

EIN: 23-1598250

JUL 31 1946

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Marine Corps League  
c/o Mr. Thomas Sweeney, National Commandant  
28 Howard Street  
Albany 7, New York

Gentlemen:

Reference is made to the information submitted for use in determining your status and that of your departments, detachments and auxiliary units for Federal income tax purposes.

Based upon the evidence presented it is held that you and your detachments and departments listed in your monthly bulletin of May, 1946, and your auxiliary units and departments listed in your monthly bulletin of June, 1946, and submitted with a certification dated June 18, 1946, of your national adjutant and paymaster are entitled to exemption from Federal income tax under the provisions of section 101(8) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Accordingly, you and your detachments, departments and auxiliary units appearing on the lists submitted will not be required to file income tax returns unless there is a change in the character, purpose or method of operation of your organization or of your detachments, departments and auxiliary units. Any such changes should be reported immediately to the Bureau in order that their effect upon your exempt status and that of the detachments, departments and auxiliary units under your jurisdiction may be determined.

You should furnish the Bureau annually, on the calendar year basis, lists in quadruplicate showing only the names, numbers and addresses of any new detachments, departments and auxiliary units which were chartered by you during the calendar year and the names, numbers and addresses of any detachments, departments and auxiliary units which for any reason have ceased to exist. Such annual lists should be accompanied by a statement sworn to by one of your principal officers as to whether the information heretofore submitted by you and on which this ruling is based is applicable in all respect to

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the detachments, departments and auxiliary units appearing on the lists and should be forwarded so as to reach this office not later than February 15 of the following year.

Contributions made to you and your detachments, departments and auxiliary units are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code, as amended.

However, under section 54(f), as added to the Internal Revenue Code by section 117 of the Revenue Act of 1943, you and your detachments, departments and auxiliary units are required to file annually information returns on Form 990 with the collector of internal revenue for the respective districts in which located so long as the exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the fifteenth day of the fifth month following the close of the respective annual accounting periods.

Bureau letter of January 18, 1944, advising that inasmuch as you had failed to establish that you are entitled to an exempt status you should file income tax returns, is hereby revoked.

The collectors of internal revenue for the districts in which you and your detachments, departments and auxiliary units are located are being advised of this action.

By direction of the Commissioner.

Very truly yours,

(signed) E. I. Mc Larney

Deputy Commissioner