

August 12, 2010

From: Meg Thoburn
National Adjutant/Paymaster

To: National Commandant, Board of Trustees, Members of Marine Corps League

Subject: National Convention Report

Dear Marines,

This is the third year since the IRS began requiring Non-Profits whose gross receipts are less than \$25,000 to file a form 990N. This year the IRS was to begin enforcing the requirement by revoking the tax exempt status for those organizations who haven't filed for three consecutive years.

The IRS requires that a return is filed by the fifteenth day of the fifth month after the close of the fiscal year. Many, but not all, Detachments use June 30 as the end of their fiscal year. If this is your date then your return is due before November 15th each and every year.

If your Detachment's fiscal year ended earlier than June 30th and your detachment has failed to file for three years the IRS has offered a one time Filing Relief for Small Organizations. You must file your 990n (e-Postcard) by October 15th, 2010 in order to qualify.

The IRS has provided a list of organizations by state that haven't filed for three consecutive years. You can check this list at the IRS website or use this address:

<http://www.irs.gov/charities/article/0,,id=225889,00.html>

Sometimes the IRS lists detachments differently, so you have to check for your detachment name different ways. It could be listed under your detachment name, such as National Capitol

Detachment or it could be listed under Marine Corps League, National Capitol Detachment. The easiest way to check may be to open the document as an Excel file and search by Marine Corps League, your detachment name or your Employer Identification Number.

If you don't find your detachment listed but know you haven't filed a 990n for three consecutive years you must contact National Headquarters so we can check to see if the information you have matches the information at the IRS.

If your organization loses its exemption status, you will have to reapply with the IRS to regain your tax-exempt status. Any income received between the revocation date and renewed exemption may be taxable.

Whenever you successfully file your 990 the bylaws require you submit a copy to National Headquarters:

SECTION 800 REPORTS – 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 the National Headquarters a true and complete copy of its IRS Form 990, 990EZ or 990-N (whichever is required to be filed with the IRS) no later than the due date of filing by IRS rules and regulations, normally by November 15 following the end of the fiscal year of June 30, unless an extension has been requested.

I know these requirements are often confusing. If you have any questions or need any help please feel free to contact either myself or Jeanette Pisani-Eshoo and we will try our best to help.

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Sincerely,

Meg Thoburn
National Adjutant/Paymaster

Information needed:

- Detachment Name
- Name of person responsible for reporting the 990-N
- The mailing address for the detachment or whomever is the contact person
- The F.E.I. N. number.

National will register it which should be complete in about 3 weeks. At that time try to file it again. if it still doesn't work, contact Meg.