



THE AMERICAN LEGION UNDERSTANDING THE POST 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:** Posts cannot change their legal 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 to match that of the charter on all incorporation forms, IRS etc and protect the individual post members from being included in any lawsuits in the future.

For example:

- Temporary charter application listed the post name as: Lester Paul Post 1234
- Permanent charter application listed the post name as: Casey Jones Post 1234
- Post legal name should read: Casey Jones Post 1234

When the Post incorporates, the legal name would be listed as **Casey Jones Post 1234, Inc.** unless a name change has been filed; in which case the correct name should be used.

A Supplemental Charter would be issued as **Casey Jones American Legion Post 1234, Inc.** and/or **Casey Jones American Legion Post No. 1234, 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 American Legion Post 1234, Inc.** and/or **Casey Jones Post No. 1234, Inc.** So now we have all the records agreeing with each other and there is only one entity. The Post should become incorporated to protect all the individual members from any possible lawsuits.

Apply for the SS-4 online at www.irs-ein-tax-id.com or access the (SS-4 Instructions) at www.irs.gov/pub/irs-pdf/iss4.pdf and (SS-4 Application Form) at www.irs.gov/pub/irs-pdf/fss4.pdf

Visit www.legion.org/about/organization/departments to locate your state American Legion Department Headquarters office contact information if you have any questions on this process.

To obtain the Supplemental charter guidelines, and application, visit the national website at www.legion.org/information-center/in-the-media/publications/organization-membership-awards to find all current American Legion Post and SAL Squadron charter related applications and forms. If you have any questions, contact National Headquarters, Internal Affairs & Membership Division at email IA@legion.org.