

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

Series 2020-2021

November 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 - 31, 2021, at Marriott St. Louis Airport. Room rate is \$98 per night. Reservations can be made by calling the Hotel at (314) 423-9700 or online <https://www.marriott.com/event-reservations/reservation-link.mi?id=1602098770807&key=GRP&app=resvlink> 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. A Banquet Ticket Form for the Voice of Democracy Banquet is attached.

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. 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.**

4. 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.

5. **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 December 28th. Program entry forms can be downloaded (copied) from the VFW website: <http://www.movfw.org>. The Program Chairman is Quincy Myrick (ppenyouthchrm@movfw.org). Entries for the Teachers Awards are also due to the District by November 15th, Department by December 15th. Adam St. Pierre is the Chairman (americanismchrm@movfw.org). **Reminder to submit correct forms with all entries!**

6. 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.

7. Section 105 of the National By-Laws is clear on Members in Good Standing in the Post. Members that have not paid their 2021 dues by their expiration date are not in good standing until the dues are paid. Section 220 of the National By-Laws states, "Any elective Post Officer removed by the Department Commander, by reason of failure to pay current dues ---shall not be eligible to serve in any Post office in the same administrative year in which the officer is removed." **Post Commanders shall ensure that all their Post Officers have paid their 2021 dues by their expiration date. There's no reason to delay until the last minute. Post Officers failing to pay their 2021 dues by their expiration date will be removed from office and aren't allowed to serve in any office for the remainder of the administrative year. Post Commanders and Quartermasters are encouraged to check their rosters and make sure their officers renew on time.**

8. The Missouri Veteran Service Officer Program is vital to our organization. Donations from Posts, Auxiliaries, and individuals on a continuing basis are critical to this program. Without your donations, we cannot continue to provide the service we are now providing and this program is what we are about. Remember, they are employed by you, the VFW members in

Missouri, to assist your members and Veterans in your community in obtaining vital health care and VA benefits. Commanders at all levels should encourage donations from your Post and District. **Partners in Veterans Service** was established to allow individual members to contribute monthly to the VSO Program. A copy of the brochure is attached. Numerous members have been assisted by the state Veteran Service Officers in your endeavor to establish disability compensation. NOW is the time to give back!!

9. *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.

10. 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.

11.. 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.

12. *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.

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 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)

16. The 2021 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. All unpaid 2020 members can assist in this endeavor by prompt payment of their 2021 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. **REMEMBER** anyone joining as a Life Member or upgrades to a Life Member prior to June 30, 2021 will receive a check for \$45 from the Department Quartermaster. **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.**

17. Proceeds from the Raffle of the Savage rifle are to be used for the 2020 National Convention in Kansas City. The Department of Missouri is the Guest Sponsor so it will require lots of Planning and Money on our part, so we're trying to raise some of the funds now. Jr Vice Commander Royce Kelb has a list of all the ticket serial numbers and who they were passed out to. All funds or requests for additional tickets are to be mailed to Comrade Kelb at PO Box 103, Lincoln, MO 65338. That way he can account for which tickets have been sold or returned. All proceeds will be turned over to the Department Quartermaster.

18. The following District Meetings for the month of November 2020 are announced:

DIST.	DATE	POST	LOCATION/TIME	OFFICER	REMARKS
2	11/7/20	4756	Linn, 10 am	Jr. Vice Cdr.	District Meeting
5	11/15/20	5789	Lee's Summit 2pm	Commander	District Meeting
6	11/01/20	4367	Slater 12pm	Jr. Vice Cdr.	District Meeting
7	11/14/20	2203	Shell Knob 10:30 am	Sr. Vice Cdr.	District Meeting
8	11/1/20	1831	DeSoto 1pm	Sr. Vice Cdr.	District Meeting
18	11/7/20	4107	Lebanon 10am	Commander	District Meeting

Official:
 Donald L Hentges
 Department Adjutant

By Order Of:
 Eric Sullivan
 Commander