



Marine Corps League
Department of North Carolina
Office of the Department Judge Advocate

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30 April 2018

To: Department of North Carolina Bylaws Committee
From: Dennis Mathias, Department Judge Advocate

Subj: Proposed Department Bylaws Amendment – ARTICLE SEVEN

In accordance with the Bylaws and Administrative Procedures, Article Eight, Section 800, the following is submitted for consideration by the body assembled at the 2018 North Carolina Department Convention.

CURRENT:

SECTION 710 - INCORPORATIONS - Any of the foregoing, including Departments and Detachments, which engage in service or business, either profit or non-profit, or which use the name of the Marine Corps League will be incorporated in accordance with Section 700 of this Article. Effective June 30, 2000, each Department or Detachment, which has not provided National Headquarters, Marine Corps League, Inc., with proof of its incorporation will be billed in the amount of seventy-five (75.00) dollars and a like amount annually until such proof of incorporation is on file with National Headquarters. A Department or Detachment, which fails to remit its payment to National Headquarters shall be in default as is provided in National Bylaws, Article Four, Section 420-DEFAULT. A new Department or Detachment will have two (2) years from the issue of their new charter.

- A. Article Seven applies to Chapter Eight, Administrative Procedures, Section 810, 820, 830, 840, 850, 860, and 870.

SECTION 720 - EMPLOYEE IDENTIFICATION NUMBER (EIN) AND TAX FILING REQUIREMENTS - Each Detachment or Department in addition to their incorporation, must obtain and maintain their own EIN number under the Marine Corps League's Group Exemption Number 0955. No Detachment or Department shall utilize the EIN number of the national organization.

- A. Pursuant to the electronic filing requirement of the IRS, all detachments which must file a

tax return shall do so no later than four (4) months and fifteen (15) days following the close of their fiscal year, which is June 30. If filing is not done for three (3) consecutive years, the detachment is subject to losing its non-profit status. (CH 9- 09)

CHANGE RATIONALE:

Article Seven is initially copied from the National Bylaws and were the rules by which all departments will operate. They read from the perspective of the National Bylaws. The proposed changes (~~deletions~~ and adds) make this article read from the perspective of the department. There were no changes of intent, only perspective.

PROPOSED VERBAIGE CHANGE: The proposed text added is underlined and proposed ~~text deleted is struck out~~. Only the proposed changes in the sections are presented here. The same sections and subsections in ARTICLE SEVEN out editing marks follows.

SECTION 710 - INCORPORATIONS - Any ~~of the foregoing, including Departments and Detachments,~~ which engage in service or business, either profit or non-profit, or which use the name of the Marine Corps League will be incorporated in accordance with Section 700 of this Article. Effective June 30, 2000, each ~~Department or Detachment,~~ which has not provided National Headquarters, Marine Corps League, Inc., with proof of its incorporation will be billed in the amount of seventy -five (75.00) dollars and a like amount annually until such proof of incorporation is on file with National Headquarters. A ~~Department or Detachment,~~ which fails to remit its payment to National Headquarters shall be in default as is provided in National Bylaws, Article Four, Section 420-DEFAULT. A new ~~Department or Detachment~~ will have two (2) years from the issue of their new charter.

- B. Article Seven applies to Chapter Eight, Administrative Procedures, Section 810, 820, 830, 840, 850, 860, and 870.

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- B. Pursuant to the electronic filing requirement of the IRS, all detachments which must file a tax return shall do so no later than four (4) months and fifteen (15) days following the close of their fiscal year, which is June 30. If filing is not done for three (3) consecutive years, the detachment is subject to losing its non-profit status. (CH 9- 09)

PROPOSED VERBAIGE CHANGE: Only the proposed changed sections in ARTICLE SEVEN is presented here without editing marks follows.

SECTION 710 - INCORPORATIONS - Any Detachment which engage in service or business, either profit or non-profit, or which use the name of the Marine Corps League will be incorporated in accordance with Section 700 of this Article. Effective June 30, 2000, each Detachment, which has not provided National Headquarters, Marine Corps League, Inc., with proof of its incorporation will be billed in the amount of seventy -five (75.00) dollars and a like amount annually until such proof of incorporation is on file with National Headquarters. A Detachment which fails to remit its payment to National Headquarters shall be in default as is provided in National Bylaws, Article Four, Section 420-DEFAULT. A new Detachment will have two (2) years from the issue of their new charter.

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Respectfully Submitted,

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