



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 3552439366
Sep. 25, 2024 LTR 4167C 0
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MARINE CORPS LEAGUE
NATIONAL HEADQUARTERS
NATIONAL HEADQUARTERS
% ROBERT BORKA
3619 JEFFERSON DAVIS HIGHWAY STE 11
STAFFORD VA 22554-7771

Employer identification number: 23-1598250
Group exemption number: 0955

Dear MARINE CORPS LEAGUE NATIONAL H:

This is in response to your request dated Sep. 18, 2024, for information about your tax-exempt status.

We issued a determination letter to you on July, 1946, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(04).

We also recognize the subordinates on the list you submitted as Exempt from federal income tax under IRC Section 501(c)(04).

We based your determination letter on your representation that at least 75% of your members are past or present members of the Armed Forces of the United States as defined under Section 501 (c)(19). We also based it on your representation that substantially all of the other members, if any, are individuals who are cadets, or are spouses, widows, or widowers, ancestors, or lineal descendants of past or present members of the Armed Forces of the United States or of cadets.

If at least 90% of your members are war veterans and you're organized and operated primarily for purposes consistent with status as a war veterans' organization, donors can deduct contributions they make to you or for your use. If, in the future, you don't meet this 90% membership test or you're not operated primarily for such purposes, your contributors can't deduct their contributions to you. If you no longer meet these requirements for deductibility of contributions, please notify us.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

For information about filing requirements visit www.irs.gov/charities. Specifically, IRC Section 6033(j) provides that if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns

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or notices individually or as part of a group return.

If you have questions, you can call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Sincerely yours,

Sheralyn C. Hanks

Sheralyn C. Hanks
Ops. Manager, AM Ops. 3005