

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. When a Post incorporates and changes its name, the change is usually enough for it to be considered by the government as a new entity, thereby requiring another EIN. The old one is usually invalid; play it safe by getting a new one through the IRS by submitting an SS-4 Form.

When requesting a supplemental charter, please fill out the application in TRIPLICATE (3 copies). Also needed, one (1) copy of the Post's ARTICLES OF INCORPORATION, issued by the state, and one (1) copy IRS INCLUSION LETTER. Included in this packet you will find examples of each.

Applications are to be submitted to Department Headquarters.

The Post must first have two (2) 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 Headquarters will not accept applications without 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://www.irs.gov/businesses/small-businesses-self-employed/employer-id-numbers-eins>

For Articles of Incorporation, contact Department of State

<https://www.corporations.pa.gov/search/corpsearch>

206 North Office Building,
401 North Street Harrisburg, PA 17120
Phone: (717) 787-1057
Fax: (717) 705-0927
RA-CORPS@pa.gov

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. This means many of the benefits of incorporation can be lost.

The American Legion National Office issues a Supplemental Charter to conform to the corporation name. *It must be exactly the same as the corporate name.*

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: YOU CANNOT CHANGE THE LEGAL NAME OF THE POST WITH THE SUPPLEMENTAL CHARTER.**

For example:

- When you file for a permanent charter, that name is entered as the legal name of the post.
- When you file for an EIN from IRS, you put the **Legal post name on the papers** to obtain an EIN.
- When you file for incorporation with your state, you enter the **Legal post name on the papers** to incorporate the post and protect the individual members from being included on any lawsuits.

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 – Casey Jones Post 42.

When the Post incorporates, it needs to file as Casey Jones Post No. 42, Inc. unless a change of name has been filed; in which case the correct name should be used. The American Legion will issue, when the proper papers are filed, a Supplemental Charter to Casey Jones Post No. 42, Inc., which is now the legal name. An officer of the post fills out the form SS-4.

On line (1) one with the *Legal name of the Post – Casey Jones Post No. 42, Inc.* So now we have all the records agreeing and **there is only one entity**. The post will want to become incorporated to protect all the individual members from any possible lawsuits. The officers should contact an attorney to fill out Articles of Incorporation to be filed with the state of residence. The Articles of Incorporation state: *Articles of Incorporation for Casey Jones Post No. 42, Inc.* Now they all agree as to the **legal name of the post**. The Adjutant of the post now fills out the application for Supplemental Charter.

- Line 1. Present Charter: Casey Jones Post No. 42
- Line 2. Incorporated Name: Casey Jones Post No. 42, Inc.

Everything agrees and we still have the same entity we started with. The post is now protecting all the individual members.



INSTRUCTIONS FOR FILLING OUT APPLICATION
(For An Incorporated Post of The American Legion)

TYPE THE FORM IN **TRIPPLICATE**. Keep one copy for post records and send two copies to the department headquarters. Copies should be typed to assure they are legible. This application must be endorsed by the Department Headquarters before it can be acted upon by National Headquarters.

Instructions for filling out the numbered paragraphs on the application

1. Enter the charter name of the post as carried on present post charter. Original post number will be retained.
2. Enter the corporate name of the post as carried on the Certificate of Incorporation, issued by the state.
3. If possible, give the permanent mail address of the post home.
4. Enter the date the post was incorporated.

* Attach a copy of the Certificate of Incorporation, as issued by the State. *



For God and Country

★ NATIONAL HEADQUARTERS ★ PO BOX 1055 ★ INDIANAPOLIS, INDIANA 46206-1055 ★
(317) 630-1200 ★ FAX (317) 630-1223 ★ WEBSITE www.legion.org ★

Guidelines for Issuance of a Supplemental Charter

Post must have the following prior to applying for Supplemental Charter:

Permanent Charter:

Department Headquarters contact information visit <https://www.legion.org/departments> to obtain application or request via email to National Charter's Clerk at ia@legion.org.

Employer Identification Number (EIN#):

Apply **online** visit <https://app.irs-ein-tax-id.com/nonprofit> or via **SS-4 Form** visit (instructions) <https://www.irs.gov/pub/irs-pdf/iss4.pdf> and (form) <https://www.irs.gov/pub/irs-pdf/fss4.pdf>.

Articles of Incorporation:

Visit <https://www.statelocalgov.net/50states-secretary-state> for "Secretary of State" office.

Contact Department Headquarters once *all* above items are achieved for Supplemental Charter application. (*once signed by Post Commander and Post Adjutant forward application and Articles of Incorporation through Department Headquarters*).

NOTICE: If post name changes while Supplemental Charter is in place, charter shall be *null and void*. Post must re-apply and amend Articles of Incorporation with "Secretary of State" office with new post name. *Post must re-apply for Supplemental Charter with amended Articles of Incorporation through Department Headquarters.*

Posts should incorporate to limit the liability of its members!



Application for Supplemental Charter

Must be sent through the department headquarters
Please read National Headquarters guidelines before filling in the blanks

To The American Legion, Department of _____

_____ (DATE)

We, the members of _____ Post No. _____ 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 _____ 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 _____ Department thereof, and the National organization of The American Legion and the _____ 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 _____ 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 _____
 Old EIN _____ - _____ Post No. _____
2. Incorporated Name _____
 New EIN- _____ Post No. _____
3. City or Town in which Post is located _____
4. Date of Incorporation of Post _____
5. Attach a copy of the Certification of Incorporation.

Please include the new name, _____, *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:

Post Adjutant

Post Commander

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

Date

Department Commander or Adjutant

Department of _____

To be completed by National. Approved with recommendation that charter be issued.

Date

National Adjutant



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

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