



How to Reinstate

Step by step process to regain tax exempt status

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Mer-lin Pack Leader

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Step 1

- Determine the last year the organization was current.
- IRS website [Tax Exempt Organization Search \(irs.gov\)](https://apps.irs.gov/app/eos/)

• <https://apps.irs.gov/app/eos/>





Tax Exempt Organization Search

Individuals

Businesses and Self-Employed

Charities and Nonprofits

Exempt Organization Types

Lifecycle of an Exempt Organization

Annual Filing and Forms

Charitable Contributions

Search for Charities

Education Sessions

Free e-Newsletter

International Taxpayers

Government Entities



Data Updates Delayed

Expect delays in data updates for the Tax-Exempt Organization Search tool. We are still processing 990 series received April 2020 and later.

System Limitations Cause Some Inaccurate Revocation Dates

Organizations on the auto-revocation list with a revocation date between April 1 and July 14, 2020, should have a revocation date of July 15, 2020. See [Revocation Date of Certain Organizations](#) for details.

Find information about an organization's tax-exempt status and filings. You can use the online search tool or download specific data sets.

[Tax Exempt Organization Search Tool](#)



You can check an organization's eligibility to receive tax-deductible charitable contributions (Pub 78 Data). You can also search for information about an organization's tax-exempt status and filings:

- Form 990 Series Returns
- Form 990-N (e-Postcard)
- Pub. 78 Data
- Automatic Revocation of Exemption List
- Determination Letters



Tax Exempt Organization Search

Select Database 

Search All 

Search By 

Employer Identification Number 

Search Term 

Enter EIN Number 

City

Enter City

State

All States 

Country

United States 

Search

Reset

[Search Tips](#)

Showing **1-1** results of **1**

Sort by:

Name A-Z 

 [Marine Corps League](#) (204 Hound Dog Pound Modd)

EIN: 26-1511544 | Baltimore, MD, United States

[Form 990-N](#)

[Auto-Revocation List](#)

[Copies of Returns](#)

Items per page:

25 

[Return to Top](#)

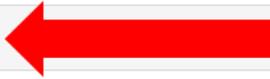


> Other Names

Auto-Revocation List

Organizations whose federal tax exempt status was automatically revoked for not filing a Form 990-series return or notice for three consecutive years. Important note: Just because an organization appears on this list, it does not mean the organization is currently revoked, as they may have been reinstated.

> Posted Date: 02-22-2012



Form 990-N (e-Postcard)

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

> Tax Year 2007 Form 990-N (e-Postcard)

Copies of Returns (990, 990-EZ, 990-PF, 990-T)

Electronic copies (images) of Forms 990, 990-EZ, 990-PF or 990-T returns filed with the IRS by charities and non-profits.

> Tax Year 2016 Form 990EO

Auto-Revocation List

Organizations whose federal tax exempt status was automatically revoked for not filing a Form 990-series return or notice for three consecutive years. Important note: Just because an organization appears on this list, it does not mean the organization is currently revoked, as they may have been reinstated.

> Posted Date: 02-22-2012

Exemption Type: [501\(c\)\(4\)](#)

Exemption Reinstatement Date:

Revocation Date: 05-15-2011

Revocation Posting Date: 02-22-2012

You will need 990s from this date forward



Step 2

Gather all relevant IRS and state forms

- Needed so you understand what information is required
- **Form 1024-A** (Application for Recognition of Exemption)
- **Form 990-EZ** (Short Form- Return of Organization Exempt from Income Tax)
 - For each year of delinquency
- **Schedule O** (Supplemental Information to Form 990 or 990 EZ)
- **Form 8718** (User Fee for Exempt Organization-Determination Letter Request)
- Articles of Incorporation (from your state)



Form 1024-A



The form you are looking for begins on the next page of this file. Before viewing it, please see the important update information below.

New Mailing Address

The mailing address for certain forms have change since the forms were last published. The new mailing address are shown below.

Mailing Address for Forms 1023, 1024, 1024-A, 1028, 5300, 5307, 5310, 5310-A, 5316, 8717, 8718, 8940:

Internal Revenue Service
TE/GE Stop 31A Team 105
P.O. Box 12192
Covington, KY 41012-0192

Deliveries by private delivery service (PDS) should be made to:

Internal Revenue Service
7940 Kentucky Drive
TE/GE Stop 31A Team 105
Florence, KY 41042

This update supplements these forms' instructions. Filers should rely on this update for the change described, which will be incorporated into the next revision of the form's instructions.



Form 1024-A

Form **1024-A**

(January 2018)

Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code

▶ Go to www.irs.gov/Form1024A for instructions and the latest information.

OMB No. 1545-0057

Note: If exempt status is approved, this application will be open for 60 days.

Complete Parts I-IX and submit Form 8718 (with payment of the appropriate user fee). Attach additional sheets if you need more space to answer fully. Use the instructions to complete this application and for definitions of terms used in this form. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 877-829-5500, or visit our website at www.irs.gov. If you don't submit the required information, we may return the application to you. A request for a determination under section 501(c)(4) is optional. See instructions for additional information.

Don't include social security numbers on this form as it may be made public.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)	2 c/o Name (if applicable)
3 Mailing address (Number and street) (see instructions)	4 Employer Identification Number (EIN)
City or town, state or country, and ZIP + 4	5 Month the annual accounting period ends
6 Primary contact (officer, director, trustee, or authorized representative)	b Phone:
a Name:	c Fax: (optional)
7 Organization's website:	

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. See instructions. **Don't file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1** Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. **Yes** **No**
- 2** Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Include copies of any amendments to [How to Reinstate tax exempt status](#) **Yes** **No**



Form 990 EZ

One for each year of delinquency

<div style="border: 2px solid red; border-radius: 50%; padding: 10px; display: inline-block;"> Form 990-EZ </div>	<p>Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)</p> <p>▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.</p> <p>▶ The organization may have to use a copy of this return to satisfy state reporting requirements.</p>	OMB No. 1545-1150 <div style="font-size: 2em; font-weight: bold; margin: 10px 0;">2007</div> <div style="background-color: black; color: white; padding: 5px; text-align: center; font-weight: bold;">Open to Public Inspection</div>
Department of the Treasury Internal Revenue Service		
<p>A For the 2007 calendar year, or tax year beginning _____, 2007, and ending _____, 20</p>		
<p>B Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Termination</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>C Name of organization _____</p> <p>Number and street (or P.O. box, if mail is not delivered to street address) Room/suite _____</p> <p>City or town, state or country, and ZIP + 4 _____</p>	<p>D Employer identification number _____</p> <p>E Telephone number (____) _____</p> <p>F Group Exemption Number . . . ▶ _____</p>
<p>• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).</p>		<p>G Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____</p>
<p>I Website: ▶ _____</p>		<p>H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).</p>
<p>J Organization type (check only one)— <input type="checkbox"/> 501(c) (____) ◀(insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		
<p>K Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.</p>		
<p>L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ . . . ▶ \$ _____</p>		
<p>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 55 of the instructions.)</p>		
<p>1 Contributions, gifts, grants, and similar amounts received</p> <p>2 Program service revenue including government fees and contracts</p> <p>3 Membership dues and assessments</p> <p>4 Investment income</p> <p>5a Gross amount from sale of assets other than inventory</p> <p>b Less: cost or other basis and sales expenses</p>	<p>1</p> <p>2</p> <p>3</p> <p>4</p> <p>5a</p> <p>5b</p>	



Schedule O

Required for 2010 forward

SCHEDULE O (Form 990 or 990-EZ)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ.	2010 Open to Public Inspection
Name of the organization		Employer identification number



Form 8718

Form **8718**

(Rev. March 2018)

Department of the Treasury
Internal Revenue Service

User Fee for Exempt Organization Determination Letter Request

▶ Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application.)
▶ Go to www.irs.gov/Form8718 for the latest information.

For
IRS
Use
Only

OMB No. 1545-1798

Control number _____

Amount paid _____

User fee screener _____

Name of organization

Military Order of Devil Dogs Maryland Pack, Inc (MODD Maryland Pack)

Employer Identification Number

26-1511499

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

1 Type of request

Fee

- a Application for recognition of exemption under section 501 or under section 521 from organizations (other than pension, profit-sharing, and stock bonus plans described in section 401). Enter the applicable fee amount ▶ \$ 600.00
- b Group exemption letters ▶ \$ _____

Section references are to the Internal Revenue Code, unless otherwise noted.

Instructions

The law requires payment of a user fee with each application for a determination letter. For more information, see Rev. Proc. 2018-5, 2018-1 I.R.B. 233, or latest annual update, available on IRS.gov.

Check only one box on line 1 for the type of application you are submitting. Then, enter the appropriate user fee amount in the space provided.

Caution: The application will not be processed without payment of the proper user fee.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

Where To File

Send the determination letter application and Form 8718 to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Who Should File

Organizations applying for federal income tax exemption, other than filers of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3), or Form 1023-EZ (filed only electronically), should file Form 8718.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the 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 Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from IRS.gov/FormComments. Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File*, above.

Cat. No. 64728Z

Form **8718** (Rev. 3-2018)

How to reinstate tax exempt status

I don't know



Links to IRS Forms

IRS Form 1024-A

<https://www.irs.gov/pub/irs-pdf/f1024a.pdf>

Instructions

<https://www.irs.gov/pub/irs-pdf/i1024a.pdf>

Year	IRS Form 990	Schedule O	Instructions
2007	https://www.irs.gov/pub/irs-prior/f990ez--2007.pdf		
2008	https://www.irs.gov/pub/irs-prior/f990ez--2008.pdf		
2009	https://www.irs.gov/pub/irs-prior/f990ez--2009.pdf		
2010	https://www.irs.gov/pub/irs-prior/f990ez--2010.pdf	https://www.irs.gov/pub/irs-prior/f990so--2010.pdf	
2011	https://www.irs.gov/pub/irs-prior/f990ez--2011.pdf	https://www.irs.gov/pub/irs-prior/f990so--2011.pdf	https://www.irs.gov/pub/irs-prior/i990ez--2011.pdf
2012	https://www.irs.gov/pub/irs-prior/f990ez--2012.pdf	https://www.irs.gov/pub/irs-prior/f990so--2012.pdf	
2013	https://www.irs.gov/pub/irs-prior/f990ez--2013.pdf	https://www.irs.gov/pub/irs-prior/f990so--2013.pdf	
2014	https://www.irs.gov/pub/irs-prior/f990ez--2014.pdf	https://www.irs.gov/pub/irs-prior/f990so--2014.pdf	
2015	https://www.irs.gov/pub/irs-prior/f990ez--2015.pdf	https://www.irs.gov/pub/irs-prior/f990so--2015.pdf	
2016	https://www.irs.gov/pub/irs-prior/f990ez--2016.pdf	https://www.irs.gov/pub/irs-prior/f990so--2016.pdf	
2017	https://www.irs.gov/pub/irs-prior/f990ez--2017.pdf	https://www.irs.gov/pub/irs-prior/f990so--2017.pdf	
2018	https://www.irs.gov/pub/irs-prior/f990ez--2018.pdf	https://www.irs.gov/pub/irs-prior/f990so--2018.pdf	
2019	https://www.irs.gov/pub/irs-pdf/f990ez.pdf	https://www.irs.gov/pub/irs-prior/f990so--2019.pdf	



Step 3

- Obtain Dog Robber reports from the year of delinquency to present
- Obtain Report of Installation or Scratchings for each year.
 - You will need to list officers on the 1024-A



Create list of officers

*with home addresses for current year**

Pack Officers

Year	Pack Leader/ President	Sr Vice Pack Ldr/ Vice President	Dog Robber/ Secretary-Treasurer	Jr Past Pack Ldr/ Trustee	Smart Dog/ Judge Advocate
2007					
2008					
2009					
2010					
2011					
2012					
2013					
2014					
2015					
2016					
2017					
2018					
2019					
2020					



Step 4

- Read the 990 and see what information is required for income and expenses.
- **Create a worksheet** for each year with the required information.
- This will be the most tedious and painful step. Just get 'er done.
- The worksheet is to help you filling out the 990. **It is not required by the IRS.**
 - It may prove useful should they ask for additional information.



Create a worksheet for each year

Maryland Pack

IRS Form 990 EZ

2012 Worksheet



IRS Form 990 EZ Line Numbers						
line 1	line 3	line 15	line 16	line 22	line 28	
Passport & Fines	Dues	Printing & Postage	Expenses	Cash,savings	Donations expense	Donations income
92	58	(25.00)	(100.00)	1999	(92.00)	255
88	10	(13.00)	(150.00)		(129.00)	150
109	100	(13.00)	(100.00)		(128.00)	135
130			(48.00)		(559.00)	20
128			(160.00)			245
131						310
559						40
331						30
1568	168	(51.00)	(558.00)	1999	(908.00)	1185
<i>total income</i>	4920					
<i>expenses</i>	(1517.00)					
<i>NET</i>	3403					

Do not overthink this. Keep it simple. Be creative with categories of donations and expenses.



Step 5

The Dreaded 990 EZ

Information obtained from the worksheets



Retroactive Reinstatement

Short Form

Form 990-EZ

Return of Organization Exempt from Income Tax

OMB No. 1545-0047

2019

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Go to www.irs.gov/Form990EZ for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Form 990-EZ header and identification information including organization name, address, and tax-exempt status.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows detailing revenue (lines 1-9), expenses (lines 10-17), and net assets (lines 18-21).

For Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2019)

Part II Balance Sheets

Balance sheet table with columns for beginning and end of year, and rows for assets and liabilities.

Part III Statement of Program Service Accomplishments

Table for program service accomplishments with columns for grants and expenses, including rows for Childrens Fund and Longo Charity Tournament.

Part IV List of Officers, Directors, Trustees, and Key Employees

Table listing officers and key employees with columns for name, average hours per week, and compensation.

All information required is in the worksheets

Maryland Pack

IRS Form 990 EZ

2012 Worksheet

IRS Form 990 EZ Line Numbers						
line 1	line 3	line 15	line 16	line 22	line 28	
Passport & Fines	Dues	Printing & Postage	Expenses	Cash,savings	Donations expense	Donations income
92	58	(25.00)	(100.00)	1999	(92.00)	255
88	10	(13.00)	(150.00)		(129.00)	150
109	100	(13.00)	(100.00)		(128.00)	135
130			(48.00)		(559.00)	20
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131						310
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1568	168	(51.00)	(558.00)	1999	(908.00)	1185
<i>total income</i>	4920					
<i>expenses</i>	(1517.00)					
<i>NET</i>	3403					

Do not overthink this. Keep it simple. Be creative with categories of donations and expenses.



Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V.

Form 990-EZ (2018) Part V questions 33-45b with Yes/No columns and checkboxes.

Form 990-EZ (2018) questions 46-48 with Yes/No columns and checkboxes.

Part VI Section 501(c)(3) Organizations Only. All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Form 990-EZ (2018) questions 47-49b with Yes/No columns and checkboxes.

Table for question 50: Columns include (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation, (d) Health benefits, (e) Estimated amount of other compensation.

f Total number of other employees paid over \$100,000. 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization.

Table for question 51: Columns include (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation.

d Total number of other independent contractors each receiving over \$100,000. 52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here section with signature of R. J. Sturm, Pack Leader/President, dated 6/1/2020. Includes fields for Preparer's name, signature, date, and firm information.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Military Order of Devil Dogs Maryland Pack, Inc

Employer identification number

26-1551149

Part 1, Line 10

Childrens Fund: \$799.00 Longo: \$100.00

Part 1, Line 16 (Other expenses)

\$275 convention book ads \$30 training supplies \$60 plaque



Tips for the 1024-A

- Read it, and the instructions carefully
- Part III is the Narrative Description of Your Activities
 - Must be on an attachment
 - Use MS Word to create it
 - Shop it around to your best writer
 - Gather supporting documents

an attachment how your officers, directors, or trustees are selected.

Part III Narrative Description of Your Activities

Use an attachment to describe all of your past, present, and planned activities in a narrative (including the percentage of time and funds spent on these activities). You may attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Refer to the instructions for information that must be included in your description. Check this box to confirm that you submitted a narrative attachment describing your activities.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 69155Y

Form **1024-A** (1-2018)



Tips for the 1024-A

- Part IV is Officers, Directors, Trustees....
 - Use business terms
 - President/Pound Keeper
 - Sr Vice President/Sr Vice Pound Keeper
 - Treasurer/Dog Robber
 - These terms can be described in your Part III narrative
- Part V is Your Specific Activities
 - Just check the boxes as indicated



Tips for the 1024-A

- Part VI is Financial Data
 - **Obtain from spreadsheets.** Just fill in the blanks. There will be a lot of zeros.
- Interpret the lines
 - For example, Line 1: Gifts, grants, and contributions received **TRANSLATES TO** passport fees, at will donations, and fines.



Part VI Financial Data (see instructions for information you must provide) (attach statement regarding accounting method, if necessary)

A. Statement of Revenues and Expenses

		Type of revenue or expense	Year: 2019	Year: 2018	Year: 2017
Revenues	1	Gifts, grants, and contributions received	2194.00	3336.00	2652.00
	2	Membership fees received	106.00	38.00	249.00
	3	Gross investment income	0	0	0
	4	Net unrelated business income	0	0	0
	5	Taxes levied for your benefit	0	0	0
	6	Value of services or facilities furnished by a governmental unit without charge	0	0	0
	7	Any revenue not otherwise listed above or in lines 9-11 below (attach statement)	0	0	0
	8	Total of lines 1 through 7	2300.00	3374.00	2901.00
	9	Gross receipts from any activity that is related to your exempt purposes	0	0	0
	10	Total of lines 8 and 9	2300.00	3374.00	2901.00
Expenses	11	Net gain or loss on sale of capital assets (attach statement)	0	0	0
	12	Total Revenue Combine lines 10 and 11	2300.00	3374.00	2901.00
	13	Fundraising expenses (attach statement)	0	0	0
	14	Contributions, gifts, grants, and similar amounts paid out (attach statement)	879.00	1888.00	1647.00
	15	Disbursements to or for the benefit of members (attach statement)	0	0	0
	16	Compensation of officers, directors, and trustees	0	0	0
	17	Other salaries and wages	0	0	0
	18	Occupancy	0	0	0
	19	Any expense not otherwise classified, such as program services (attach statement)	365.00	945.00	651.00
	20	Total Expenses Add lines 13 through 19	1244.00	2833.00	2298.00

B. Balance Sheet (for your most recently completed tax year)

		Year End 2019
Assets		
1	Cash	2201.00
2	Accounts receivable, net	0
3	Inventories	0
4	Bonds and notes receivable (attach statement)	0
5	Corporate stocks (attach statement)	0
6	Loans receivable (attach statement)	0
7	Other investments (attach statement)	0
8	Depreciable and depletable assets (attach statement)	0
9	Land	0
10	Other assets (attach statement)	0
11	Total assets (add lines 1 through 10)	2201.00
Liabilities		
12	Accounts payable	0
13	Contributions, gifts, grants, etc., payable	0
14	Mortgages and notes payable (attach statement)	0
15	Other liabilities (attach statement)	0
16	Total liabilities (add lines 12 through 15)	0
Fund Balances or Net Assets		
17	Total fund balances or net assets How to reinstate tax exempt status	2201.00
18	Total liabilities and fund balances or net assets (add lines 16 and 17)	2201.00



1024-A Attachment

- Numerous sections will require a written response. Do so in the form of an attachment to the 1024-A.
- Identify the section and restate the question
- Answer the questions as directly and simply as you can.



**Form 1024-A
Attachment**

**Military Order of Devil Dogs Maryland Pack, Inc
(MODD Maryland Pack)**

26-1511499

2472 Shadywood Circle
Crofton, MD 21114-1158

Part II, Line 5 (Organizational Structure)

The organization's by-laws are currently being written. Officers are elected during a scheduled business meeting at our annual state convention. Nominees for officer positions are brought forth by any member of the body. Elected members become the board of trustees. The elected positions are:

- Pack Leader – President
- Sr Vice Pack Leader – Vice President
- Jr Vice Pack Leader – Vice President
- Judge Advocate

The newly elected Pack Leader/President will then appoint the following positions:

- Dog Robber – Secretary/Treasurer
- Police Dog - Sergeant-at Arms

The organization's outgoing President will serve as a Trustee on the board of trustees.

Part III (Narrative Description of Your Activities)

The Military Order of the Devil Dogs (MODD) is a national organization. It was organized as the "Fun and Honor Society" of the Marine Corps League (MCL) in 1939. Membership in the MODD is made up exclusively of members in good standing of the MCL and is by invitation only. About 10% of the MCL are also members of the MODD. The national level of the organization is referred to as "the Kennel." The basic mission of the MODD is to support the activities of the MCL.

The Kennel is divided into individual "Packs" at the state level.

The Maryland Pack is further divided into six local organizations called "Pounds." Every member of a Pound is also a member of the Maryland Pack.

The members participate in a variety of community activities. These range from participating in Toys For Tots, local parades and festivals, visitation programs at nursing homes, organizing charity events, etc. The Pack will raise funds to support a variety of causes that benefit handicapped or underprivileged children and veterans in need.



**Military Order of Devil Dogs Maryland Pack, Inc
(MODD Maryland Pack)**

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(Part III Continued)

These activities further our exempt purposes by exposing and educating the public to the customs, history, and traditions of the US Marine Corps. Further, being in the public eye allows the Pack to interact with other veterans and to educate them to various veteran programs and benefits to which they may be entitled.

The Maryland Pack meets four times a year in conjunction with the regular MCL quarterly meetings. The Maryland Pack will do its only fundraising at these meetings. The meetings are held at rotating locations throughout the state and are chaired by the Pack Leader/President.

The primary method of fundraising is by asking for a voluntary donation or "passport fee" to enter the Pack meeting. Additional free will donations are also accepted. Monies collected are forwarded to the Kennel and pooled with other Packs. The total sum collected is then disbursed as a donation to the children's hospital in the city that hosts the MCL annual national convention.

It is not possible to determine how much time an individual member allocates to each activity.

Part IV (Officers... con't)

Evelyn Remines
Smart Dog/Judge Advocate
85 New Bridge Rd
Bel Air, MD 21911

Ben Wells
Dog Robber/Treasurer
419 North Carolina Ave
Pasadena, MD 21122

Paul Gunther
Police Dog/Sergeant-at-Arms
12876 Sage Terrace
Germantown, MD 20874

Stuart Blair
Jr Past Pack Leader/Trustee
17 Havenfield Dr
Parkville, MD 21234

No Post Office Boxes



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Part V, Line 4

Yes: The MODD is a subsidiary organization of the MCL. (Group Exemption Number 0955) The Maryland Pack receives no financial support from the MCL. The Maryland Pack does not have a permanent fixed location. It does not share any facility. At present, there is one shared officer between the Maryland Pack and the MCL. Craig Reeling serves as Sr Vice Pack Leader/ Sr Vice President in the Pack and as Adjutant/Secretary at the MCL-Department of Maryland. This is neither required nor forbidden under MCL by-laws. The two organizations are independent of each other.

Part V, Line 5

The Maryland Pack has approximately 150 members. The only requirement for membership is that the member be in good standing with the Marine Corps League for one year prior to his initiation into the Pack. There is one class of membership with each member granted one vote and equal privileges.

Part VI, Line 14 & 19

14 Contributions, gifts, grants.. Paid out					
2019		2018		2017	
Children's Fund	\$ 779.00	Children's Fund	\$ 1,688.00	Children's Fund	\$ 1,297.00
Longo Charity Tournament	\$ 100.00	Fisher House	\$ 200.00	Fisher House	\$ 150.00
				Gold Star Families	\$ 200.00
Totals	\$ 879.00		\$ 1,888.00		\$ 1,647.00

19 Any Expense Not Otherwise Classified					
Convention book ads	\$ 275.00	Convention book ads	\$ 375.00	Convention book ads	\$ 375.00
Training supplies	\$ 30.00	Shirts	\$ 510.00	Incorporation fee	\$ 170.00
Plaque	\$ 60.00	Plaque	\$ 60.00	Frames and plaque	\$ 106.00
Totals	\$ 365.00		\$ 945.00		\$ 651.00



Submission

The application and payment go to separate IRS addresses. They will vary by region. Read the instructions carefully.

After submitting, three outcomes are possible

- 1. Approval**
- 2. Denial**
- 3. Request for additional information**
 1. **MUST** be completed in the timeframe given or you forfeit the application fee and must start over.

They want to know the cause and reasons you became delinquent and what your plan is to correct and prevent a future occurrence. Be humble. They want to help.



Final Step

- Once you receive your reinstatement letter, contact MCL COO
- The COO will contact the IRS to ensure you are under the 0955 Group Exemption
- **Congratulations! You're done.**



Questions?



PDD Ray Sturm

Kennel Deputy Executive Director

Mer-lin Pack Leader

Bandit6A@gmail.com

