

DEPARTMENT OF FLORIDA
MARINE CORPS LEAGUE
Adjutant Bob Beale

To: Detachment Commandants
Officers, Dept. of Florida

From: Robert C. Beale, Adjutant, Dept. of Florida

Subject: Marine Corps League National Headquarters informs all Detachments and Department Officers that new IRS requirements will affect **EVERY** Marine Corps League Detachment and their subsidiaries. This applies to tax periods beginning after December 31, 2006 and will apply to fiscal year ending June 30th, 2008.

If your detachment has not filed for an **E**mployer **I**dentification **N**umber you are advised to do so immediately. Call toll free 1-800-829-4933 and asked for an application form.

If you do not have an **Incorporation ID #** you are advised to call the Florida State Department at 1-800-245-6052 to make application.

Important Notice From The Internal Revenue Service
New Annual Electronic Filing Requirements for Small Tax Exempt Organizations-e-Postcard (Form 990-N)

Beginning in 2008, small tax-exempt organizations that previously were not required to file returns may be required to file an annual electronic notice, Form 990-N, Electronic Notice (e-Postcard) for Tax Exempt Organizations not Required to File Form 990 or 990-EZ. This filing requirement applies to tax periods beginning December 31, 2006.

Small tax exempt organizations, whose receipts are normally \$25,000 or less, are not required to file Form 990, Return of Organization Exempt Form Income Tax, or from 990-EZ, Short Form Return of Organization Exempt from Income Tax. With the enactment of the Pension Protection Act of 2006 (PPA), these small tax exempt organizations will now be required to file electronically Form 990-N, also known as the e-Postcard, with the IRS annually.

The IRS will mail educational letters starting in July 2007 notifying small tax-exempt organizations that they may be required to file the e-Postcard. The IRS

is developing an electronic filing system (there will be no paper form) for the e-Postcard and will publicize filing procedures when the system is completed and ready for use.

The PPA requires the IRS to revoke the tax-exempt status of any organization that fails to meet its annual filing requirement for three consecutive years. Therefore, organizations that do not file the e-Postcard (Form 990-N) or an information return Form 990 or 990EZ for three consecutive years, will have their tax-exempt status revoked as of the filing due date of the third year.

Report of Officers Installation Form

The Marine Corps League's Report of Officers Installation requires all detachments to report their Det Federal **EIN**, Det **Incorporation ID #**, and the **Date** of Detachment Incorporation.. Please note that on all future Reports of Officers Installation, record in the upper left hand corner of the form, your Det Federal **EIN**: Det **Incorporation ID#** and **Date** of Detachment incorporation.

Remember to send all completed forms to:

Department of Florida Adjutant
Robert C. Beale,
3609 NE 25th Avenue
Fort Lauderdale, Fl. 33308-6301

EIN and **Detachment Incorporation** are a requirement in the National By-Laws. Therefore, all detachments must be in compliance. Detachments that do not have an **EIN** can call toll free at 1-800-829-4933 and request an application. For an **Incorporation** application call the Florida State Department at 1-850-245-6052.

Thank you for your cooperation and attention to these important details. If you need any help, please call Bob Beale anytime at 954-566-1244 or email bbeale12@bellsouth.net.

Detachments In and out of Compliance

This following information was compiled from the 2006 & 2007 Report Of Officer Installation as submitted by your detachments. Please check thoroughly for accuracy and report any discrepancies.

Listed below is a summary of all 54 detachments in the Department of Florida divided into eleven (11) districts headed by their District Vice Commandants.

- 22 Detachments are in full compliance
- 18 Detachments are in partial compliance
- 14 Detachments are not in compliance

All Detachments please check your entries for accuracy and report any errors to the Department Adjutant. Detachments that are not in compliance need to record their **EIN #; Det Incorporation ID #; Date of Incorporation**. Send this information to Department Adjutant Bob Beale by phone 954-566-1244 or email, bbeale12@bellsouth.net. You do not have to send a Report Of Officer Installation to make these changes/corrections.

Dist. 1 – Ted Tennesen V. Comdt.

Detachment	EIN #	DET. INCORP. ID#	DATE
Panama City 065	593475252		6-21-61
Cpl J.R. Spears 066			
Arthur R. Meyer Jr. 472			
Emerald Coast 915	593317006		

Dist. 2 – Scott DuPree V. Comdt.

Detachment	EIN #	DET. INCORP. ID#	DATE
Gator 990			
Tri-County 1018	59-3583041	N01000002367	3-30-2001
Suwannee Valley 1086	59-3726165		1-1-2002

Dist. 3 - Drew M. Dupree V. Comdt.

Detachment	EIN #	DET. INCORP. ID#	DATE
Jacksonville 059	23-7110184	N05000011072	5-3-2007
Oldest City 383	59-2416958	85-8013421398	
Nassau 1017	59-3678693	N00000007135	10-24-2000
Gen Roy. S. Geiger			

Dist. 4 – Stephen Joppa V. Comdt.

Detachment	EIN #	DET. INCORP. ID#	DATE
Holiday 567	59-2624196	N10598	8-7-1985
Spring Hill 708	59-3044930	N40298	9-7-1990
Citrus 819	59-3184438		7-7-1993
Daniel J Daly1002	59-3711832		4-25-2001
PFC Samuel R. Wall 1139	20-0035226	N03000004925	6-10-2003

Dist. 5 – Charles W. Smith V. Comdt.

Detachment	EIN #	DET. INCORP. ID#	DATE
Marion 061	59-6190734		12-31-1970
North Lake 662	59-2932916	N30161	1-12-1989
E.J. Medeiros Sr. 950	59-3540320	N98000004412	7-?-1998
Ocala West 1072	59-3681319	N02000005810	7-31-2002
Wildwood Leatherneck 1249	01-0865529	N06000013059	9-?-2006
Col Phillip C DeLong 1267	074-3198778		

Dist. 6 – Leonard E. Trout Jr. V. Comdt.

<u>Detachment</u>	<u>EIN #</u>	<u>DET. INCORP. ID#</u>	<u>DATE</u>
Cracker Trail 1004			
Maj Wm. Hendricks 101	59-3587861	N99000005136	8-27-1999
September 11 1092			
Heart Of Florida 1107	52-2368298	N02000006176	8-15-
SgtMaj Michael S. Curtin 1124	01-0775331	N07000003091	3-26-2007

Dist. 7 – William Cona V. Comdt.

<u>Detachment</u>	<u>EIN #</u>	<u>DET. INCORP. ID#</u>	<u>DATE</u>
Morris Dixon Jr. 054	9-6196495		
Angus R. Goss 056	59-6196501		
Maj. B.F. Hickey 057	20-0660624		
DeSoto 588			
Riverview 1226	76-0806104	N05000011989	12-01-2005

Dist. 8 – Russell Heady V. Comdt.

<u>Detachment</u>	<u>EIN #</u>	<u>DET. INCORP. ID#</u>	<u>DATE</u>
Indian River 058	65-0695081	769990	8-25-1983
Brevard County 513			
Jack Ivy 666			
Barefoot Bay 918			
Martin County 1045	65-0984921	5300028546	10-24-2001

Dist. 9 – Mike Roselle V. Comdt.

<u>Detachment</u>	<u>EIN #</u>	<u>DET. INCORP. ID#</u>	<u>DATE</u>
Paul E. Ison 060			
E.T. Brisson 063	59-6190735		11-20-1999
Gulf Coast 643	65-0954110	N23859	4-1-2002
Charlotte County 756			
North Port 948	52-1987494		8-27-1998

Dist. 10 – Jesus Pintos V. Comdt.

<u>Detachment</u>	<u>EIN #</u>	<u>DET. INCORP. ID#</u>	<u>DATE</u>
PFC B.W. Carter 052	59-251-5507	N09163	8-?-1958
Gen AA Vandegrift 068	65-1021723		
Broward Law 549	65-1039456		
Florida Keys 745			
Tamarac 755	65-05A8963	N00000004117	3-29-1991
Intracoastal 1058	65-101	1000000929	2-8-2001
Marathon Devil Dogs 1216	55-0897409		

Dist. 11 – Ed Topoleski V. Comdt.

<u>Detachment</u>	<u>EIN #</u>	<u>DET. INCORP. ID#</u>	<u>DATE</u>
Cpl Larry Smedley 064 Volusia County 658	29-39437	724740	
Flagler County 876	59-3655306	N0000000552	8-?-2000
South Lake 1120	22-3891347		1-3-2003
Deland 1144	352216893	N05000004256	4-25-2005