



**HEADQUARTERS
DEPARTMENT OF MISSOURI
VETERANS OF FOREIGN WARS OF THE U.S. INC
GENERAL ORDERS NO. 5**

Series 2021-2022

November 2021

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

1. The Winter Council of Administration Meeting and Voice of Democracy Banquet will be held on February 4 & 5, 2022, at Crowne Plaza St Louis Airport, St Louis, MO. All members of the Council, as well as Committee and Chairpersons, should make every effort to attend and be prepared to report in accordance with the agenda, which will be provided as we get closer to the meeting date.

Room reservations can be made by calling the hotel at 314-291-6700 or by clicking on the link on attached flyer. A Banquet Ticket Form for the Voice of Democracy Banquet is attached also.

2. 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.**

3. **Voice of Democracy, Patriot's Pen and Teacher of the Year:** Voice of Democracy, Patriot's Pen and Teacher of the Year judging by your Posts should start on November 1st. Post winning entries should be sent to the district for judging by November 15th. District Chairs should send a summary report along with the winning Voice of Democracy and Patriot's Pen entry forms to the Department Chair by no later than December 17th. The Program Chairman is Quincy Myrick (vodchrm@movfw.org). Quincy's mailing address is 4414 Arlow Dr. House Springs MO 63051. Entries for the Teachers Awards are also due to the District by November 15th, Department by December 15th. Randle Tolliver is the Chairman (americanismchrm@movfw.org). **Reminder to submit correct forms with all entries!** Program entry forms can be downloaded (copied) from the VFW website: <http://www.movfw.org>.

4. 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.**

5. All District Commanders should strive to complete their Post visits by December 31. Post visit reports should be sent to Department Headquarters immediately following such visits. It's important that you visit the Post early in the year and give them encouragement and offer to assist them in problems they may be having.

6 All Posts are required to file a Federal Income Tax return. **NO EXCEPTIONS!** Posts may obtain forms 990EZ, 990 and/or 990T from any IRS Office, or online at <http://www.irs.gov>. Posts with a year end of 30 June must file with the IRS prior to 15 November 2021, (most posts have a year end of 30 June). **Failure to file will result in the loss of your tax-exempt status.**

For the current IRS requirements, 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.

7. Quarterly audit reports for the period ending 9-30-21 are due 10-31-21. This deadline must be met for All State Contest purposes and is required by National By-Laws. Audits must be at Dept. Headquarters on or before the last day of the month. Postmarks do not count as each Post has 30 days to conduct and mail, fax, or email the complete Audit Report to Dept. Headquarters, 3401 Knipp Drive, Jefferson City, MO. 65109. The fax # is (573) 636-2664 or email to adj@movfw.org; or hqangela@movfw.org.

8. If your Post has not ordered your quota of Buddy Poppies, please do so ASAP. Please see your Post Commander Handbook for order form and quota you need to order. If you wish to charge them on a Credit Card, please fill out the Credit Card information. Otherwise mail a check along with the form. **(Orders will not be taken over the Phone)**

9. Proceeds from the Raffle of the Savage 110 in 6.5 RPC, w/Vortex Crossfire 3X9 scope and adjustable trigger are to be used for the Hospitality Room at the 2022 National Convention in Kansas City. All funds and requests for additional tickets are to be mailed to Sr Vice Commander Royce Kelb at PO Box 103, Lincoln, MO 65338 so he can account for which tickets have been sold or returned. All proceeds will be turned over to the Department Quartermaster. Drawing will be in June at the State Convention.

10. The 2022 Membership Campaign is off and running. If the Department of Missouri is to enjoy a membership growth this year, a tremendous amount of work must be done. As of 8 am on October 25 the Dept. was at 86.12% All unpaid 2021 members can assist in this endeavor by prompt payment of their 2022 dues. Now is the time to be writing those letters, making phone calls and knocking on doors. With the Life Membership incentive currently being offered by Department, all continuous members should be encouraged to purchase a Life Membership. **Post Quartermaster's, you must email the State Quartermaster when someone converts to Life Member so he knows to mail the check.** Having a good Veterans Service Information Event in November and December is a great opportunity to meet and assist eligible veterans in applying for their VA benefits and welcome new Veterans into the Post. **It's not the price they pay to be a member; it's the price they paid to be eligible for membership.**

11. 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. An e-mail to the Adjutant at adj@movfw.org is acceptable.

12. All inspection reports should be mailed directly to the Department Inspector, Paul Frampton. His address is: 12855 NW Oakside Ct. Platte City, MO. 64079. If a Deputy Inspector wishes to claim mileage for travel in connection with the inspections, he/she must submit a voucher to the Department Inspector for approval.

13. Post Commanders are reminded that Community Activity Reporting is now on-line through the on-line Reporting program. Either Post or its Auxiliary may submit an activity through Online Community Activity Reporting. If the person submitting the report fails to include a name and means of contact, the reviewer reserves the right to reject the report outright. Please help us to help you get these reports correct.

14. All Posts should obtain current 2022 copy of the podium edition of the Congressional Charter, Bylaws, Manual of Procedure and Ritual. The revised edition of the Congressional Charter, Bylaws, Manual of Procedure and Ritual are available through the VFW Store at National Headquarters. The 2022 revised edition reflects the amendments adopted by the 122nd National Convention, which becomes effective on Sept. 2, 2021.

15. Posts are reminded that **ALL** Officer Changes must be reported to National and Department. You can email the Officer Change Form to the State Adjutant at adj@movfw.org

or to the Office Manager at hqangela@movfw.org, or Fax to 1-573-636-2664 or mail to: 3401 Knipp Dr, Jefferson City, MO 65109.

16. All should make plans to observe Veterans Day on November 11th. This is a great opportunity to distribute Buddy Poppies and promote your Post and the VFW in the local community. (With COVID you may be restricted in some Areas but we need to make every effort to do what we can)

17. **All Post are strongly encouraged to log onto the VFW Department of Missouri Webmail.** Please see your Post Commanders Handbook for details on how to do this. If you have any issues, please contact Ken Allison at 636-448-3061.

18. The following District Meetings for the month of November are announced:

DIST.	DATE	POST	LOCATION/TIME	OFFICER	REMARKS
3	11/14/21	5717	Kearney, 1 pm	CDR	District Meeting
5	11/7/21	1000	Independence 1 pm	Chief of Staff	District Meeting
6	11/7/21	5925	Lincoln 12 pm	SR VICE	District Meeting
7	11/20/21	534	Joplin 10 am	JR VICE	District Meeting
8	11/7/21	2593	Maxville 1 pm	CDR	District Meeting
18	11/6/21	4107	Lebanon 10 am	JR VICE	District Meeting

19. On behalf of the Line Officers and Office Staff we wish you a Happy Thanksgiving.

Official:
Donald L. Hentges
Adjutant

By Order of:
James Nail
Commander