

US Treasury Department

Internal Revenue Service  
Washington, DC 20224

Date:  
FEB 27 1970

In reply refer to:  
Form M-3444  
TIMS:FO:R - EFB

MAR -3 1970



Marine Corps League  
c/o Robert W. Larson, Natl.-Adj.-Paymaster  
939 North Kenmore Street, Room 203  
Arlington, Virginia 22201

Gentlemen:

Date of original group exemption letter: July 31, 1946  
I.R. Code: Section 501(c)(4)

Based on the information supplied, we rule that the new subordinates recently submitted for addition to your group exemption roster are exempt from Federal income tax under the section of the Internal Revenue Code shown above. This ruling supplements your original group exemption letter.

The new subordinates are not required to file a Form 1120 income tax return. However, if they are subject to the tax on unrelated business income under section 511 of the Code, they must file Form 990-T. They are required to file an annual information return, Form 990. If you do not include the subordinates in a group return, each must file this return by the 15th day of the fifth month after its annual accounting period closes.

Next year, within 45 days after your annual accounting period closes, please send us two copies of the following information about your subordinates:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list of the names, mailing addresses including ZIP Codes, and employer identification numbers (if required for group exemption letter purposes) of subordinates on your group exemption roster that during the year:
  - a. changed names or addresses;
  - b. were deleted from the roster;
  - c. were added to the roster.

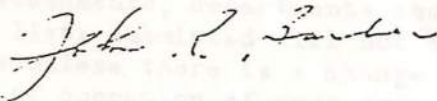
A directory of subordinates may be substituted for this list if it includes the required information and identifies the affected subordinates according to the three categories above.

3. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:
  - a. a statement that the information upon which your present group exemption letter is based applies to the new subordinates;
  - b. a statement that each has given you written authorization to add its name to the roster; and
  - c. a list of those to which the Service previously issued separate rulings or determination letters relating to exemption.
4. If applicable, a statement that your group exemption roster did not change during the year.

Please be sure to enter your employer identification number on all your tax returns and in your correspondence with the Internal Revenue Service. Contributions made to you and your exempt subordinate units are deductible by the donors as provided in section 170 of the Code.

Thank you for your cooperation.

Sincerely yours,



Chief, Rulings Section  
Exempt Organizations Branch