

Department of Florida Marine Corps League  
Standard Operating Procedure for  
Detachment Paymasters and Adjutant/Paymasters

Developed March 2014

As the chief financial officer (CFO) of the detachment, the paymaster is responsible for:

- All of the detachment's income and expense accounting
- Receiving all monies from all sources for the detachment and properly allocating the monies to the correct accounts
- Preparing a monthly paymaster's report that is given at the detachment meeting
- Providing a copy of the paymaster's report for both the detachment commandant and adjutant (the adjutant's copy becomes part of the official minutes of the detachment)
- Obtaining and maintaining the detachment's own EIN number under the Marine Corps League's Group Exemption Number 0955 **reference:** {National By-Laws Article Seven Section 720 – Employee Identification Number (EIN)}
- Writing then recording all of the detachment's checks in an appropriate paper and/or electronic checking register
- Paying all financial obligations with a check and **never with cash**
- Retaining financial archives (which include receipt documentation and requests for reimbursement from members) organized by calendar month and fiscal year (beginning 1 July each year)
- Being prepared with proper documentation at all times for a financial audit requested by the detachment commandant
- Encouraging the detachment and commandant to require two signatures on all checks written for detachment activities
- Filing the appropriate 990 form with the IRS at the end of the fiscal year, but no later than the due date of filing by IRS rules and regulations unless an extension has been requested **reference:** [National Administrative Procedures, Section 800 – IRS Reports]
- Sending an executed copy of the of the IRS filing to the Florida Attorney General's office (Office of the Attorney General, Tallahassee, Florida 32399-1050)
- Forwarding a **true and complete front page** of the 990 or the 990EZ IRS filing (whichever is required to be filed with the IRS) through the Department of Florida Paymaster to HQ Marine Corps League, Inc. **references:** [National Administrative Procedures, (a) IRS Forms 990 and 990EZ]
- Forwarding a copy of the E-mail Acceptance Receipt for the 990N filing that is returned from the IRS through the Department of Florida Paymaster to HQ Marine Corps League, Inc. [National Administrative Procedures, (b) IRS Form 990N]
- **Failure to file the appropriate 990 Reports to the IRS and updating of our annual filing, will subject the detachment to loss of its exempt non-profit status. Reference:** [National Administrative Procedures, (c) The IRS Form 990 reports]
- Filing the annual report with the Florida Department of Corporations through (Sunbiz) **references:** {National By-Laws Article Seven Section 700 – Authority (a) (2)}, {National By-Laws Article Seven Section 710 – Incorporations}
- Filing the tax exempt form for a 501(c)(4) corporation with the State of Florida every five years
- Filing the solicitation of funds form with the State of Florida annually

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- Forwarding the annual Report of Officer Installation (three copies) through the Department of Florida Adjutant to HQ Marine Corps League, Inc. **references:** {National By-Laws Article Five Detachments Section 530 – Election, Installation of Officers} [National Administrative Procedures Chapter Six Detachments, Section 620 Installation of Detachment Officers]
- Forwarding the four copies of any request for transfer out of the detachment (when properly completed and signed by the Commandant) to the detachment gaining the member. The gaining detachment will forward same through the Department of Florida Paymaster to HQ Marine Corps League, Inc. if accepting the request for transfer into a detachment **references:** [National Administrative Procedures, Section 710 – Membership Transfer], [National Administrative Procedures, Enclosure Seven (7) – Request for Transfer], (Department of Florida By-Laws and Administrative Procedures Chapter Six – Members Section 610)
- Forwarding the Request For Transfer form and a Dues Transmittal Form listing the transferring member accepted into the detachment through the Department of Florida Paymaster to HQ Marine Corps League, Inc. **reference:** (Instructions for the Gaining Detachment Commandant in forwarding the Request for Transfer Form)
- Receiving all membership dues (new, renewal and PLM)
- Completing an approved Dues Transmittal Form (including all membership documentation, a check made out to HQ Marine Corps League, Inc. for current national dues and a check made out to the Department of Florida MCL, Inc. at a rate of \$10.00 for each new or renewing member on the transmittal) and forwarding the Dues Transmittal Form through the Department of Florida Paymaster to HQ Marine Corps League, Inc. **reference:** [National Administrative Procedures, Chapter Six Detachments, Section 615 – Dues]
- Submitting dues **immediately** after a new member’s initiation into the detachment or on renewal of annual membership dues **reference:** [Administrative Procedures Chapter Six Detachments Section 615 – Dues]
- Maintaining an accurate detachment membership roster and comparing it to the quarterly membership roster sent from HQ Marine Corps League, Inc. to ensure the roster’s correctness
- Reporting any errors in the detachment roster through the Department of Florida Paymaster to HQ Marine Corps League, Inc.
- Auditing the detachment’s participating Life Members as shown on the Quarterly Member Listing of **30 June** each year then forwarding an annotated Member Listing signed by the commandant and paymaster and submitted through the Department of Florida Paymaster to HQ Marine Corps League, Inc. no later than **31 December** each year **reference:** {National By-Laws Article Six section 646 – Certification of Life Members}

The following form has been designed for all detachment paymasters or adjutant/paymaster to ensure that all transmittals sent to HQ Marine Corps League, Inc. through the Department of Florida Marine Corps League paymaster are as accurate as possible prior to being mailed.

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Form Developed March 2014

**Transmittal Form Check List for Paymasters and Adjutant/Paymasters**

- Were the name of the detachment **and** detachment number entered?
- Was the date of the transmittal entered?
- Was the transmittal number entered?
- Was a new transmittal numbering sequence begun with the first transmittal in July?
- Were the correct codes entered for each member listed?
  1. N for New Member
  2. R for Renewing Member
  3. L for life Member (entering this code also requires listing the member's DOB)
  4. T for Transfer (this symbol **is not listed** on the transmittal form)
  5. COAN for Change of Address, new
  6. COAO for Change of Address, old
  7. NAM for New Associate Member
  8. RAM for Renewing Associate Member
  9. NDM for New Dual Member
  10. RDM for Renewing Dual Member
- Were two entries made for a change of address; one for the old address, one for the new?
- Was each category tallied for a total number in that category?
- Does each tallied number times the category rate equal the amount entered for that category?
- Were the check numbers for National Dues and Department Dues entered?
- Were the totals for the National Dues and Department Dues entered?
- Does the check amount to National match the total entered on the transmittal?
- Did the Paymaster sign the transmittal?
- Was the Paymaster's name and complete address clearly printed on the transmittal?
- Was the preprinted form from National or the interactive form on the Department of Florida web site (mclfl.org) used?
- Were five copies of the transmittal completed or copied?
- Did the paymaster retain one (1) copy of the transmittal and forward four (4) to the Department?
- Were copies of the membership application or transfer form retained by the Paymaster?
- Were all the **original** signed applications (front and back) for membership in the Marine Corps League attached to the transmittal? (photo copies will not be accepted by National)
- Was the completed transmittal addressed and sent to the Department of Florida Paymaster?
- Were the applications for membership, change of addresses and renewals sent immediately?

Forms for Detachment Paymasters and Adjutant/Paymasters

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1. Complete the Dues Transmittal Form online at  
<http://www.mclfl.org/Forms.html>
2. Complete the Report of Officer Installation online at  
<http://www.mclnational.org/Portals/11/Documents/Forms/Install%20Report%20edit.pdf>
3. Complete the appropriate portions of the Request for Transfer Form online at  
<http://www.mclfl.org/Forms.html>

Other Resources for Paymasters and Adjutant/Paymasters

1. Marine Corps League, Inc. National By-Laws and Administrative Procedures
2. Department of Florida, Marine Corps League, Inc. By-Laws and Administrative Procedures
3. Paymaster's Detachment By-Laws
4. The Department Paymaster may be reached through the Department web site at  
<http://www.mclfl.org/DEPTOFFICERS.html>
5. Department of Florida Leadership School held during the Fall and Spring Conference
6. The past Paymaster(s) of the detachment