



DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
3044 CATLIN AVENUE
QUANTICO, VIRGINIA 22134-5103

IN REPLY REFER TO:
4240
MRB
1 Jul 2014

TO WHOM IT MAY CONCERN

SUBJECT: MR AND MCCS LEGAL AND TAX EXEMPT STATUS

NAF Business and Support Services Division (MR), Headquarters, United States Marine Corps and Marine Corps Community Services (MCCS) activities are an integral part of the Department of Defense, and are a Nonappropriated Fund Instrumentality (NAFI) of the United States Government. MR and MCCS contracts are United States contracts; however, they do not obligate appropriated funds of the United States except for a judgment or compromise settlement in suits brought under provisions of the Contract Disputes Act (41 USC 601-613), in which event MR or MCCS will reimburse the United States Government (31 USC 1304 [c]). MR and MCCS procurement is government by Department of Defense Instruction 4105.67 available at <http://www.dtic.mil/whs/directives/> and Marine Corps Order P7010.20 available at <http://www.marines.mil/news/publications.aspx>. (NOTE: The Federal Acquisition Regulation (FAR) published pursuant to the Office of Federal Procurement Policy Act of 1975, as amended, applies to procurements with appropriated funds. It does not apply to MR and MCCS procurement except for those provisions of the FAR that have been administratively adopted by MR or MCCS.

MR and MCCS are eligible to participate in all General Services Administration (GSA) contracts and other contacts available for use by U.S. Government agencies and instrumentalities.

The MR and MCCS are a wholly-owned instrumentality of the United States Government and are part of the Department of the Navy. Taxing authorities of a state, territory, District of Columbia, or its subdivisions may not impose any tax directly upon the MR unless authorized to do so by an Act of Congress. MR's Federal identification number is 54-1465325.

Direct questions to MR Counsel at (703) 432-0572.

Sincerely,

A handwritten signature in black ink, appearing to read "John B. Bennett".

JOHN B. BENNETT
Counsel

NAF Business and Support
Services Division