

*2019 - 2020  
Constitution & Bylaws  
Committee*



*Southern Division  
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## *Greetings Southern Division Constitution and Bylaws Chairmen!*

Recently we have been fielding a few questions regarding eligibility and the precise language used in the eligibility description along with the exact meaning of the IRS ruling to which The American Legion is following. (Refer to ALA National Constitution, Bylaws and Standing Rules, 2019 Update, Article III- Eligibility, page 6)

### **Article III – Eligibility (footnote)**

<sup>1</sup>Membership in the American Legion Auxiliary shall be limited to the:

- 1) Grandmothers, mothers, sisters, spouses, and direct and adopted female descendants of members of The American Legion; and
- 2) grandmothers, mothers, sisters, spouses, and direct and adopted female descendants of all men and women who served in either of the following periods: April 6, 1917, to November 11, 1918 and any time after December 7, 1941 who being a citizen of the United States at the time of their entry therein served on active duty in the Armed Forces of any of the governments associated with the United States during either eligibility periods and died in the line of duty or after honorable discharge;
- 3) grandmothers, mothers, sisters, spouses, and direct and adopted female descendants of all men and women who were in the Armed Forces of the United States during either of the following periods: April 6, 1917, to November 11, 1918; and any time after December 7, 1941 who served on active duty in the Armed Forces of the United States during either eligibility periods and died in the line of duty or after honorable discharge; and
- 4) to those women who of their own right are eligible for membership in The American Legion.

### **IRS Tax Guide for Veterans' Organizations (Publication 3386 (Rev. 4-2018) – Page 7 “What are the exemption requirements for auxiliaries?”**

#### **An auxiliary unit or society must:**

(c) Have members that are either members of the 501 (c)(19) organizations, spouses of those members, or related to those members within two degrees of consanguinity. This includes parents, grandparents, brothers, sisters and grandchildren, but does not include nieces or nephews of the member

#### *What this really means:*

When reading the eligibility requirements, keep in mind that the reference noted as “direct and adopted female descendants” is related to the actual blood relation to the veteran himself or herself. This language is identifying the allowed relationship to the veteran and means the relationship to the veteran must be either direct (by blood) or adopted (legally adopted).

- This is clarifying that “step children” are NOT eligible.
- This language does NOT override the requirement that the eligible individual is limited to two degrees of consanguinity.

## Definitions

**Consanguinity:** Relationship by descent from a common ancestor; kinship

**Two Degrees of Consanguinity:** Ancestor to veteran no more than level identified as “grand”

*Example: First degree of consanguinity to a veteran = daughter. Second degree of consanguinity to a veteran = granddaughter*

The American Legion has stated that the requirement as outlined by the IRS will apply to the eligibility defined by The American Legion for its auxiliaries

## Exception:

- Current members who are more than two degrees of consanguinity to the veteran will be allowed to retain their membership as long as the membership for this member remains current.

## Questions and Answers

### Are Step Children eligible?

No.

### Are adopted children eligible?

Yes. As long as the adoption is legal.

### Is a great-granddaughter eligible for the American Legion Auxiliary?

No.

### Is a veteran's great grandmother eligible for the American Legion Auxiliary?

No.

### My great grandfather is no longer living but served in WWII. Am I eligible to join the American Legion Auxiliary?

No. Whether the veteran is alive or no longer living has no impact on the two degrees of consanguinity.

### My father and uncle served in Vietnam. Am I eligible to join the American Legion Auxiliary?

Yes. You are eligible under the service of your father, not under the service of your uncle. Nieces and nephews are not eligible to join The American Legion's auxiliary entities.

Do you have a question? Be sure to send your questions over and we will be sure to investigate and respond.

Wishing you all a wonderful Holiday season with family and friends!

Sincerely,



Trish Ward  
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National Chairman  
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