

Department of North Carolina
Marine Corps League

Paymaster Training



Agenda

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



Review of Key Objectives & Critical Success Factors

- Overview of Paymaster Duties (Detachment Level)
 - Review Membership Dues Transmittals
 - Review New Membership Form
 - Review Transfer Form
 - Review Report of Office Installation (RIO) Form
 - Review Notice of Death (NOD) Form
 - Review Paid Life Membership (PLM) Audit
 - Filing/Completing the PLM Audits
- Filing/Completing the IRS 990, 990-EZ, or 990N ePostcard



Paymaster Duties (Detachment Level)

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



Membership Dues Transmittals

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



Membership Dues Transmittals (Cont'd)

➤ Codes:

N = New Member

RI = Re-Instatement

R = Renewal

T = Transfer

H = Honorary

HAD = Honorary Active Duty

COAO = Change of address – Old

COAN = Change of address - New

NOD = Notice of Death



MARINE CORPS LEAGUE MEMBERSHIP DUES TRANSMITTAL & CHANGE NOTIFICATION FORM

FROM: Adjutant/Paymaster of Detachment Name

Detachment # 0123

TO: National Adjutant/Paymaster, 3619 Jefferson Davis Hwy Suite 115 Stafford VA 22554
VIA: Department Paymaster

Date 09/08/2017

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. Utilize two entries (Old and New) to change a member's address or to correct or change a member's name (COA Code).
5. STAPLE ORIGINAL SIGNED APPLICATION FORMS TO TOP COPY (applications cannot be accepted without attached application forms).
6. Detach and retain bottom copy - Forward balance to Department
Department - retain bottom copy and forward balance to National HQ

Transmittal # 1-2019
(Start new sequence on July 1 each fiscal year).

MUST BE
ACCOMPANIED BY A
FULLY
COMPLETED
TRANSFER REQUEST

MEMBER #	CODE(S)	HQ USE ONLY	LAST NAME (JH, etc.)	FIRST	MI
123456	COAO				
PLM #		STREET ADDRESS (or PO BOX #)	CITY	ST	ZIP + 4
TELEPHONE NUMBER		E-MAIL ADDRESS		DATE OF BIRTH	
123456	COAN				
PLM #		STREET ADDRESS (or PO BOX #)	CITY	ST	ZIP + 4
TELEPHONE NUMBER		E-MAIL ADDRESS		DATE OF BIRTH	
987654	T				
PLM #		STREET ADDRESS (or PO BOX #)	CITY	ST	ZIP + 4
TELEPHONE NUMBER		E-MAIL ADDRESS		DATE OF BIRTH	
MEMBER #	CODE(S)	HQ USE ONLY	LAST NAME (JH, etc.)	FIRST	MI
	N		Legal LastName, Legal FirstName		MI
PLM #		123 Main Street	HomeTown	NC	12345 - 0000
TELEPHONE NUMBER		usmc@gmail.com		DATE OF BIRTH 11/10/1775	
987654	RI				
PLM #		STREET ADDRESS (or PO BOX #)	CITY	ST	ZIP + 4
TELEPHONE NUMBER		E-MAIL ADDRESS		DATE OF BIRTH	
987654	R				
PLM #		STREET ADDRESS (or PO BOX #)	CITY	ST	ZIP + 4
TELEPHONE NUMBER		E-MAIL ADDRESS		DATE OF BIRTH	

OLD ADDRESS

NEW ADDRESS

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

RENEWAL

MUST BE
ACCOMPANIED BY AN
ORIGINAL
MEMBERSHIP
APPLICATION

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

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

NATIONAL DUES ONLY		Check #	
R	Renewal @20.00	\$	0
N	New Member @ 25.00		0
RAM	Renewal Associate @20.00		0
NAM	New Associate @25.00		0
RDM	Renewal Dual @20.00		0
NDM	New Dual @25.00		0
N*	March 1st-August 30th @15.00		0
NAM*	March 1st-August 30th @15.00		0
NDM*	March 1st-August 30th @15.00		0
Life Member by age:			
L	35 and under @ 500		0
L	36 to 50 @ 400		0
L	51 to 64 @ 300		0
L	65 and over @ 200		0
		National Dues \$	0

Department Dues		SIGNED DETACHMENT ADJUTANT / PAYMASTER	
Check #		PRINTED NAME	
Total \$			
Received at Department		ADDRESS	
Date:			
Received at National HQ (Date/Time Stamp)		CITY	ST ZIP + 4
		DEPARTMENT PAYMASTER NAME	
		EMAIL	PHONE NUMBER
T=Transfer HAD=Honorary Active Duty H=Honorary COAN=Change of Address(NEW) COAO=Change of Address (OLD)			

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Marine Corps League

APPLICATION FOR MEMBERSHIP

Type of Application		Type of Member		
New	Renewal	Regular	Associate	Dual
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PLEASE PRINT CLEARLY AND COMPLETE THE FORM IN ITS ENTIRETY

Have you ever been convicted of a felony? Yes No If yes is checked, I agree to waive my rights under the Privacy Act and disclose the nature of the felony conviction for consideration of membership in the Marine Corps League.

TODAY'S DATE: _____

Full Name: _____

Preferred Name or Nickname: _____

DOB: ____/____/____ Spouse Name: _____

Address: _____

City _____ State _____ Zip _____

Phone: _____ Alt Phone: _____

Email: _____

Date of Enlistment/Commissioning: ____/____/____ Date of Discharge/Separation/Retirement ____/____/____

Service # or SS# _____

DD214 verified: _____

(Sponsor's Signature)

I hereby apply for membership in the _____ Detachment, Marine Corps League and enclose \$_____ for one year's membership.*

-OR-

I hereby apply for membership in the Marine Corps League as a Member-at-Large (MAL), and enclose \$30 for one year's membership.*

*Includes free subscription to MARINE CORPS LEAGUE MAGAZINE "Semper FI" 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 have earned the Eagle, Globe and Anchor,* or have served or am currently serving in the U.S. Marine Corps Reserve and have earned not less than ninety (90) Reserve Retention Credit Points or that I have served or am currently serving as a U.S. Navy Chaplain who has trained with the Marine FMF Units in excess of ninety (90) days and earned the Marine Corps Device (clasp) or Warfare Device worn on the Service Ribbon authorized for FMF Chaplain; or have served or are currently serving as a U.S. Navy Chaplain and have earned the FMF Badge serving with Marines; if discharged, I am in receipt of a DD-214 or Certificate of Discharge indicating "Honorable Service". ("Honorable Service" will be defined by the last DD-214 or Certificate of Discharge that the applicant received). General Discharge under Honorable Conditions is acceptable. By signature on this application, I hereby authorize the National Executive Director, Marine Corps League to obtain an un-redacted copy of my latest DD-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-214 may contain information such as military awards, training and character of service.

(*Korean War Era Marines See National Bylaws, Article 6, Section 600)

(Sponsor-where applicable) _____ Applicant's Signature _____

Upon completion, turn into your Detachment sponsor with required payment. Applicants for MAL Membership, remit this form with check or money order in the amount of \$30 to: Marine Corps League, National Headquarters, P.O. Box 3070, Merrifield, VA 22116-3070.

OATH OF MEMBERSHIP - REGULAR MEMBERS

I, _____, in the presence of Almighty God, and the members of the Marine Corps League here assembled, being fully aware of the symbols, motto, principles and purposes of the Marine Corps League, 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, so help me God.

Signature: _____

OATH OF MEMBERSHIP - ASSOCIATE MEMBERS

I, _____, 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, so help me, God.

Signature: _____

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MARINE CORPS LEAGUE
REQUEST FOR TRANSFER

1. Printed Name LastName, First MI. Member # 123456 PLM # 987654
Street 123 Main St. Apt # _____
City HomeTown State NC Zip +4 12345-0000
SSN 123-45-6789 Tele# (919) 123-4567 Date of Birth 01/01/1900
Date of Enlistment/Commissioning 01/01/1900 Date of Discharge/Separation/Retirement 01/01/1900
I hereby request that my membership as a Regular Member M-A-L Dual Member Associate Member,
in the DetName-Old Detachment # 0000 be transferred to the DetName-New
Detachment # 0000 Department of NC as a Regular Member Dual
Member Associate Member or to M-A-L status.

John A. LeJeune _____
Signature Date

2. **TO BE COMPLETED BY THE LOSING DETACHMENT (Det. No. _____)**
The above member is in good standing ; delinquent . Membership expiration date is
 / /
Member (is/is not) indebted to this Detachment. (If indebted, please explain on reverse side). The transfer of this
member is approved disapproved .

Signature of Commandant Date

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

Signature of Commandant Date

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

Signature of Dual Member Date

INSTRUCTIONS (Type or print legibly)
Member requesting transfer: Complete all information in #1 and #4 (if applicable) above. Sign and date the application in space provided. Forward the form to your current Detachment Commandant for approval.
Losing Detachment Commandant: Complete the appropriate information in #2. Sign and date the form in the space provided. Retain one copy for Detachment records and forward the original and two copies to the gaining Detachment Commandant. Send one copy to your Department Paymaster for information purposes.
Gaining Detachment Commandant: Complete # 3 as appropriate. Sign and date the form in the space provided. Retain one copy. Forward the original and remaining copy to the Department Paymaster, along with Dues Transmittal Form listing the transferring member.
Department Adjutant/Paymaster: Retain bottom copy and forward the original to National Headquarters along with Dues Transmittal Form listing the transferring member.

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Must be filled out and signed by the **OLD Detachment Commandant**

Must be filled out and signed by the **NEW Detachment Commandant**



Report of Officer Installation (ROI)

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



Marine Corps League

Report of Officer Installation – Detachment

Detachment	SemperFidelis	001	DONC
	<i>(Name)</i>	<i>(Number)</i>	<i>(Department)</i>
Federal EIN	00-1234567	Incorporation ID No.	0012345678
		Date of Incorporation	08/04/1937
01/01/2021	01/04/2021	HQ – USMC – Washington, DC	
<i>(Date of Election)</i>	<i>(Date and Place of Installation)</i>		
Samuel Nicholas	Samuel Nicholas		
<i>(Installing Officer's Name and Title)</i>	<i>(Installing Officer Signature)</i>		

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

Office	Incumbent (Include Member No. & Address)	Email & Phone
Commandant	John A. LeJeune (000001) PSC Box 20005, CLNC 28542	deto01.commandant@gmail.com (919) 451-2414
Senior Vice Commandant	Wendell C. Neville (000002) 90 Curtis Rd., Jacksonville, NC 28540	deto01.srviccmdt@gmail.com 910-449-5411
Junior Vice Commandant	Ben H. Fuller (000003) "C" St., BLDG-1, MCAS Cherry Pt., NC 28533	deto01.jrviccmdt@gmail.com 252-466-4201
Judge Advocate	John Glenn (000004) 1 st Ave., MCAS Cherry Point, NC 28533	deto01.judgeadvocate@gmail.com 252-466-5236
Junior Past Commandant	George Barnett (000005) BLDG-60 Molly Pitcher Rd., CLNC 28543	personal.email@account.com 910-451-1056
Adjutant	Smedley Butler (000006) PSC Box 20005, CLNC 28542	deto01.adjutant@gmail.com 910-451-5655
Paymaster	Joe Foss (000007) Reichler Rec. Ctr, Molly Pitcher Rd, CLNC 28543	deto01.paymaster@gmail.com 910-451-7796
Chaplain	Minnie Spotted-Wolf (000008) PSC Box 20005, Camp LeJeune, NC 28542	deto01.chaplain@gmail.com 910-451-2414
Sgt-At-Arms	Leland Diamond (000009) BLDG-AS187, Jacksonville, NC 28545	deto01.sgtatarms@gmail.com 910-449-7695
Web Sgt	Charles Mawhinney (000010) BLDG-AS187, Jacksonville, NC 28545	deto01.webmaster@gmail.com 910-449-5428
Marine 4 Life	Gilbert "Hashmark" Johnson (000011) BLDG-AS187, Jacksonville, NC 28545	deto01.m4l@gmail.com 910-449-4208

Date, Time & Place of Detachment Meetings

First Wednesday	1830 hrs	HQ, MCB, Holcomb Blvd, CLNC
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Detachment Renewal Dues *(This amount is the total of Detachment, Department & National dues)*

Smedley Butler	Adjutant	Smedley Butler	04-JAN-21
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Notice of Death Form

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



Marine Corps League

Notice of Death

Evans Carlson

of the

SemperFidelis

(Member Name)

(Detachment Name)

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

27 MAY 1947

(Date of Death)

The deceased is survived by Mrs. Peggy Tatum Carlson, Wife

(Relation's Name)

(Relationship)

who resides at Elm St., Brightwood

(Address)

(City)

Oregon, 97011

(State)

(Zip)

Membership Number 123456 PLM Number 01234 (If Applicable)

Remarks:

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

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

Date 27 MAY 1947

Submitted by Minnie Spotted-Wolf

(Detachment Chaplain)

Email Address Det001.chaplain@gmail.com

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 retaining a copy for department records.

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[LINK: MCLEAGUELIBRARY.org/DetachmentUploads/NoticeofDeath](https://mcleaguelibrary.org/DetachmentUploads/NoticeofDeath)



Forms Links

- MCL-National Web Site (Fillable Blocks):
 - <https://www.mcleaguelibrary.org/>
 - Dept. of NC:
 - <http://www.ncmcl.org/forms.html>



Paid Life Membership (PLM) Audit

- Review and Note any/all Discrepancies
- In the case of death: Note on PLM & Fill and forward REPORT OF DEATH form
- Detachment Commandant & Paymaster Endorsement Required
- Submit to DoNC Paymaster (Due: **10/31**)



Completing the Paid Life Member (PLM) Audit

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

1. National Headquarters will send your Detachment a “Life Interest Check List” sheet with your 30 June Detachment Roster.
2. The Detachment should verify all LIVING Life Members. If a Life Member is recently deceased, annotate his date of death on the PLM Audit next to his name.
NOTE: All deceased Life Members should have had a MCL “Notice of Death Form” submitted for them. The Notice of Death Form is available on the Department website www.ncmcl.org. A Notice of Death is the ONLY way to remove a deceased person from your Detachment Roster.
3. The Detachment will receive a disbursement for each Life Member who has been a Life Member for MORE THAN 2 years as of the date on the PLM Audit sheet. Normally 30 June. (i.e. PLM Date 03/2012 would be eligible to receive a disbursement with the Spring 2015 payout; PLM Date 4/2014 would NOT be eligible until 2017 Spring payout)
4. **The Detachment Commandant & Detachment Paymaster must SIGN & DATE the PLM Audit. Print your name under your Signature.**
5. The PLM Audit MUST be forwarded to the Department Paymaster **by 31 October**. The Department Paymasters address is available on the Department website www.ncmcl.org OR the annual Department Staff Directory. The Department Paymaster will forward to National HQ to meet their deadline of 31 December. As long as they are postmarked 31 DECEMBER or prior, they will be included in that years PLM Audit results at National HQ.
6. The June rosters are to be used for the PLM Audit.
7. Detachments are to include the following statement. Again, it must be signed and dated by the Detachment Commandant and Paymaster (Sign on line and print name below signature – Refer to paragraph 4.):

We certify this roster to be true and accurate:

Commandant

Paymaster

(See example on the following page)

Direction from
Page-15
DoNC Paymaster
Guidebook



7/14/2015

Example

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

Page 311 of 1532

Life# 56679
Date: 6/30/13

Member# Name Life Number Lifecode Life Join Date eligible taps
MIDEAST DIVISION
DEPARTMENT OF MARYLAND

Detachment: 1371 - MARYLAND MARINES Department: MD

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

Total Eligible Life Members for 1371 - MARYLAND MARINES 11

Total Non-Eligible Life Members for 1371 - MARYLAND MARINES 1

Total Life Members for 1371 - MARYLAND MARINES 12

We certify this roster to be true and accurate:

Craig P. Reeling 11/15/15

Commandant
Craig Reeling Commandant

Donald Adams 11/17/15
Paymaster *ADAMS* Paymaster



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

- Filing/Completing the IRS Form 990,
990-EZ, or 990-N (e-Postcard)
- Submit to DoNC – Paymaster NLT
SEPTEMBER 30TH



Step-1

IRS Web Site: www.irs.gov

The screenshot shows the IRS website homepage. At the top, there is a search bar and navigation links for 'Help', 'News', 'Language', 'Charities & Nonprofits', and 'Tax Pros'. Below this is a horizontal menu with 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions'. The main content area features a grid of service tiles: 'Get Your Refund Status', 'View Your Account', 'Where's Your Amended Return?', 'Get Answers to Your Tax Questions', 'Get Your Tax Record', 'Make a Payment', 'Visit the Trucking Center', and 'File Your Taxes for Free'. A section titled 'Forms and Instructions' includes links for '1040 and Schedules 1-6', 'Other 1040 Schedules', 'Form W-9', and 'Search Forms & Instructions'. A blue callout box with a white border points to the 'Charities & Nonprofits' link in the top navigation bar.

Click on:
Charities & Nonprofits



Step-2: Charities and Nonprofits Page

Charities and Nonprofits | Internal

irs.gov/charities-and-nonprofits

IRS

Help | News | Language | Charities & Nonprofits | Tax Pros

File | Pay | Refunds | Credits & Deductions | Forms & Instructions

Home > Charities and Nonprofits

Charities and Nonprofits

English

Exempt Organization Types

- Lifecycle of an Exempt Organization
- Annual Filing and Forms
- Charitable Contributions
- Search for Charities
- Education Sessions
- Free e-Newsletter

Tax Exemption

- [Apply for Tax-Exempt Status](#)
How to apply for IRS recognition of tax-exempt status
- [Reinstate Tax-Exempt Status](#)
What to do if your tax-exempt status is revoked

Annual Filing and Forms

990-series forms, requirements and the steps you need to complete your [annual reporting and filing](#).

Tax-Exempt Organization Search

Use the [Tax Exempt Organization Search](#) tool to find information on an organization's status.

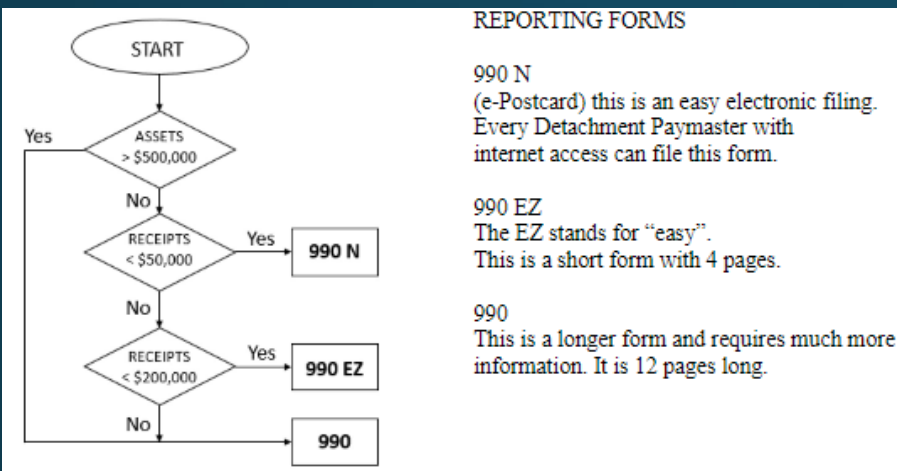
News

- [Revenue Procedure 2019-22 \(Additional method for a private school to satisfy requirements\)](#)
- [Exempt Organizations Annual Reporting Requirements - Filing Procedures: Incomplete Returns](#)
- [Revenue Ruling 2019-12 \(Charitable Deduction Issues under the jurisdiction of the Director, Exempt Organizations Rulings and Agreements\)](#)

Quick Links

- [A-Z Index](#)
- [Education and Guidance](#)
- [Publications](#)
- [Audit Process](#)

Click on:
Annual Filing and Forms



Step-3: Annual Filing and Forms Page

The screenshot shows the IRS website's 'Annual Filing and Forms' page for Charities and Nonprofits. The page includes a navigation menu with options like 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions'. The main content area is titled 'Annual Filing and Forms' and includes a sidebar with 'Exempt Organization Types', 'Lifecycle of an Exempt Organization', and 'Annual Filing and Forms'. The 'Annual Filing and Forms' section contains information about required filing, employment taxes, and unrelated business income tax. A 'Quick Links' section lists various resources, including 'Annual electronic notice (e-Postcard) for small exempt organizations'. A blue callout box points to this link with the text 'Click on: Annual electronic notice (e-Postcard) for small exempt organizations'.

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



Step-4:

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

Link: [Form 990-N Electronic Filing System \(e-Postcard\)](#)

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

Planned Outage: August 31 - September 3, 2019

This service will be unavailable from approximately 6:30 p.m. Eastern time on Saturday, August 31, 2019, until approximately 9 a.m. Eastern time on Tuesday, September 3, 2019, due to planned maintenance. We apologize for any inconvenience.

About filing

Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ, 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 you have any questions, call TEFEC Customer Assistance Services.

Ready to file?

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

Search for Form 990-N filings

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

Additional information

- [Frequently Asked Questions - Form 990-N](#)
- [User Guide \(PDF\)](#) for Form 990-N Electronic Filing System (e-Postcard)
- [Form 990 Overview course](#) at StayExempt.org
- [Frequently Asked Questions](#) - Automatic notification for not filing annual return or notice
- [Final regulations \(PDF\)](#) (August 10, 2009)
- [www.StayExempt.irs.gov](#) - Internet-based course (Course)
- [Educational resources](#) - tools to help you understand Form 990-N and view their filings
- [EO Update](#) - Subscribe to the IRB to receive highlights new information

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

Scroll down page to the area/paragraph titled:
Ready to file?



Step-5: Form 990-N (e-Postcard) Login Page Link: [IRS Log In Page](#)

Log In

sa.www4.irs.gov/eauth/pub/login.jsp?Data=VGFyZ2V0TG9BPUl%253D&TYPE=33554433&REALMOID=06-000ca231-ad53-16bc-8663-483c0adb40e7&GUID=8&SMAUTHREASON=0&METHOD=GET&SMAGENTNAME=UokC7yx4eMTO24FGxPfBRb5q3Mj3Xh...

Apps | Department of Nort... | Marine Corps Leag... | MARINE CORPS LE... | E-Mail | Form 990N Log-in | USPS | Google

IRS

Sign Up
Don't have an account? Create one now.

[CREATE ACCOUNT >](#)

Log In
Already have a username? Welcome back!

Username

[LOG IN >](#)

[Forgot Username](#)

PTIN and FIRE users need a separate account in this system

WARNING! By accessing and using this government computer system, you are consenting to system monitoring for law enforcement and other purposes. Unauthorized use of, or access to, this computer system may subject you to criminal prosecution and penalties.

[IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)




Step-6 (1): Log In History

Online Security Information

sa.www4.irs.gov/eauth/secure/landing/landingpage.jsp?LandingPageToken=EgNBRVMEEB01Ehm%2FZUhJplliX11sgwOzASNTTIUs3qvt4dNuql8dXhqkbKoM%2FFxDiWfn3wnI4nrXhPst5QHyFJG%2FtBeGprMXC7%2F19tvlIkBAKjCXoYmcOfwL%2BGq5%2BYK...

Apps | Department of Nort... | Marine Corps Leag... | MARINE CORPS LE... | E-Mail | Form 990N Log-in | USPS | Google



Online Security Information

Your Login History

For your security, we will show you your most recent login history every time you login. [Report suspicious activity.](#)

Date	Time	Activity
Aug 29, 2019	18:15	Login
Jun 25, 2019	23:19	Login
Jun 16, 2019	14:42	Login
Jan 07, 2019	20:10	Login

Security Announcement

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

[CONTINUE >](#)

[IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)



1. Choose "First Time Users" to create an account. Provide your First Name, Last Name and Email Address.
2. The IRS will email you a Code. Enter that Code as requested to create account. Code expires 15 minutes after the email is sent.
3. Complete the Profile set up by entering the requested data. (User Name, password, security questions, etc.). This should be the Paymasters personal info. If you have a Paymaster changeover (End of Tour or Mid-Year), the new Paymaster would need to create his/her account to file with the IRS.
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.

13

Step-6 (2): Direction from Page-12 thru 15 DoNC Paymaster Guidebook

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. Fill out the Detachment address (it can be a PO Box) and Principal Officer info (i.e. Commandant Joe Mattis). PO Box ok here too.
8. Once you finished you will have the opportunity to PRINT the Submission Page. Do this for your records.



Step-6a: Form 990-N: e-Postcard Submissions Page

Form 990-N

Electronic Notice (e-Postcard)

OMB No. 1545-2085

Department of the Treasury
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2018

Open to Public Inspection

A For the **2018** Calendar year, or tax year beginning **2018-01-01** and ending **2018-12-31**

B Check if available

Terminated for Business

Gross receipts are normally \$50,000 or less

C Name of Organization: **MARINE CORPS LEAGUE**

9650 Strickland Rd Ste 103

Box 114, Raleigh, NC, US,

27615

D Employee Identification

Number

E Website:

www.ncmcl.org

F Name of Principal Officer: **Randal E Rempfer**

9650 Strickland Rd Ste 103

Box 114, Raleigh, NC, US,

27615

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

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

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

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



Step-7: Form 990-N (e-Postcard) Filing Page

9. Go to the HOME page and Click "Manage Form 990-N Submissions."

10. Initially the "Status" box will say "pending". After 10 minutes, it should update to "Accepted".

14

11. Click on the "Submission ID" # once the "Status" changes to "Accepted" and it will bring you to a Confirmation Page. Print the Confirmation Page.

12. A copy of the Confirmation Page should be forwarded to the Department Paymaster by mail or email. The Department Paymaster will forward National to Headquarters.

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



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

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

e-Postcard Profile

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

1. Designate your e-Postcard Profile as either a "Preparer" or "Exempt Organization"
2. Add EINs to your e-Postcard Profile
3. Remove EINs from your e-Postcard Profile

More information on who must file a Form 990-N.

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

[MANAGE E-POSTCARD PROFILE](#)

Manage Form 990-N Submissions

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

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

Click on the button below to get started.


[MANAGE FORM 990-N SUBMISSIONS](#)

Application Version Number: 1.7.1

Version Build Date: 2019-01-23 22:03

[Support](#) | [Privacy Policy](#) | [Links](#) | [Requirements and Tips](#) | [FAQ](#)



 **DoNC**

Confirmation

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

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

- Organization Name: MARINE CORPS LEAGUE
- EIN: ██████████
- Tax Year: 2018
- Tax Year Start Date: 07-01-2018
- Tax Year End Date: 06-30-2019
- Submission ID: 10065520192133099005
- Filing Status Date: 08-01-2019
- Filing Status: Accepted

[MANAGE FORM 990-N SUBMISSIONS](#)

Step-7a: Form 990-N Confirmation Page

Add Detachment
Number



Filing IRS Form 990-N

- IRS Web Site: <http://www.irs.gov>
- Annual Electronic Filing Requirements:
<https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>
- IRS Form 990-N Login Page Link:
[IRS Log In Page](#)



Goals for Next Period

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



Summary

- Understand/Know your responsibilities as a Detachment Paymaster
 - Transmittals – minimize pages
 - New Membership Procedure
 - Transfer Procedure
 - Report of Officer Installation (ROI) Procedure
 - Notice of Death procedure
 - PLM procedures and deadlines
 - Form 990N procedures and deadlines



DoNC Website:

www.ncmcl.org

Form & Documents:

<http://www.ncmcl.org/forms.html>

MCL National Website:

<https://www.mclnational.org/>

Library/Forms & Documents:

<https://www.mcleaguelibrary.org/>

Mailing Address:

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

My Phone Number: **919-741-7012**



Presented by Randal E. Rempfer
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paymasterdonc@gmail.com
919.741.7012