



William Miller – Judge Advocate  
Marine Corps League – Department of Georgia



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## Memorandum

Date: 20 March 2019  
To: Bob Borke – National Chief Operating Officer  
From: William Miller – Department of Georgia Judge Advocate  
Subject: Proposed Bylaws Change, National, MCL

In accordance with Article XI, Section 1100, National Bylaws, the following proposed change and rationale therefore is submitted for consideration at the 2019 National Convention:

**ARTICLE VIII – Departments, Section 850 – Employment Identification Number [EIN]  
and Incorporation, Paragraph a. - EIN**

*Currently reads:*

- a. **EIN.** Each Department in addition to its incorporation, shall obtain and maintain its own EIN under the MCL's Group Exemption Code "0955" under IRS Code 501c(4), within six months from the charter date.

*Change to read:*

- a. **EIN.** Each Department in addition to its incorporation, shall obtain and maintain its own EIN under the MCL's Group Exemption Code "0955" under IRS Code 501c(4), within sixty days from the charter date.

*Rationale:*

The amendment request is to change the amount of time a new Department has to obtain an Employment Identification Number from the IRS from six months to sixty days. According to the Internal Revenue Service instructions/information related to filing the IRS Form 8976 located at <https://www.irs.gov/charities-non-profits/electronically-submit-your-form-8976-notice-of-intent-to-operate-under-section-501c4>, a non-profit intending to operate as a 501(c)(4) exempt organization must complete IRS Form 8976 within sixty (60) days of its formation. Failure to do so will result in a penalty of \$20.00 per day for each day the failure continues, up to a maximum of \$5,000.00, will be assessed.