

Waves Fish & Game



# Gun Owners' Action League

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Gentlemen:

The activities of the anti-gunners are familiar to us all, whether they be outright attempts to ban the private ownership of firearms or back-door attempts to whittle away our rights bit by bit. If we are not fighting legislation on Beacon Hill, then we are directing our attention to individual town problems where efforts have been underway to close down sportsmen's clubs because of "noise pollution" or similar reasons.

There is yet another way that we can lose our clubs, and it is here that we wish to direct your attention. Under Massachusetts law, a non-profit organization incorporated under Chapter 180 is required to file an Annual Report listing its officers, directors, and date of annual meeting. This must be filed with the Secretary of the Commonwealth of Massachusetts by November 1 of each year. Under the provisions of Chapter 180, Section 26A, failure to file these reports for two successive years is cause to revoke a club's charter, which thereby results in dissolution.

Going on the assumption that perhaps many clubs throughout the state have been delinquent in filing these forms, GOAL's staff has researched the file of non-profit organizations at the Division of Corporations, One Ashburton Place in Boston. With regard to your club, we found the following information applicable as of November 30, 1977:

YOUR ORGANIZATION WAS DISSOLVED AS OF \_\_\_\_\_.

It should be noted that there are two means of dissolving a corporation -- a corporation may request voluntary dissolution through the court should it wish to no longer exist as a corporation; or it may be dissolved under Chapter 26A for failure to maintain the necessary Annual Report forms. Please bear in mind that the Secretary of State is not required to send out notices concerning delinquent forms. On occasion, a notice has gone out to the last address of record. If an officer or club address has changed, that may very well be the reason your club did not receive a notice. It is therefore extremely important that you notify the Secretary of State of any change in address.

Concerning your status as no longer incorporated, please be advised that you cannot represent yourselves as a corporation (such as in a letterhead, etc.), for to do so is in violation of Massachusetts law. We strongly suggest that you take the necessary steps to reincorporate, if for no other reason than the liability factor in case of injury, etc.

To revive your dissolved non-profit corporation, you must file an Annual Report for each of the following years:

- 1965  1966  1967  1968  1969  1970  1971  1972  
 1973  1974  1975  1976  1977.

In addition, if you were dissolved under Chapter 26A, the Revival Application fee is \$10 and should be a separate check. If dissolved by the Supreme Judicial Court, the Revival Application fee is \$35. The filing fee for Annual Reports is \$10 per year for every year that is due and may be a combined check. The forms should be sent to the Secretary of the Commonwealth, Corporation Division, Room 1717, One Ashburton Place, Boston, MA, 02108.

- YOUR ORGANIZATION HAS FAILED TO FILE ANNUAL REPORTS FOR THE FOLLOWING YEARS:  1965  1966  1967  1968  1969  1970  1971  
 1972  1973  1974  1975  1976  1977.

An Annual Report, Form CD 369, must be filed for each one of these years, and the cost to file each is \$10. The completed forms and your check should be sent to the Secretary of the Commonwealth, Corporation Division, Room 1717, One Ashburton Place, Boston, MA, 02108.

- YOUR ORGANIZATION WAS INCORPORATED ON \_\_\_\_\_; HOWEVER, NO ANNUAL REPORTS HAVE EVER BEEN FILED.

An Annual Report, Form CD 369, must be filed for each year from the date of incorporation, and the cost to file each is \$10. The completed forms and your check should be mailed to the Secretary of the Commonwealth, Corporation Division, Room 1717, One Ashburton Place, Boston, MA, 02108.

- YOUR ORGANIZATION IS UP TO DATE CONCERNING ITS ANNUAL REPORTS.  
 ACCORDING TO THE SECRETARY'S RECORDS, YOU ARE NOT LISTED AS A NON-PROFIT CORPORATION.

One of the most important reasons for a club to incorporate is the liability factor such as in the case of an injury to a member or non-member. A corporation may be liable for the total of its assets in the case of a lawsuit; however, in a club not incorporated, each individual member is potentially liable. Incorporation provides somewhat of a protection policy against that type of incident and is something you should seriously consider. For your information, we have enclosed a brochure which briefly describes the procedures for organizing a non-profit corporation, as well as the necessary forms.

FOR YOUR INFORMATION, FOLLOWING IS A LIST OF FORMS WHICH MUST BE FILED BY NON-PROFIT (CHAPTER 180) CORPORATIONS IF AND WHEN APPLICABLE:

Reservation of Name (for a 30-day period)	\$ 7.00
Articles of Organization	30.00
Annual Reports (to be filed by November 1 of each year)	10.00
Restated Articles of Organization	30.00
Certificate of Change of Principle Office	10.00
Certificate of Change of Date of Annual Meeting	
Certificate of Change of Fiscal Year	10.00
Mergers	30.00
Consolidations	30.00
Amendments	10.00
Revival (Dissolved by Court)	35.00
Revival (Dissolved by Section 26A)	10.00

As a service to sportsmen's clubs, GOAL has a supply of the Articles of Organization, Annual Report, and Revival (dissolved by Section 26A) forms on hand. If your club has any questions on how to complete these forms, GOAL's staff will be glad to provide whatever assistance we can.

By this mailing, GOAL has attempted to demonstrate the need for maintaining the required forms and the advisability of incorporation. GOAL is constantly on guard against attempts to further encroach on our right to keep and bear arms, and the staff has begun a series of trouble-shooting projects as a safeguard from back-door, anti-gun attempts. Our overall programs serve to promote gun owners in a positive fashion, as well as increase gun owner involvement in the political action so necessary in the protection of our Second Amendment rights.

If there is a service you would like to see us perform, or if you have any questions concerning the information provided in this letter, please contact the GOAL office at 481-5112. In order for us to reach you with information in the future, we must also have your current mailing address. Please be sure to send any corrections in your address to the office as soon as possible.

We look forward to hearing from you and hope you found this service of value to your organization.

Very truly yours,



Michael D. Yacino  
Executive Director

MDY/nwb