

**HEADQUARTERS
DEPARTMENT OF MISSOURI
VETERANS OF FOREIGN WARS OF THE U.S., INC
GENERAL ORDERS NO. 4**

Series 2020-2021

October 2020

(To be read or distributed at a regular Post meeting and filed)

1. The Winter Council of Administration and Voice of Democracy Banquet will be held on January 29 & 30, 2021, at Marriott St. Louis Airport. More information will be published in next month's General Orders, and on the Missouri Web Page (movfw.org) as they become available. All members of the Council, as well as Committees and Chairpersons, should make every effort to attend and be prepared to report in accordance with the agenda, which will be provided prior to the meeting.
2. The 2020 Big 10 Conference will be hosted by the Department of Ohio, October 16-18 in Columbus OH.
3. The annual trip to the National Home for Children has been cancelled. In the words of VFW National Home Executive Director, Fred Puffenberger "It is with great sadness that we share this news... due to the uncertainties of the pandemic and further governmental orders, the National Home believes it is in the best interest of our visitors, residents and staff to cancel the Fall Festival scheduled for October 24th, 2020. However, we are currently working on a video presentation that will take the viewer through the past 15 or more years of Fall Festivals!"
4. All Posts, Districts are reminded that **Annual Incorporation Reports to the Secretary of State were due in August. If you have not filed your report, please do so immediately. If no report is filed, your Incorporation will lapse in November.**
5. Posts that have alcohol consumed on their premises (sold or given away), the following section of the National By-Laws and Manual of Procedure apply! Any Post not in compliance is subject to suspension.
Sec. 709 - Control of Units - "Any Post owning and/or operating, directly or by reason of a holding company or other entity substantially controlled by the Post or its members, a canteen, clubroom or other facility available to members or guests must maintain general liability insurance, including, if necessary or appropriate, liquor liability insurance. **Such insurance must be of a type and amount sufficient to protect the Post and must name, as additional insured's, the Veterans of Foreign Wars of the United States and the Department in which such Post is located. Post shall ensure policies purchased include these additional insured statements.**
6. Post Quartermasters are reminded that the quarterly audit reports for the period ending 9/30/20 are to be submitted to Department Headquarters by October 31, 2020. If your Post has not sent one in for the period ending 6/30/20, please do so immediately. A blank audit report form can be found in the *Post Commanders and Post Quartermaster Handbook*. All quarterly reports **must** be received at Department Headquarters before or by 10-31-20, 01-31-21, and 04-30-21 and may not be late to qualify for All-State.

7. Organizations exempt from income tax under section 501(c) of the Internal Revenue Code are generally required to file Form 990 by the 15th day of the fifth month following the close of their accounting fiscal year. For the current IRS requirements (beginning on or after January 1), if the organization's annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990-EZ. Small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, also known as the e-Postcard. There is no penalty assessment for late filling the e-Postcard, but an organization that fails to file required information returns for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year. Gross receipts are considered to be normally less than \$50,000 if the organization:

1. Has been in existence for 1 year or less and received, or donors have pledged to give, \$75,000 or less during its first taxable year;
 2. Has been in existence between 1 and 3 years and averaged \$60,000 or less in gross receipts during each of its first two tax years; and
 3. Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which the calculations are being made).
- If annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990-EZ. For the current IRS requirements, if an organization has gross receipts less than \$200,000 and total assets less than \$500,000, it may file form 990-EZ. However, if either gross receipts or total assets are above those limits, Form 990 must be filed. For purposes of filing requirements, gross receipts include: total contributions; gifts and grants; program service revenue; membership dues and assessments; gross investment income (including interest, dividends, gross rents, and other investment income); gross income from the sale of assets other than inventory; gross income from special fundraising events; gross sales net of return allowances; and any other revenue. IRS regulations require that all tax-exempt organizations make both their Application for Exemption and 990's for the last three years available for public inspection at their principal office and provide copies in response to written requests, subject to the payment of reasonable fees. There are substantial penalties for violation of these regulations.

8. *The attention of Post Commanders and District Commanders and inspecting officers:* Is directed to section 703 of the National By-Laws - Bonds. Each accountable officer of this organization shall be bonded with an indemnity company as surety in a sum at least equal to the amount of the liquid assets for which he may be accountable. Liquid assets are defined as cash on hand or in the bank and other negotiable instruments readily convertible into cash.

9. Please note, the 2021 edition of the VFW National Bylaws and Manual of Procedure is out. The 2021 revised edition reflects that in response to the deadly virus COVID-19, the 121st National Convention was held pro-forma where no amendments to the National Bylaws or Manual of Procedure were made. They can be ordered from the VFW Store at VFW.ORG.

10.. Sections 219 and 704 of the Manual of Procedure outline the various things for which the Post Relief Fund can be used. A few years ago, the phrase, "To foster true patriotism through historical and educational programs," was added to this section. This allows the Post to use the relief funds for the Voice of Democracy program or other Americanism programs that are educational. This does not allow Post building projects, hall remodeling, color guard uniforms or any other expenditure that does not follow these guidelines.

11. **Attention of Commanders at all Levels:** Is directed to action of the National Council of Administration prohibiting the wearing of VFW sport caps and/or western style caps at VFW meetings in place of the regulation cap of the VFW official uniform as set forth in sections 803 of the National By-Laws and the Manual of Procedure. This prohibition is in accordance with previous directives of Commanders-in-Chief that it is held to be objectionable and contrary to accepted rules of order and proper decorum implicit in the ritual of the Veterans of Foreign Wars to permit the wearing of other than the official VFW cap at VFW meetings.

12. On August 24, 2019, the National Council of Administration passed a motion extending the authorization of the wear of the VFW logo to those who are not members of the VFW for the limited purpose of demonstrating public support of the VFW. This authorization is only applicable to the VFW logo reflected below:



This authorization does not include the Cross of Malta or any other trademark and service mark of the VFW, including its name, emblems, or insignia. The use of other trademarks and service marks, including the Cross of Malta, is still limited to VFW members in good standing unless such written consent has been obtained pursuant to Section 803 of the National Bylaws. Only the VFW Store, its Licensed Vendors and those properly authorized pursuant to the National Bylaws may manufacture or sell merchandise bearing the VFW logo. Additionally, no person shall wear the VFW logo while engaged in any commercial or political activity in such a manner as likely to falsely convey that such activity is approved or endorsed by the Veterans of Foreign Wars of the United States. Non-members desiring to wear the VFW logo should not knowingly harm, misuse or bring into disrepute the name or logos of the VFW. Authorization for non-members to wear the VFW logo is subject to revocation by the Veterans of Foreign Wars of the United States.

13. Anyone requesting a Department Officer to attend a function must submit a **written request** to Department Headquarters at least 30 days prior to the date of the function.

14. The National Bylaws provide for only one type of membership: active membership. There are no provisions in the National Bylaws, nor is there any authority or justification for issuance of Club Membership cards, Associate Member cards, Honorary Membership cards, Courtesy Membership cards or any other special type of cards. Any Post issuing such unauthorized cards, or conducting club operations open to the general public, endangers its standing with the Internal Revenue Service as a non-profit organization. Officers signing outlaw cards admitting non-members to VFW premises are subject to disciplinary action. National and Department officers cannot defend practices that conflict with VFW Bylaws or procedures.

15. All Post are reminded that Effective July 1, 2020 P O Box 26 was closed. All Department Mail should be sent to 3401 Knipp Dr. Jefferson City, MO. 65109. The U. S. Postal Service will soon stop forwarding mail sent to the P O Box so to insure we receive your correspondence you must send you must send to 3401 Knipp Dr. or scan and email to hqnicole@movfw.org,

16. The following District Meetings for the month of October 2020 are announced:

DIST.	DATE	POST	LOCATION/TIME	OFFICER	REMARKS
1	10/10/20	1773	Carrolton, 11 am	Commander	District Meeting
3	10/11/20	6760	St Joseph, 1pm	Commander	District Meeting
9	10/11/20	3772	Mexico 12pm	Sr. Vice Cdr.	District Meeting
12	10/10/20	2184	Mehlville 1 pm	Surgeon	District Meeting
14	10/18/20	3404	Springfield 12:30 pm	Inspector	District Meeting
15	10/18/20	6477	Poplar Bluff - 12pm	Chaplain	District Meeting
17	10/18/20	4342	Kahoka 1 pm	Chief of Staff	District Meeting

Official:
Donald L Hentges
Department Adjutant

By Order Of:
Eric Sullivan
Commander