

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

Series 2018-2019

October 2018

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

1. The next meeting of the Council of Administration will be held at Chateau on the Lake, Branson, beginning at 9 am on September 29, 2018. All members of the Council, as well as Committees and Chairpersons, should attend and be prepared to report in accordance with the agenda. Room reservations for Chateau on the Lake are no longer available, the hotel is full. A testimonial banquet will be held Saturday evening in honor of the State Commander and State President. **A SPECIAL INFORMATION BRIEFING ON SUICIDE EDUCATION WILL BE CONDUCTED ON FRIDAY AFTERNOON FROM 2-3 PM.**
2. The 2018 Big 10 Conference will be hosted by the Department of Missouri, October 19-21, 2018, in St Louis, MO.
3. The annual trip to the National Home for Children will be October 26-27. The Department of Missouri will be hosting the Halloween Party for the children. **Tentative headcount must be given to the National Home Chairman by the 1 October 2018 so that rooms can be reserved.** The cost of the trip \$195 per person. Typically, posts have paid for the cost of their commander and guest to go on the trip. This is one of the most important and enduring programs supported by the VFW. For further information, contact Marilyn Archuletta at 660-473-3223, or e-mail: natlhomechrm@mo.vfwwebmail.com
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 9/30/18 are to be submitted to Department Headquarters by October 31, 2018. If your Post has not sent one in for the period ending 6/30/18, 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 10-31-18, 01-31-19, and 04-30-19 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.⁸⁷

All officers: Should obtain current 2018 copies of the podium edition of the Congressional Charter, By-Laws, Manual of Procedure and Ritual. Copies of the revised edition of the Congressional Charter, By-Laws, Manual of Procedure and Ritual are available through the VFW Store at National Headquarters. The 2019 revised edition reflects the amendments adopted by the 118th National Convention, which became effective in August 2018.

9. **All Commanders:** Are reminded that section 709, Manual of Procedure - Control of Units, requires that any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or in behalf of a Post, County Council, District or Department shall be at all times under the direct control of such Post, County Council, District or Department and that all money, property or assets of any kind or nature, must be placed in the care and custody of the respective Quartermaster. All Commanders should ensure that all provisions of section 709 are enforced.

10. **The attention of Department, District and Post Commanders:** Is directed to section 103, Manual of Procedure, which prescribes the manner in which applications for membership will be handled. Applications for membership of new, reinstating or transfer members must be voted on by the members present at a regular Post meeting. No Post, County Council, District, Department or National officer, or any other member, has authority to reject the application card of a person who is eligible for membership.

11. The attention of all units is called to section 1101 of the National By-Laws and the Manual of Procedure, which provides for the formation and jurisdiction of the Auxiliary. This section provides that each unit of the Auxiliary shall be under the jurisdiction of the corresponding unit of the Veterans of Foreign Wars, but shall be permitted to function in accordance with the National Ritual, By-Laws and Rules and Regulations of the Auxiliary. In addition to provisions of Auxiliary By-Laws, solicitation of funds or donations by Auxiliary units, including contracts with fund-raising organizations for greeting cards, calendars and/or label programs shall be subject to approval and ratification by the governing body of the corresponding unit of the Veterans of Foreign Wars.

12. 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.

13. The National Personnel Records Center in St. Louis, Missouri moved in May 2011 but they are still receiving mail at their old address which delays responses to the Veterans. Please ensure that all requests are addressed to their new mailing address at: **National Personnel Records Center, Military Records Center, 1Archives Drive, St. Louis, MO 63138-1002.** Please share this information to all your fellow Veterans.

14. **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.

15. 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.

16. Please note, the 2019 edition of the VFW National Bylaws and Manual of Procedure is out and has many changes. Every Post and District needs to get one from the VFW Store at VFW.ORG.

17. The following District Meetings for the month of October 2018 are announced:

DIST	POST	LOCATION	DATE	MEETING TIME	REPRESENTATIVE
1	1773	Carrolton	10-13-18	11 am	Sr Vice Cdr
3	5717	Kearney	10-14-18	1 pm	Jr Vice Cdr
5	1000	Independence	10-14-18	2 pm	Surgeon
9	8828	Troy	10-14-18	12 noon	Sr Vice Cdr
12	3500	Richmond Hgts	10-13-18	1 pm	Surgeon
14	3404	Springfield	10-21-18	1230 pm	Inspector
17	4088	Perry	10-21-18	12 noon	Chaplain

Official:
Nancy Cowan
Department Adjutant

By Order Of:
James Thorpe
Commander