



DEPARTMENT OF PENNSYLVANIA

MARINE CORPS LEAGUE

Report of the Judge Advocate..... January 2026

A. Charter Voluntary Surrender: Lebanon County Detachment #525 is in the process of Charter surrender.

1. Juniata Area Detachment #687 **D6.... 11/23/2024...** One year has passed since their Charter Surrender in the process of transferring members.

B. Detachment Deactivation: None.

C. Letters of Warning: **D7.... 10/17/2025 Standing Stone Detachment #1117.** Standing Stone Detachment #1117 violates the following National Bylaws.

1. Section 945-Suspension and Revocation of Charter.

a. **Basis.** The charter of a detachment may be suspended or revoked for:

(1) The persistent failure to maintain a minimum of fifteen (15) regular members in good standing.

(4) Willful violation of NBL and NA.

(5) The violation of federal, state, or municipal laws or ordinances.

2. Section 8000. IRS Reports

IRS Forms 990 and 990-EZ - Each Detachment, Department or other entity, including the National subsidiary organizations and National subordinate groups, identified in the below sections of Chapter Eight, which directly or indirectly operates under the Congressional Charter and/or the name of the Marine Corps League, must annually file with National Headquarters, via their Department, if such exists, a true and complete copy of the front page of its IRS Form 990 or 990-EZ (whichever is required to be filed with the IRS) no later than the due date of filing by IRS rules and regulations are due by November 15, following the end of the fiscal year of June 30, unless an extension has been requested.

3. Administrative Procedures, Chapter VII...Section 7055. Certification of Life

Members. Each Detachment will annually audit its participating Life Members as shown on the Quarterly Member Listing of 30 June each year.

D. Disciplinary Charges: **D8.... 09/12/2025... Lancaster County**

Detachment #294: Disciplinary charges were filed against two members of the Detachment by another member of that Detachment. A virtual hearing Board was convened on November 21, 2025, and the result of that hearing was the expulsion of the two members from the Marine Corps League. These decisions are currently under appeal to the National Judge Advocate.

E. Grievances: No grievances to report.

F. Documents Reviewed:

1. 10/21/2025: Received and reviewed the Department of Pennsylvania Compliance Updates.

G. Questions: I need to know if there is any by-law or admin procedure regarding Detachments' fiscal year dates. I have heard a few saying they have Jan 1 to Dec. 31, and others have, I think it was a July or June date. I know my Detachment has a Jan 1 to Dec. 31 fiscal year, and this is part of our bylaws. Can you confirm if National has anything regarding the dates each Detachment must have? I was not able to find anything, so I wanted to ask you. I was always under the impression that Detachments could use whatever dates they wanted. I could be wrong and misinformed. Bill Foster Chief of Staff, Department of PA MCL.

Answer: 12/03/2025: From National Executive Director/COO Bob Borka.

Detachments may be operating on a Fiscal Year different from the Marine Corps League's standard **July 1 – June 30** cycle. **This is not a corrective action**, and no Detachment is "in trouble." However, aligning your Fiscal Year with the National organization is strongly recommended to ensure consistency with the parent corporation and to simplify financial reporting and audit requirements. **Currently, over 60% of Detachments are already aligned to the "6" Fiscal Year, and several more are actively working toward transitioning to ensure full organizational consistency.** Updating your Fiscal Year is a straightforward process and can be coordinated directly through the Marine Corps League COO

Semper Fidelis,
Joel Sofranko