



# **DEPARTMENT OF CALIFORNIA**

## **PAYMASTER'S MANUAL**

Update March 2024

## FORMS

The Detachment Paymaster is responsible for processing membership dues utilizing the Transmittal form. The Transmittal Form is used to record renewals, reinstatements, new members, transfers, and corrections. The transmittal form can be found on the National website at [mcleaguelibrary.org](http://mcleaguelibrary.org) in the library tab or the Department website at [mclcal.org](http://mclcal.org), under forms. After it is completed, forward 2 copies to the Department Paymaster. Be sure to keep a copy for your records. The Department Paymaster processes the Department portion and forwards the Transmittal to National Headquarters. A completed Transfer Request is used and must accompany the transmittal when a member transfers INTO your detachment. If the member is transferring OUT of your Detachment, your Detachment Commandant should ask you if the member is in arrears in any manner and if not, he signs and forwards the Transfer Request back to the member requesting the transfer. Detailed instructions for completing the transmittal form are shown later in this manual.

## ROSTERS

National Headquarters sends a new roster to the Department Paymaster quarterly. The Department Paymaster will then forward the roster to individual Detachments. Rosters can also be requested at any time by sending an email request to the Department Paymaster at [paymaster.mcl.ca@gmail.com](mailto:paymaster.mcl.ca@gmail.com). When you receive your roster, you should make copies for your Commandant, Adjutant, and the Jr. Vice Commandant who is in charge of recruiting and retention. You should also reconcile it to your last roster to make sure names are spelled correctly, addresses are correct and the roster is complete with new members added and renewals have been updated. National has implemented a new database for membership. Rosters from this database do not have expiration dates. You will need to manually track the expiration dates for your members. The upper portion is for members whose dues expired the prior year, and the lower portion is for the members in good standing. If a member is no longer listed on the roster they have been expired over one year and will either need to pay all back dues or reinstate. In both cases they need to submit a new application and pay the appropriate amount of dues. A reinstatement gives the member a new entry date into the league. Paying all back dues owed retains the original entry date into the league.

## RENEWAL NOTICES

It is the Detachments responsibility to notify members to pay dues. All yearly members expire on August 31. Yearly members should pay their dues prior to September 1.

## LIFE MEMBERS

Section 645 of the National By-Laws states that a member can apply for Life Membership if he/she is in GOOD STANDING within the League and pays the fee as outlined in the National By-Laws. This means that the applicant must first be a member of the League and the member's dues must be current. A person can apply for membership in the league and become a life member on the same transmittal; however, the yearly dues and life membership dues must both be paid. If membership has lapsed, he/she is not "in good standing" and must bring dues current to apply. Life Members pay no further dues to Detachment, Department or National. This only applies to the Detachment they paid their Life Membership in originally. If they elect to become a dual member in another Detachment, they must pay dues in that Detachment even though they are a Life Member of their original Detachment. When submitting dues for a Life Member, it is **mandatory** to put their date of birth on the transmittal in the space provided.

## LIFE MEMBER CERTIFICATION

A Paid Life Member (PLM) Certification should be prepared by contacting your PLMs at least once a year. Make a copy of your June 30 Roster and cross out those who are no longer with us. The

Commandant and Paymaster will sign and date the last page of the roster certifying the remaining PLMs are accurate. The PLM certification can be emailed directly to National at [jfoster@mcleague.org](mailto:jfoster@mcleague.org) with a cc to the Department Paymaster at [paymaster.mcl.ca@gmail.com](mailto:paymaster.mcl.ca@gmail.com). If you send your PLM certification by mail, send it as soon as possible to the Department Paymaster for logging and processing to National. PLM certifications are due to National by December 31, in order to be eligible for the PLM payment. They can be sent any time after the June 30 roster has been released. The PLM payment is no longer sent to detachments by check. The payments are direct deposited into the Detachment bank account. Bank routing and account numbers are to be sent to the National Executive Director/COO, Bob Borka, at [bborka@mcleague.org](mailto:bborka@mcleague.org).

## **CORRECTIONS TO ROSTERS**

When you are checking your roster against the National roster you should make sure the individual listings agree. If a name is spelled incorrectly, or an address is incorrect, you will need to make a correction by submitting the correct information on a transmittal. To make the correction, list the incorrect information and put "Old" in the code box then list the correct information and put "New" in the code box. Use the same procedure if your member reports a change of address. List the old address and put "old" in the code box then list the new address and put "New" in the code box.

## **DUAL MEMBERS**

Current MCL members from another detachment can apply for dual member in your detachment by submitting an application and paying detachment dues. The voting rights at department and national conventions shall be with the detachment of the member's greatest tenure unless written request to transfer voting rights is submitted. Such members have all rights and privileges within each detachment. For more information refer to National Administrative Procedures, Section 7060.

## **NEW MEMBERS**

It is the responsibility of the Detachment to determine the eligibility of a person being recruited for membership. The commandant or other officer in the Detachment should ask for and examine the prospective members' DD-214. You do not need to retain a copy of the DD-214. You **MUST** have the application filled out and signed in ink by the applicant and you **MUST** attach the original copy of the application to the transmittal when submitting it to the Department Paymaster. You should keep a file copy of the applications for your Detachment records. The new member's service number or full Social Security number **MUST** be filled in where asked for on the application. Please ensure the box is checked indicating if the member is applying for regular or associate membership. Pay attention to the time of year you are submitting new memberships. New members submitted between July 1 through February 28, pay full dues and receive an expiration date the following year. New members submitted between March 1 through June 30, pay reduced dues and expire current year.

## **FILLING OUT THE TRANSMITTAL FORM**

1. In the space after FROM: DETACHMENT: Print in the name of your Detachment.
2. Detachment # is your Detachment number.
3. Date is the date you are preparing the transmittal.
4. Transmittal # - You should initiate a number at the first of the MCL fiscal year (July 1). It doesn't have to be fancy. Just 1, 2, 3 is easiest.

5. You will find the member # on your National Roster or the member's membership card.
6. Membership Codes are located on the bottom left side of the Transmittal. Use the code that is appropriate for the type of membership you are submitting.
7. Last Name etc. is self-explanatory. Insert phone numbers and e-mail addresses if possible.
8. Date of birth is requested by National Headquarters for all new members and MANDATORY when submitting a Life Membership.
9. Street address, city and zip is self-explanatory. Use ZIP + 4 whenever possible.
10. On the bottom left indicate the number of each code you are submitting and extend the dollar amount to the right hand line. Add up the extended lines and put the total on the line indicated.
11. Write a check payable to: National Headquarters MCL in the amount on the total line and put your check number on the top line in the box where indicated.
12. Department dues are \$11.00 per member. Multiply the number of members that you are submitting dues for (excluding Life Members) by the amount of the Department dues and put that figure on the Total line. Make out your check to: Department of California MCL and put your check number on the line indicated. For new members that join between March 1<sup>st</sup> through June 30, Department dues are pro-rated at \$5.50.
13. In the right hand box at the bottom of the transmittal where indicated, sign the transmittal, print, and give the email address you want the processed transmittal sent to.
14. Print 3 copies of the form, keep 1 copy for Detachment records and forward the balance with your checks to the Department Paymaster. The Department Paymaster will retain one copy and the Department check and forward the balance with the check for National dues to National Headquarters.

BE SURE TO TYPE OR PRINT NEATLY AND LEGIBLY. YOU ARE ENCOURAGED TO FILL OUT THE TRANSMITTAL ELECTRONICALLY ON THE DEPARTMENT WEBSITE (MCLCAL.ORG) OR THE NATIONAL WEBSITE (MCLNATIONAL.ORG) BECAUSE IT IS MORE LEGIBLE. DO NOT STAPLE OR OTHERWISE AFFIX THE CHECKS TO THE TRANSMITTAL.

DUES SHOULD BE REMITTED PROMPTLY SO THAT YOUR NEW MEMBERS AND RENEWALS WILL APPEAR ON THE NEXT ROSTER. MEMBERSHIP CARDS ARE ISSUED BY NATIONAL WHEN THE TRANSMITTAL IS PROCESSED AT NATIONAL HEADQUARTERS. THE GOLD LIFE MEMBERSHIP CARDS ARE "BATCHED" TO GO TO THE ENGRAVER AND TAKE LONGER TO RECEIVE.

#### **TRANSMITTAL COPY RETENTION**

You will receive a copy of the Transmittal from National Headquarters after it has been processed. You should match it to your file copy. SHRED the file copy and retain the copy from National for your Detachment records. As National Headquarters processes the transmittal, the date it was received is noted on the bottom of the transmittal and the membership numbers of the new members are inserted

in the membership number box on the transmittal. Also, the expiration date of the membership is noted on the transmittal copy from National Headquarters.

## **TRANSFERS**

If a member of another Detachment wants to transfer into your Detachment, they must first obtain a Transfer Request (release) from their former Detachment. Give the Transfer Request form to the member and have them contact the Paymaster of their former (Losing) Detachment for the form to be filled out and returned to them. They can then present it to you to process their transfer. This also applies to Life Members wishing to transfer.

## **FILLING OUT THE TRANSFER REQUEST**

- a. The member requesting the transfer should fill out Part 1 of the form, sign and date the request, and give it to the Detachment Commandant they are transferring from (Losing Detachment). If the member is a Member at Large, National Headquarters is the "Losing Detachment" and part 2 of the Form is left blank.
- b. The Commandant of the Losing Detachment should check with the Paymaster to make sure the member is not indebted to the Detachment and then approve or disapprove the transfer. He will sign and date the form in Part 2 and give it back to the member requesting the transfer.
- c. The Losing Detachment should send one copy to their Department Paymaster for information purposes.
- d. The Detachment that the member is transferring into (Gaining Detachment), approves or disapproves the transfer and the Commandant signs and dates Part 3 of the form.
- e. The Gaining Detachment Paymaster must prepare a Transmittal Form and list the transferring member using the code "T". Retain one copy and submit the Original and one copy of the Transfer Form with the Transmittal to the Department Paymaster. The Department Paymaster will retain one copy and attach the original to the Transmittal Form and send it to National Headquarters for processing.

**IF YOU RECEIVE A REQUEST FROM A MEMBER OF YOUR DETACHMENT WISHING TO TRANSFER TO ANOTHER DETACHMENT, YOU ARE OBLIGATED TO HANDLE THEIR REQUEST WITH A PROMPT RESPONSE!**

## **IF YOU ARE THE ADJUTANT/PAYMASTER OF YOUR DETACHMENT**

If you are the Adjutant/Paymaster of your Detachment, you must become familiar with the Report of Installation Form. (ROI) Prior to the Installation of your Officers, ascertain that all of the Officers dues are current so that you can honestly reply to the question whether their dues are paid which is asked during the installation. Prepare the Report of Installation for your Installing Officer so that it can be signed and mailed immediately upon the completion of the installation.

**THIS IS THE MOST IMPORTANT DOCUMENT IN THE MARINE CORPS LEAGUE. IT IS THE FORM THAT TELLS NATIONAL HEADQUARTERS WHERE TO SEND CORRESPONDENCE. WHENEVER YOU HAVE A CHANGE IN ANY OFFICE WITHIN YOUR DETACHMENT AN AMENDED REPORT OF**

INSTALLATION MUST BE PREPARED AND **SENT TO THE DEPARTMENT ADJUTANT** FOR FORWARDING THROUGH THE PROPER CHANNELS. THE ROI CANNOT BE RELEASED TO NATIONAL UNTIL ALL OFFICERS DUES ARE CURRENT!

Forms can be found on the Department website at [mclcal.org](http://mclcal.org). If you are not filling out the form electronically, please make sure it is legible.

**Recommendations:**

The Paymaster should retain and maintain a copy of the applications for Membership. The original application must be attached to the transmittal being forwarded to National by the Department Paymaster.

The Roster from National should be the “Bible” of the membership of the Detachment and should be kept current. If a member pays their dues, note the expiration date on the National Roster to indicate their dues have been paid. The Paymaster should immediately list them on a dues transmittal to make sure they are not overlooked. Record on the roster the names of any new members and list them on the transmittal. Record any changes of address and list them on the transmittal. If an additional Detachment roster is maintained, be sure to give the information to the person maintaining this roster.

**Required filings:**

**Registry of Charitable Trusts with the California Attorney General’s Office.**

It has been identified that Detachments of the Marine Corps League being correctly incorporated as a 501 (c) (4) Public Benefit Corporation are, by definition, a charity according to the California Attorney General’s Office. As a charity, Detachments are required to register with the Registry of Charitable Trusts. Registering must be accomplished to avoid fines and penalties and the loss of status as tax exempt in the State.

The initial form for registering with the Attorney General’s Registry of Charitable Trusts is the form CT-1 that can be downloaded at: <http://www.oag.ca.gov/charities/forms>.

You will need copies of the:

1. Detachment articles of incorporation and all amendments.
2. A copy of your current bylaws.
2. A letter requested from the National COO, MCL, identifying the Detachment as a subordinate of the National organization and as a nonprofit.
3. A check for your \$50.00 initial registration Fee

Every year thereafter you will have to file Attorney General Form RRF-1 and Form CT-TR-1 that is also available to be filled out and downloaded on the above referenced website. Refer to instructions on the forms.

This must be filed 4 months and 15 days after the close of the fiscal year which, by direction of National Headquarters is now July 1 to June 30 and should be filed by November 15. The renewal fee is based on the detachment total revenue and is shown on the form. You must send a copy of the form to the Department Judge Advocate after you have filed the form.

**IRS and Franchise Tax Board filings.**

These are also required to be filed 4 months and 15 days after the close of the fiscal year. Which means they are required to be filed by November 15. Detachments making less than \$50,000.00 per year can usually file the IRS 990-N online using the e-postcard. Refer to the IRS guidelines at [irs.gov](http://irs.gov) under Charities & Nonprofits for further instructions.

The California state taxes are filed with the Franchise Tax Board at [ftb.ca.gov](http://ftb.ca.gov). Go to File, Business, Charities and nonprofits, Annual and filing requirements. As with the IRS 990-N, the 199n, e-postcard can be filed electronically by Detachments with gross income less than \$50,000.00. Custodial funds, membership dues that you collect and forward to National and the Department, are not considered income.

You MUST send copies of the 990 and 199 forms to the Department Paymaster after they have been filed. Department is required to report to National that all Detachments are compliant with their tax filings.

**Secretary of State filing.**

Corporation–Statement of Information is filed with the Secretary of State's office every other year depending on the year of incorporation. Go to [bixfileonline.sos.ca.gov](http://bixfileonline.sos.ca.gov) and click on File a Statement of Information under the Business Entities column. This will bring up a search box where you can enter the detachment entity/corporation number. When you click on your detachment a column will come up that gives the status of your detachment. At the bottom of that column you can view history or Request Access. Requesting Access allows you to log in and complete the Statement of Information.

It is extremely important that these filings are completed promptly. Penalties and the loss of tax exempt status may apply if they are not completed when due.

I hope this information helps you complete your duties as the Detachment Paymaster. If you have questions, the best and easiest way to communicate with me is by email at – [paymaster.mcl.ca@gmail.com](mailto:paymaster.mcl.ca@gmail.com).

Good luck and Semper Fi,

Gail Fernandez, Paymaster  
MCL Department of California  
8921 Hollowstone Way  
Sacramento, Ca 95828