

## SUPPLEMENTAL CHARTER

Since the original charter was issued, all Posts (even Paper Posts) need to incorporate under the laws of its state for the sole purpose of protecting the individual members from liability in the event of litigation against the Post.

When a Post becomes incorporated, it is necessary to apply for the Supplemental Charter. The Post have two items in place before applying for the Supplemental Charter-

1. An EIN number
2. Articles of Incorporation

Both must be obtained before applying for the Supplemental Charter. National will not accept any applications without having all of the proper documents. If the Post is unsure if they have these items in place, the Post must contact the following:

For EIN number, contact IRS @ 1-800-829-4933 or  
<https://apps.irs.gov/app/eos/>

For Articles of Incorporation, contact Department of State  
@ 717-787-1057  
<https://www.corporations.pa.gov/search/corpsearch>

Once this is complete please mail the Supplemental Charter application, IRS Inclusion letter and a copy of the Articles of Incorporation to-

The American Legion  
P.O. Box 2324  
Harrisburg, PA 17105



# THE AMERICAN LEGION UNDERSTANDING THE SUPPLEMENTAL CHARTER APPLICATION

Posts should incorporate to limit the liability of its members. The Post name, as entered on the charter application, received by The American Legion and the name on the Corporate Charter issued by the state, should be the same (usually by the Secretary of State's Office, although some states like Maryland are different). If they are not the same, some lawyers may claim both a corporation and an unincorporated association is in existence.

The application must contain the legal name of the Post as the present charter name and the "Articles of Incorporation" must contain the same name as the legal name of the Post except for adding the "Inc.", or similar words to the name. **NOTE:** POST CANNOT CHANGE THEIR LEGAL POST NAME WITH A SUPPLEMENTAL CHARTER.

### For example:

- When you file for a permanent charter, that name is entered as the legal name of the Post.
- When filing for an EIN # with the IRS, make sure the legal post name is listed.
- When you file for incorporation with your states **Secretary of States'** office, list the legal post name on all incorporation forms and protect the individual post members from being included on any lawsuits in the future.

### For example:

- Temporary Charter came in as: **Lester Paul Post 42**
- Permanent Charter came in as: **Casey Jones Post 42**
- The Legal name of the Post is now: **Casey Jones Post 42**

When the Post incorporates, it needs to file as **Casey Jones Post No. 42, Inc.** unless a name change has been filed; in which case the correct name should be used. A supplemental charter will be issued as **Casey Jones Post No. 42, Inc.**, which is now the legal post name and National Headquarters receives all required paperwork from the posts American Legion Department Headquarters office.

An officer of the Post fills out the form SS-4 form, legal name of the post should be listed as **Casey Jones Post No. 42, Inc.** So now we have all the records agreeing with each other and **there is only one entity.** The Post will want to become incorporated to protect all the individual members from any possible lawsuits. On the "Articles of Incorporation" paperwork legal post name should read: **Casey Jones Post No. 42, Inc.** and now all forms will agree as to the legal name of the post.

Apply for the SS-4 (online) at [www.app.irs-ein-tax-id.com/nonprofit](http://www.app.irs-ein-tax-id.com/nonprofit) **OR** access the **SS-4 Form** (instructions) at [www.irs.gov/pub/irs-pdf/iss4.pdf](http://www.irs.gov/pub/irs-pdf/iss4.pdf) and (form) at [www.irs.gov/pub/irs-pdf/fss4.pdf](http://www.irs.gov/pub/irs-pdf/fss4.pdf)

The Adjutant of the Post after obtaining an EIN#, completing SS-4 form and receiving the articles of incorporation, you can now complete and submit a Supplemental Charter application. On the application, on line #1 list the present charter name as Casey Jones Post No. 42 and on line #2 list the incorporated name as Casey Jones Post No. 42, Inc.

Obtain the supplemental charter application through your state American Legion Department Headquarters office, their contact information can be found by visiting our website at <https://www.legion.org/departments> or contact the National Charter's Clerk, Internal Affairs & Membership Division via email at [ia@legion.org](mailto:ia@legion.org).



# THE AMERICAN LEGION APPLICATION FOR A SUPPLEMENTAL CHARTER

*(Must be sent through Department Headquarters)*

*Please read National Headquarters guidelines before filling in the blanks*

To The American Legion, Department of [redacted]

We, the members of [redacted] Post No. [redacted] having functioned under a regular charter of The American Legion, hereby request the issuance of a supplemental charter in our corporate capacity.

Since the issuance of said original charter, this Post has incorporated under the state laws of [redacted] for the sole purpose of protecting individual members thereof from liability in the event of litigation against said Post.

This Post has since its incorporation continued its allegiance to the National Constitution and By-Laws of The American Legion and the [redacted] Department thereof, and the National organization of The American Legion and the [redacted] Department have continued to recognize said Post as a subordinate unit of The American Legion and of said Department regardless of its incorporation.

The said Post in its corporate capacity makes application for a supplemental charter and by said application it acknowledges and will continue to be bound by all the provisions of the Constitution and By-Laws of The American Legion and the Department of [redacted] and any and all amendments thereof, and supplements thereto, or repealers thereof, now existing or which in the future may be adopted, as well as all the rules, regulations and orders heretofore, or hereafter, promulgated in pursuance thereof.

1. Present Charter Name [redacted]  
Old EIN # [redacted] - [redacted] Post No. [redacted]
2. Incorporated Name [redacted]  
New EIN # [redacted] - [redacted] Post No. [redacted]
3. City or Town in which Post is located [redacted]
4. Date of Incorporation of Post [redacted]
5. Attach a copy of the Certification of Incorporation. (select date from drop-down menu)

Please include the new name, [redacted]

Incorporated Name

in its application to the Department of Internal Revenue for a group exemption so that this Post may be exempt from the payment of Federal Income Tax under the provisions of Section 501 (c)(19) of the Internal Revenue Code of 1954, as amended.

### ATTEST:

[redacted]

Post Adjutant Signature

[redacted]

Post Commander Signature

To be completed by the Department. Approved with recommendation that charter be issued.

[redacted]  
Date (select date from drop-down menu)

[redacted]  
Department Commander or Adjutant Signature

Department of [redacted]

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### FOR NATIONAL HEADQUARTERS USE ONLY:

[redacted]  
Date

[redacted]  
National Adjutant Signature



## IRS INCLUSION LETTER

\_\_\_\_\_  
Date

The American Legion  
PO Box 1055  
Indianapolis, IN 46204-1055  
**ATTN: National Judge Advocate**

Dear Sir:

The undersigned, a duly authorized officer of \_\_\_\_\_  
(Legal Name of Post)

Post No. \_\_\_\_\_ Department of \_\_\_\_\_, does hereby

authorize the National Organization of The American Legion to include it in its application to the Internal Revenue Service for a group exemption letter so that this Post may be exempt from the payment of Federal Income Tax under the provisions of Section 501 (c) (19) of the Internal Revenue Code of 1954, as amended.

\_\_\_\_\_  
POST EMPLOYER IDENTIFICATION NUMBER

Sincerely,

\_\_\_\_\_  
Post Commander

\_\_\_\_\_  
Post Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
City, State, Zip



# THE AMERICAN LEGION APPLICATION FOR A SUPPLEMENTAL CHARTER

(Must be sent through Department Headquarters)

Please read National Headquarters guidelines before filling in the blanks

EXAMPLE

EXAMPLE

To The American Legion, Department of Pennsylvania

We, the members of A. Legion Memorial Post No. 999 having functioned under a regular charter of The American Legion, hereby request the issuance of a supplemental charter in our corporate capacity.

Since the issuance of said original charter, this Post has incorporated under the state laws of Pennsylvania for the sole purpose of protecting individual members thereof from liability in the event of litigation against said Post.

This Post has since its incorporation continued its allegiance to the National Constitution and By-Laws of The American Legion and the Pennsylvania Department thereof, and the National organization of The American Legion and the Pennsylvania Department have continued to recognize said Post as a subordinate unit of The American Legion and of said Department regardless of its incorporation.

The said Post in its corporate capacity makes application for a supplemental charter and by said application it acknowledges and will continue to be bound by all the provisions of the Constitution and By-Laws of The American Legion and the Department of Pennsylvania and any and all amendments thereof, and supplements thereto, or repealers thereof, now existing or which in the future may be adopted, as well as all the rules, regulations and orders heretofore, or hereafter, promulgated in pursuance thereof.

- Present Charter Name A. Legion Memorial American Legion Post 999  
Old EIN # 23 - 12345678 Post No. 999
- Incorporated Name A. Legion Memorial Legion Post 999 Inc.  
New EIN # 23 - 12345678 Post No.
- City or Town in which Post is located Anywhere, PA
- Date of Incorporation of Post January 30, 1940
- Attach a copy of the Certification of Incorporation. (select date from drop-down menu)

Please include the new name, A. Legion Memorial American Legion Post 999 Inc.

Incorporated Name

in its application to the Department of Internal Revenue for a group exemption so that this Post may be exempt from the payment of Federal Income Tax under the provisions of Section 501 (c)(19) of the Internal Revenue Code of 1954, as amended.

### ATTEST:

[Redacted Signature]

Post Adjutant Signature

[Redacted Signature]

Post Commander Signature

To be completed by the Department. Approved with recommendation that charter be issued.

[Redacted Date]

Date (select date from drop-down menu)

[Redacted Signature]

Department Commander or Adjutant Signature

Department of

[Redacted Department Name]

### FOR NATIONAL HEADQUARTERS USE ONLY:

[Redacted Date] **EXAMPLE ONLY!** [Redacted Signature]  
Date National Adjutant Signature

Example Only!

\* Articles of Incorporation from  
State of PA \*

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF STATE  
CORPORATION BUREAU  
206 NORTH OFFICE BUILDING  
P.O. BOX 8722  
HARRISBURG, PA 17105-8722  
WWW.CORPORATIONS.STATE.PA.US/CORP

717-787-1057

William Marshall Crawford American Legion Post 131 ← Legal Name of Post, INC.

THE CORPORATION BUREAU IS HAPPY TO SEND YOU YOUR FILED DOCUMENT. THE CORPORATION BUREAU IS HERE TO SERVE YOU AND WANTS TO THANK YOU FOR DOING BUSINESS IN PENNSYLVANIA.

IF YOU HAVE ANY QUESTIONS PERTAINING TO THE CORPORATION BUREAU, PLEASE VISIT OUR WEB SITE LOCATED AT WWW.CORPORATIONS.STATE.PA.US/CORP OR PLEASE CALL OUR MAIN INFORMATION TELEPHONE NUMBER (717)787-1057. FOR ADDITIONAL INFORMATION REGARDING BUSINESS AND / OR UCC FILINGS, PLEASE VISIT OUR ONLINE "SEARCHABLE DATABASE" LOCATED ON OUR WEB SITE.

ENTITY NUMBER: 3693384

1 copy-completed

Lingle, Frederick D, Esq  
310 E Water St  
Lock Haven, PA 17745