MCL

   Only write ONE (1) check to the Department per Transmittal.

16. All Checks to National Headquarters should be made payable to: National HQ, MCL, Inc.

   Only write ONE (1) check to National Headquarters per Transmittal.