

VFW EDUCATION & TRAINING SERIES

MAKE IT HAPPEN
2018-2019



2018-2019

Quartermaster's Guide



June 2018

Dear Post Quartermaster,

Congratulations on your election as Quartermaster! This is an important position, one that requires hard work, dedication, and trustworthiness. Your Post is counting on you to fulfill your duties to the benefit of the organization, members and communities. We want to help you be successful.

Whether you are new to the job or have done it before, there is always something you can learn. This packet was created to assist you – no matter what your current level of knowledge and experience may be. This packet includes:

- Quartermaster's Guide – Introduction
- Quartermaster Guide to Financial Reporting
- Quartermaster Guide to Federal Tax Info
- Quartermaster Guide to Member Dues Processing
- Cross of Malta & Logo Usage

The enclosed manuals are periodically updated. You can find the latest version, as well as other valuable resources, at www.vfw.org by logging in as a member (Login – top bar, right side), and going to “Member Resources – VFW Training & Support.”

Other important resources include the By-Laws, Manual of Procedure, and Ritual. In particular, the Manual of Procedure, Sec 218 (a) (5) outlines the responsibilities of the Post Quartermaster. Learn these well. Each Post is required to maintain a current copy of the By-Laws, Manual of Procedure, and Ritual; current copies are available for purchase from the VFW Store at www.vfwstore.org.

We are here to support you. If you have questions and are unable to find answers with your District or Department, call us at (816) 756-3390. Explain to the operator what you need, and they will transfer you to the correct person to answer your questions.

Thank you for taking on this responsibility. It may be challenging at times, but it can also be very rewarding. We wish you well!

Brian J. Duffy
Adjutant General

Debra L. Anderson
Quartermaster General

P. S. While these manuals have been available for year, this is only the second year of individual mailings. Let us know what you think. Send an email to info@vfw.org, subject line “Feedback on Quartermaster Guide,” with your comments. We are always looking to improve on what we do.

NO ONE DOES MORE FOR VETERANS.

Veterans of Foreign Wars of the United States



A Message to Post Adjutants and Post Quartermasters

The Veterans of Foreign Wars is respected and effective because it is a grassroots organization, built from the bottom up by members demonstrating every day their commitment to their fellow veterans, community and country. The cornerstone and foundation of the Veterans of Foreign Wars is the Post. That is where the energy and impetus for our state and national efforts are generated and where so much of the real work is done. Without the effort by the officers and members at Posts around our great country and the world, little would be accomplished.

The members of your Post have selected you for a very important role in maintaining the continuing effectiveness of the grassroots efforts in your community. You now have the responsibility, and also the opportunity, to reward them for the trust they have placed in you. If you perform your duties well, the members of your Post, as well as the entire community, will benefit.

You have been tasked with advancing the interests of the Post and the purpose of this Manual is to help you understand and perform your important duties in fulfillment of this mandate. It will hopefully be a blueprint you can use to operate efficiently and effectively.

Please always remember that the offices of the Post Adjutant and Post Quartermaster are the most critical in the Post and you will have the personal satisfaction of knowing you have contributed to the success of your Post, Department and the National Organization as the result of your care and attention to detail.

And, certainly, if you have an idea that you think will be better than our present methods, let us hear about it! You do the work. If changes can be made without harm to accepted practices, we want to know about them.

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The Post Quartermaster

The Post Quartermaster is the chief financial officer of the Post. The Quartermaster is the custodian of all Post property and the officer responsible for safeguarding Post funds and property. The Quartermaster is accountable to the Post, Department and the National Organization for all of the monies, securities, vouchers and property of the Post. The Quartermaster is the only one authorized under the By-Laws, to receive, handle, and account for funds of the Post. As Quartermaster, you may authorize a person to disburse funds on your behalf; however, they must be bonded. There are no exceptions to this rule!

No committee, holding company, canteen manager, group or individual in the Post or in any way connected with the Post's activities, can take this authority and responsibility from the Post Quartermaster. All funds, monies or property accumulated under the name of the Veterans of Foreign Wars for the Post, regardless of the nature of the activity which accumulates them, are the property of the Post and are subject only to disposition by Post action. No Post member can mandate the expenditure of funds or disposition of Post Property unless properly authorized by the Post and executed by the Quartermaster or the Quartermaster's authorized person.

Qualifications of a Post Quartermaster

A major factor in the success or failure of a post is the ability and efficiency of the Quartermaster.

The National By-Laws are more explicit on the duties of the Post Quartermaster than those for any other office. The Quartermaster is the custodian of the money and property of the Post, the guardian of its finances and the keeper of the financial records. The Quartermaster also plays an important role in collecting and processing dues.

The Quartermaster is meant to be, and must be, more than a bookkeeper, although maintaining adequate financial records is very important. The Quartermaster generally knows more about the Post than any other individual and MUST BE dependable, honest and capable.

In Post meetings, the Chaplain prays that we may “live lives of stainless integrity.” This petition applies to all Post Officers, but especially the Post Quartermaster. You must keep an accurate account of your stewardship. You must be everything the finest VFW character should be and with it all . . . be the hardest worker in the Post.

Duties of the Post Quartermaster

The duties of the Quartermaster are set forth in Section 218 (a) (5) of the Manual of Procedure.

Among the duties of a Post Quartermaster, the Quartermaster shall:

- a) Qualify and secure a bond in a sum at least equal to the amount of the liquid assets for which he may be accountable in accordance with Section 703.
- b) Collect all monies due the Post, giving receipt thereof, and have charge of the funds, securities and other property of the Post, all of which shall be placed in his care. He shall be the accountable officer of the Post and the Treasurer of all committees handling funds.
- c) Disburse funds as properly authorized by the Post using accepted banking practices. Unless otherwise provided for in Post By-Laws, all disbursements of Post funds shall bear the signature of the Quartermaster or other person(s) authorized by the Quartermaster. Such other authorized person(s) 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 in accordance with Section 703.
- d) Receive annual membership dues (admission fees if applicable) and life membership fees and forward the Department and National dues and life membership fees immediately to National Headquarters as prescribed in Section 104.

- e) Provide the Post Trustees with all records, files and statements required or necessary for the preparation of the Post Trustees Quarterly Report of Audit.
- f) Maintain a dues reserve fund as prescribed in Section 717 of the By-Laws and Manual of Procedure.
- g) Maintain a relief fund as prescribed in Section 704 of the By-Laws and Manual of Procedure.
- h) Reconcile and verify all transactions listed on all bank statements to assure the accuracy of post records. The books and records of the Quartermaster shall be maintained in a legible and uniform format. Record keeping by electronic means may be used, provided a back-up is maintained. Books and records shall be available for inspection by authorized officers and Post members at all reasonable times. Unless specifically authorized by the Post to remove such books and records from its facilities, they will be kept at the Post facilities.
- i) Provide access and transfer to his successor in office or anyone designated by higher authority, without delay, all books, records, papers, monies, securities and other property of the Post in his possession or under his control.
- j) Comply with, and perform all duties required of him by the laws and usages of this organization, applicable By-Laws and order's from lawful authority and perform such other duties as are incident to such office.
- k) Report on transactions concerning receipts and expenditures, for any given period, at a regular or special meeting of the Post.
- l) File appropriate forms as required by Federal, State and Local Statutes or regulations.

Control of Clubroom Funds

Any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or on 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 all funds derived there from shall be at all times under the direct control of such Post, County Council, District or Department.

All money, property or assets of any kind or nature, as well as all books and records, owned, held or used by any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or on behalf of a Post, County Council, District or Department shall be the property of such Post, County Council, District or Department and must be placed in the care and custody of the respective Quartermaster. Such money, property, assets, books and records shall be subject to the same rules and under the same procedure as any other Post, County Council, District or Department money, property, assets, books and records.

Title to all real property of unincorporated Posts, County Councils and Districts shall be taken in the name of the regularly elected trustees of said units, and their successors in office, to be held, used and enjoyed in trust for its members. When the laws of the respective states shall require the delivery of a bill of sale to establish ownership of property, such bills of sale shall also be made to the trustees of said units, and their successors in office, in trust for the members thereof.

In addition to other legal requirements under existing local laws or Department By-Laws, no Post, County Council, District, or any holding company or corporation subordinate thereto, shall purchase, sell or otherwise transfer title or any interest in any real estate unless written notice of such proposal has first been given to each member of said unit ten (10) days prior to such regular or special meeting at which the proposal is to be considered, and then only by two-thirds (2/3) vote of approval of those members present and voting at such regular or special meeting. In addition, at least thirty (30) days prior to such meeting, notice shall be provided to the Department Commander who shall review any

sale, purchase, transfer or encumbrance to determine whether such transaction serves the purposes of the Veterans of Foreign Wars of the United States as prescribed in the Congressional Charter. Failure to comply with these provisions shall nullify said transaction.

When properly approved by the members of the Post, the Commander and Quartermaster shall be authorized to sign such legal documents required to sell or purchase real property.

Insurance

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 insureds, the Veterans of Foreign Wars of the United States and the Department in which such Post is located.

Taking Over as Quartermaster

Before a new Post Quartermaster takes up the duties, the previous Quartermaster must be given a “clean slate” by the Post Trustees or auditors. Never, under any circumstances, accept the responsibility for Post funds before this is done. You want to avoid picking up a headache from someone else. Remember, you are bonded, and once you take over officially, you will be the person responsible if the deck has not been cleared beforehand.

Before you undertake any business as the new Post Quartermaster, check with the bank in which Post funds are deposited to satisfy yourself the funds are correct and in order. Be sure that proper signature cards are on file with the bank with specimen signatures of all persons authorized to make and endorse checks on behalf of the Post. When new officers are elected the new signatures must be provided to the bank.

You should deposit money and draw checks for disbursements for authorized Post expenses. A Quartermaster should make deposits at regular intervals, rather than letting checks and money accumulate. Get them in the bank as soon as possible. In making deposits it is a better practice to put what you have received into the bank in the same physical form in which you received it. Coins and bills should be deposited as such and checks and negotiable paper must be deposited in the same manner. By putting your receipts in the bank in the same form in which they appear in your ledger, the deposit slips can be easily checked against your ledger for verification and errors can be more easily located. No checks or other negotiable paper received by the Post Quartermaster should be endorsed to a third party or cashed. They should be deposited to the Post account. No bills should be paid in cash. All disbursements should be by check only. This assures an adequate, accurate record.

Clear & Accessible Records

Financial record keeping should include complete and clear documentation of all financial transactions. It cannot be reiterated enough the importance of being prudent in the financial record keeping of your post, as it can determine the survival or failure of the post. Every financial transaction must be documented, so it can be easily traced in the event of an audit or inquiry.

Authority to Disburse

A Quartermaster may NOT disburse the funds of the Post without receiving proper authority from that Post by action on the floor at a regular or special meeting and the approval of the Post Commander. The Uniform System of Records and Accounts provides for a voucher which must be used. This simply means an approved paper voucher/order must be made for presentation to the Post for consideration of payment. Bills are presented to the Post for action before they are paid, except where circumstances do not permit a prior presentation. The bills must be clearly explained and in detail so every Post member will know the situation when called upon to vote. When the Post votes approval, the Post Adjutant prepares the voucher/order, has it properly signed by the person

so designated and presents it to the Post Quartermaster for payment. Unless this is done, the Quartermaster is without authority to pay. When approved by the Post and properly signed by the Post Commander, it is the authority for the Post Quartermaster to disburse funds in the amount designated on that voucher/order.

The returned check (or electronic image thereof) properly endorsed is proof the money has been paid. In this manner, the Quartermaster has authority to pay and also proof that payment has been made. Vouchers/Orders must be carefully and permanently filed, and cashed checks accounted for properly, audited and filed for future reference, with correct notations in your books. This is what is known as a clear record and, as a good Quartermaster, you should never operate any other way.

Vouchers/Orders

The initial voucher/order must be self-explanatory and show clearly to whom the money is to be paid, how much is to be paid and for what, set forth in detail. It must also carry the correct signatures as required by the By-Laws and the Post. If the payment is reimbursement for expenditures already made, the voucher/order must be supported by the receipted bills made in detail. If it is for a bill being presented for payment, the itemized bill must accompany the voucher/order and remain a part of that voucher/order in the permanent file.

Always keep this in mind. You can never have too much proof for the proper receipt and disbursement of funds, because doubt can attach to any person, despite a record of probity and honesty. A Quartermaster may, with or without cause, be called upon at any time to account for stewardship. Never honor a voucher marked "miscellaneous expense." If such expense cannot be detailed and itemized for Post approval, you are not required to make that disbursement.

Financial Report

The Post Quartermaster makes a report to the Post on its finances at each meeting. This report is taken directly from the records. It is made out on Financial Statement Form (VFW Store Item #4208) and it must be accurate and current.

Action on the Quartermaster's Report

All financial transactions and the final action of the Post must be recorded in the minutes by the Post Adjutant. The Post Quartermaster should insist action be taken by the Post to accept (or accept, subject to change or audit) the Quartermaster's report, and should see to it that it is recorded in the minutes. This is important because it is the Post's official record showing the Quartermaster has brought the report before the Post. Keep in mind, Comrade Quartermaster, you are bonded and should a discrepancy appear which needs action by the bonding company, the records will be called for to see if the Post has exercised due care and diligence in protecting the bonding company from improper practices and fund handling.

Suggested motions:

- 1) If the Quartermaster records have been audited by the Post Trustees: "Comrade Commander, I move to accept the Quartermaster's report as presented."
- 2) The Quartermaster records have not been audited by the Post Trustees: "Comrade Commander, I move to accept the Quartermaster's report subject to audit."

Bonds

All Posts are required by the By-Laws (Section 703) to have each officer accountable for funds or property bonded in a sum at least equal to the amount of the liquid assets for which, so far as can be anticipated, the Quartermaster may be accountable. Failure to comply with this provision of the By-Laws is a dangerous practice because the Post will be without the protection a bond affords. A bond is like fire insurance, you hope you never need it but, if you do and do not have it, you could have serious financial problems.

Many Departments have arrangements with a bonding company. If you are unsure of the status of bonding for your Post or whether state arrangements have been made, please contact your Department Headquarters for advice and information.

Most insurers issue what are called schedule bonds, meaning the office is bonded, not the individual. Of course, the individual must be legally holding office to be covered, but the bond does not change nor is it invalidated by a change of Quartermaster during the bond period.

Bonds do not cover money lost through burglary, careless handling, losing it, mysterious disappearance or mismanagement.

The bond does not take the place of insurance in any way. It pays only for loss due to fraud or dishonest acts of the person bonded.

All bonding companies require reasonable care on the part of the insured. Regular audits and controls on the individual are presumed to be part of the agreement. Experience reveals that defalcation occurs when the trustees do not conduct regular audits and do not take the precaution of obtaining an occasional monthly statement directly from the bank or fail to verify the books against the records. The Post Quartermaster should not prepare the quarterly audit for the trustees because it could result in a contested claim on the grounds that the audits were not conducted by the trustees. To protect the Post, the trustees must play an active part in the auditing procedure.

A bond is one of those things that isn't reviewed until there is trouble, and then it can be too late. Be sure the bond is large enough to provide full protection. Learn the limits and conditions of bond coverage, so that there won't be any surprises.

RECORD RETENTION GUIDE

The following list has been compiled in response to requests from Posts that have asked how long to retain certain files and records. Please keep in mind that this list does not have the effect of law, and a judicious amount of common sense should be used when applying it to your Post.

<u>Record Name</u>	<u>Retention Period</u>
Accounts payable invoices	7 years
Accounts payable ledger	7 years
Accounts receivable ledger	7 years
Annual financial reports	Permanent
Annuity & deferred payment plans	Continuing record
Audit reports, annual	10 years
Audit reports, periodic	2 years
Audit Work Papers	5 years
Balance sheets	5 years
Bank deposit slips	5 years
Bank statements	5 years
Bills of Lading	2 years
Bonds - Fidelity	3 years after termination
Bonds - Surety	3 years after termination
Budgets	5 years
By-Laws	Until superseded
Cancelled checks	7 years
Cash receipt records	7 years
Certified Annual Financial Statements	Permanent
Community Activity Reports	3 years
Contracts	7 years after termination
Correspondence, executive	10 years
Correspondence, general	3 years
Depreciation schedules	Permanent
Election of Officer Reports	5 years
Employee records	4 years after termination
Employee contracts	7 years after termination
Employee withholding records	7 years
Employee accident reports	30 years after settlement
Employee insurance records	11 years after termination
Employee termination	7 years
Entertainment, gift & gratuity records	3 years
Expense vouchers	7 years

<u>Record Name</u>	<u>Retention Period</u>
Fidelity bonds	3 years after termination
Financial reports, periodic	2 years
Financial reports, annual	Permanent
Freight bills	3 years
Freight claims	2 years
Garnishments	7 years after termination
General ledger	Permanent
Income statements, annual	Permanent
Income statements, periodic	2 years
Incorporation Papers	Permanent
Inspection Reports	3 years
Insurance records, general	4 years after Policy expiration
Inventory records	Permanent
Labor Cost Records	3 years
Lease Records	3 years after termination
Membership Applications	Permanent (<i>see note 1</i>)
Membership Rosters	5 years
Minutes of Post Meetings	5 years (<i>see note 2</i>)
Payroll register	7 years
Periodic Financial Reports	2 years
Petty Cash Records	3 years
Postal records	1 year after end of fiscal year
Property records	Permanent
Quartermaster reports	5 years (<i>see note 3</i>)
Shipping & Receiving documents	2 years
Tax records	Permanent

Note 1: Membership applications should be retained as a permanent record to aid in establishing length of membership, original eligibility, and other items of historical value.

Note 2: In some instances, it may be advisable to retain the minutes of Post meetings when those minutes contain policy decisions. Normally, however, those policy decisions would have been incorporated into the Post By-Laws, and the minutes would only be of minor historical significance.

Note 3: Monthly Quartermaster reports usually prove to be "dead files" once the quarterly and annual audit reports are completed. However, it is recommended that they be retained for a period of five years, should a detailed reconstruction of the Post's financial situation be required by an auditor or IRS.

Obviously, the foregoing list is not all-encompassing, nor is it intended to be. A good rule of thumb in determining what files and records to keep is that if the file or record has no financial or historical significance, then it is probably time to dispose of it.

Statement of Policy

Operation, Management & Control of Clubs and/or Canteens

The operation, management and control of clubs and/or canteens were not envisioned in the purposes of our organization in our Congressional Charter, National By-Laws, Manual of Procedure and Ritual. The first and foremost consideration of Posts shall be to the objectives of the VFW as listed in the aforementioned. VFW clubs and/or canteens should be of secondary interest and concern and compatible with our stated purposes.

Some State Departments have adopted or recommended Rules and Regulations or Management Guides for the operation of Post sponsored clubs and/or canteens in compliance with state and local regulations and the applicable provisions of Sections 708 and 709 of the National By-Laws, which address incorporation and control of units. Also, many Posts have incorporated those Rules and Regulations or Guides in their By-Laws or adopted Rules and Regulations for the operation, management and control of their canteens and/or clubs in accordance with them.

Differing laws at the state and local levels preclude the promulgation of universally accepted rules and regulations. The operation, management and control of any club or canteen, or any other facility operated by a Post, is wholly within the authority of the Post. It is the Post's responsibility to see that its club, canteen or other facility is operated in a way that benefits its members and does not harm the reputation of the Post and those members.

In adopting rules and regulations for the operation, management and control of clubs and/or canteens, Posts must adhere to the following PROVISIONS of the National By-Laws:

ANY ACTIVITY, CLUBROOM, HOLDING COMPANY OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR IN BEHALF OF A POST, INCORPORATED SEPARATELY FROM THE POST OR UNINCORPORATED, SHALL BE AT ALL TIMES UNDER THE DIRECT CONTROL OF THE POST AND ALL FUNDS DERIVED THEREFROM SHALL BE AT ALL TIMES UNDER THE DIRECT CONTROL OF THE POST.

ALL MONEY, PROPERTY OR ASSETS OF EVERY KIND AND NATURE, AS WELL AS ALL BOOKS AND RECORDS OWNED, HELD OR USED, BY ANY SUCH ACTIVITY, CLUBROOM, HOLDING COMPANY OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR IN BEHALF OF A POST SHALL BE THE PROPERTY OF THE POST AND MUST BE PLACED IN THE CARE AND CUSTODY OF THE POST QUARTERMASTER.

NO POST AND NO ACTIVITY, CLUBROOM OR HOLDING COMPANY OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR ON BEHALF OF ANY POST, MAY OWN ANY PROPERTY JOINTLY OR IN COMMON WITH ANY INDIVIDUAL, FIRM, PARTNERSHIP, ASSOCIATION, CORPORATION OR OTHER BUSINESS OR CHARITABLE ENTITY, INCLUDING VETERANS ORGANIZATIONS NOR MAY THEY PARTICIPATE IN ANY ARRANGEMENT WHEREBY THE FUNDS OF SUCH POST, OR ACTIVITY, CLUBROOM, HOLDING COMPANY OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR IN ITS BEHALF ARE EXPENDED ON PROPERTY HELD BY ANOTHER ENTITY FOR THE JOINT USE OF SUCH POST, AND OTHER INDIVIDUALS, FIRMS, PARTNERSHIPS, ASSOCIATIONS, CORPORATIONS OR OTHER BUSINESS OR CHARITABLE ENTITIES, INCLUDING VETERANS ORGANIZATIONS.

“Buddy” Poppy®

Every Post should participate in the “Buddy” Poppy program . . . at least once a year, even if your Post has NEVER distributed Poppies. You will not fulfill your duty and responsibility as Post Quartermaster . . . unless you assist your Commander in conducting a “Buddy” Poppy program during your respective terms in office.

Where to Order "Buddy" Poppies

All “Buddy” Poppies are obtained by the Post through its own Department (State) Headquarters. If you have not received order forms and a list of available material and prices, contact your Department Quartermaster.

IT IS SUGGESTED THAT ALL ORDERS BE PLACED WITH YOUR DEPARTMENT HEADQUARTERS 6-8 WEEKS PRIOR TO ANTICIPATED PROGRAM DATE.

All other "Buddy" Poppy materials and supplies may be purchased through the VFW Store.

How Many "Buddy" Poppies to Order

When placing your order for “Buddy” Poppies, plan for “the best possible campaign” and requisition an additional five hundred (500). Additional Poppies will be required during the year for remembrances, displays, table decorations and many other uses. The total distribution will depend upon the number of recruited workers. Don’t forget to take into account any requirements for the All State Commander contests.

How to Use the Net Proceeds

Your Post proceeds must be used for “the assistance of needy veterans and members of the Armed Forces and their dependents, widows and orphans.” No “Buddy” Poppy funds can be used for any other purpose. Net proceeds must be put in the Post Relief Fund. Adherence is mandatory as provided in Section 219, VFW, the Manual of Procedure states:

The Quartermaster of the Post will be the custodian of the relief fund and will expend monies there from, as directed by the Post, for the following purposes:

- a) Aid, assistance, relief, and comfort of needy or disabled veterans or members of the Armed Forces and their dependents, and the widows and orphans of deceased veterans.
- b) Maintenance and expansion of the VFW National Home for Children and other facilities devoted exclusively to the benefit and welfare of the dependents, surviving spouse, and orphans of disabled, needy or deceased veterans or members of the Armed Forces.
- c) Necessary expenses in providing entertainment, care, and assistance to hospitalized veterans or members of the Armed Forces.
- d) Veterans’ rehabilitation, welfare and service work.
- e) To perpetuate the memory of deceased veterans and members of the Armed Forces and to comfort their survivors.
- f) To foster true patriotism through historical and educational programs.
- g) Remission of dues of sick, needy or disabled members.
- h) Necessary expenses to support the relief fund such as the purchase of Buddy Poppies.

Relief funds may be invested in approved securities but shall not be loaned to the Post or other units, or transferred from the relief fund in any manner or under any guise, except that relief funds may be transferred to the general fund for remission of dues of sick, needy or disabled members.

Benefit Information

All new and reinstated members recruited during this year will receive member benefit information once their dues have been received at National Headquarters. If you need additional member benefit information, please contact your Department Headquarters.

Your help in publicizing VFW Member Benefits will help the Veterans of Foreign Wars have another successful membership year.

Important Note: VFW members in good standing are insured under the \$1,000/\$1,500 Personal Accident Plan (benefits reduce at ages 70 and 75). Benefits are payable in the event of a covered accidental death or dismemberment. Accidental loss of life payment is payable to the estate of the insured member, unless a beneficiary designation form is on file at the insurance company.

Additional member benefits can be viewed at:
<https://www.vfw.org/join/member-benefits>

You may call Toll Free 1-800-821-2606, option 1.

Emblem and Supply Department VFW Store

Through the Emblem and Supply Department, the VFW Store offers virtually everything you need to conduct Post business - supplies, recruiting items, business cards, caps, uniforms, awards, emblematic merchandise, to name a few. Additionally, the VFW Store offers a wide variety of other products for Posts and members such as personalized apparel (shirts, jackets, and caps), military items, jewelry, gift items, as well as flags and patriotic items.

The VFW Store offers high quality, affordable products and equally as important, when you buy from the VFW Store your money stays in the VFW and all levels benefit:

- Per Sec 715 of the VFW By-Laws, 10% of net profits are rebated back to the Departments each year.
- VFW Auxiliary, National Headquarters receives a percentage.
- The remainder goes to VFW Programs that assist veterans, military personnel, and their families.

A new VFW STORE catalog is mailed annually in August to each Post Quartermaster and Commander, as well as to members who have made purchases in the prior year.

Convenient Ordering

- Online: www.vfwstore.org
- Toll free: 1.800.821.2606, opt. 2
- Fax: 816.968.1196 (credit card orders only)
- Mail order form to VFW Store, 406 W 34th St., Kansas City, MO 64111

VFW Store has convenient payment methods: Check, Money Order, and accepts MasterCard, Visa, American Express, or Discover Card.

If you don't see what you are looking for in the VFW Store catalog or online, please call 1.800.821.2606.

There is a continual effort to develop new products that meet the needs of the VFW Departments, Posts and Members. We value and welcome your suggestions and feedback. If you have a suggestion for new products, contact at Sonja Cutright, Manager, scutright@vfw.org or 816.968.1161.

Use of the Trademarked VFW Emblem

The VFW Logo is trademarked and owned by the National Organization of the Veterans Foreign Wars of the United States, with exclusive rights to manufacture the logo reserved by the National Organization, except by written permission from the Quartermaster General. To request permission to use the logo, contact qmggeneral@vfw.org

NO POST, DISTRICT, COUNTY COUNCIL, STATE or AUXILIARY, including MEMBERS and OFFICERS, has authority to grant the right to manufacture, reproduce, or use the logo or name, to include VFW or Veterans of Foreign Wars.

The **VFW STORE** and its licensed vendors, listed online at www.vfwstore.org, are the **ONLY AUTHORIZED SOURCES** to produce merchandise with the VFW name and/or Cross of Malta.

Departments and Posts are authorized to use the VFW name, logos, or emblems for printed or digital use for VFW activities, such as the creation of brochures for membership drives, Post events and other community outreach efforts, and do not need to submit this form. Current logos for non-commercial use may be obtained from the VFW Communications Department by emailing Communications@vfw.org.

Special Purchases/Quantity Discounts

Products are not limited to what you see in the VFW Store catalog or online. We specialize in finding custom/quantity products at very competitive prices. If your Post needs shirts, merchandise for special events, youth sponsorships item, etc. and you want to add your Post information to it, contact Kim Winston, Custom Consultant, at kwinston@vfw.org or 816.968.1181.

Discount For New Life Members

New Life Members are eligible for a 10% discount on products for **personal** use from the VFW Store for one year from their Life Membership Date. Certain restrictions apply including:

1. **Personal Use** does not include Post Supplies, By-laws, Citations, Trophies and Plaques. No Post checks.
2. Discount must be requested at the time of order and cannot be used with other discounts, or applied to prior purchases, tax or shipping/handling charges.
3. Membership Number required on all orders requesting this discount.
4. Online orders, use Promo Code: **NEWLIFEMEMBER**

Discount For Legacy Life Members (personal use only) – #1-3 above applies. Online orders, use Promo Codes: **GOLD**, **SILVER** or **BRONZE**

Discount with Perpetual Post Charter

Posts receiving a new Perpetual Charter will receive a 10% discount certificate on one order from the VFW Store. Certain restrictions apply including:

- Original certificate must accompany the order.
- Discount certificate valid for one year from the date issued.
- Discount may not be used with other discount offers, nor applied to prior purchases, account payments, sales and/or use tax or shipping/handling charges.
- Discounts may not be used for the purchase of VFW Store gift certificates.

Any questions regarding the VFW Emblem and Supply Department/VFW Store, contact Sonja Cutright, Manager at scutright@vfw.org or call her at 816.968.1161.

Quartermaster Supplies

Quick Reference List

Item #4108 **Podium Edition**; Combined Congressional Charter, By-Laws, Manual of Procedure and Ritual.

Item #4204 Receipts, Expenditure and Distribution Ledger

Item #4200 Miscellaneous Receipt Forms

Item #4201 Membership Record Forms

Item #4205 Post Minutes Book

Item #4214 Trustees Report of Audit Form

Item #4208 Financial Statement Form (monthly detail of receipts and disbursements)

Item #4211 Draft Book (voucher/payment order)

Rosters and Mailing Labels

Department and Post Quartermasters can download a roster, and from that, can print their own labels at no charge; using the Online Membership System (OMS).

Rosters

If you are unable to download a roster, please contact your Department Headquarters. If you and your department are unable to download the roster, you may submit a completed order form to Membership to obtain one.

Mailing Labels

If you are unable to print your labels, please contact your Department Headquarters.

If you and your department are unable to print the labels and would like to order a set from National Headquarters, please submit the Mailing Label Request form to the Membership Department.

For additional information call your Department Headquarters, or the Membership Department at 816-756-3390.



Mailing Label Request Form

Mail or Fax to VFW National Headquarters, **Membership Department**
406 W 34th St., Suite 320, Kansas City, MO 64111 Fax: (816) 968-2728

(One Request Per Sheet) Please check all that apply to your request.

MEDIA
(check all that apply)

Mailing Labels

Email, Roster

SELECTION CRITERIA
(check all that apply)

Membership Year (current or prior only): _____

Paid Status: _____ All Members
(select one) _____ Paid Only *
_____ Unpaid Only
_____ Life Only

Mailing Status: _____ All Members
(select one) _____ Mailable Only
_____ Undeliverable

Sequence: _____ Post/Name
(select one) _____ Zip/Name
_____ Name Only
_____ District/Name

REQUESTING FOR:

Department: _____

District(s): _____

Post(s) * : _____

Information Technology Use Only

Ordered By: _____

Date: _____

Count: _____

Delivered By: _____

Comments: _____

Item(s) needed by (date): _____

CHARGES:

\$5.00 Setup fee

\$1.50 per 100 names (rounded up to nearest 100)

Ship To (NAME): _____

Dept/Post or District number: _____

Street Address: _____

City/State/Zip: _____

Daytime Phone: _____

PAYMENT METHOD: **Total of Charges: \$** _____

CASH CHECK/MONEY ORDER

CREDIT CARD AMEX MASTERCARD VISA DISCOVER

Name on card: _____ Expiration Date: ___ / ___

Credit Card # : _____

BILL ME (ONLY AVAILABLE for a QM of Post or Dept; OR a Cmdr of a District)

Dept. or Post Quartermaster's (or District Cmdr.) Signature Date of Request Approval (National Membership)

It is the responsibility of the requesting entity to ensure the accuracy of the data received from the Veterans of Foreign Wars prior to any use or distribution of that information; and, that all entities, both internal and external to the VFW HQ, have been instructed on how to handle the information in a secure and confidential manner. Should you have any questions on the classification or proper handling of VFW information, please contact the VFW Chief Security Officer at (816) 968-2794.

VFW EDUCATION & TRAINING SERIES

Quartermaster's Guide to Financial Reporting



VETERANS OF FOREIGN WARS

NO ONE DOES MORE **FOR VETERANS.**

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Financial Reporting

The Uniform System of Post Records and Accounts is a system that has been in use for many years by many VFW Posts with exceptional results. This system is the preferred method of record keeping; however, as technology continues to develop, many VFW Post are transitioning electronic based methods utilizing differing types of accounting software.

Quartermasters utilizing these methods must ensure that the basic principles of the Uniform System of Post Records and Accounts are not lost and that all electronic records are routinely backed-up.

Uniform System Ledger of Post Records & Accounts

The Receipts, Expenditure and Distribution Ledger (VFW Store Item #4204); better known as the Post Ledger or Quartermaster's Ledger, is the most important financial record of the Post. It provides a means of maintaining uniform records of the financial transactions of the Post. When properly used, it is simple to maintain. It provides an easily understood record of the Post's financial condition and enables quick and accurate audits of the Post funds. The balance shown in the ledger at the end of the month must be in agreement with the bank statement(s), checkbook(s) and with the receipt book and vouchers/orders.

The ledger contains various rows and columns for specific entry; each row represents a specific transaction and explains the when, who, why, how of each receipt and disbursement. It further explains, in detail, how each is distributed throughout the Post's funds.

The first four column headings of our ledger are:

DATE: Represents the day and month the transaction was entered.

FROM OR TO: Represents the individual, group, or corporation to which the transaction is associated with.

REASON: Represents the transactions purpose such as donation, mortgage, or member dues.

RECEIPT OR CHECK NO.: Represents how the transaction was sent or received. This may be a check number, transaction number, receipt number.

The next column heading of the ledger is **CASH AND BANK** and has a subheading of **RECEIVED** and **EXPENDED**. **CASH AND BANK** represents the amount of the transaction. Thus the total amount received is entered in the **RECEIVED** portion of the **CASH AND BANK** column and the total amount expended is entered in the **EXPENDED** portion of the **CASH AND BANK** column.

The next column headings of our ledger contain **NATIONAL AND DEPARTMENT DUES, APPLICATION FEES, POST GENERAL FUND,** and **POST DUES RESERVE FUND** (additional blank columns exist to allow for extra funds as required.) These columns represent how transactions listed in the **CASH AND BANK** column are distributed between Post funds. Each heading is again separated into two columns titled **RECEIVED** and **EXPENDED** and are recorded as appropriate.

Each column is totaled at the bottom of the page, showing the amounts of all receipts and expenditures and the funds balance (net.) This allows for the Quartermaster, at a regular Post meeting, to give a no frills financial report.

The illustration of the ledger (example 1) will give you a general knowledge in making entries. The entries on the illustrated ledger are the most common ones used by the majority of Posts. Larger Posts or those with club facilities may have many more entries. The Ledger should be balanced at the end of each page and at the end of the month. This will assist the Post Trustees in auditing the books.

1. Top line shows amount of cash in the bank brought over from the previous month and the breakdown of the money into different funds. Entries in the left columns (date) is self-explanatory. The next two columns require that the Quartermaster show from whom the money was received or to whom money was paid and the reason it was received or paid.
2. Dues receipts often cause problems for a new Quartermaster. The full amount for National and Department dues is entered under this heading.
3. The Ledger sheet is closed out at the end of each month. This is done by adding each column and entering the figure at the end of each column. Subtracting expenditures in each fund from the received column will provide the net in each fund. The total of the net figures in each fund should be the same figure as shown in the **CASH AND BANK** column.
4. If the figure shown under **CASH AND BANK** is the same as shown in your checkbook stub and the bank statement, your books are in order.

It is important that the Post Quartermaster's records are neat and in order at all times, and that all bills and receipts are filed by month.



Post Quartermaster's Receipt

DATE		FROM OR TO	REASON	RECEIPT OR CHECK NO.	CASH AND BANK				NATIONAL AND DEPARTMENT DUES				APPLICATION FEES					
MO.	DAY				RECEIVED	EXPENDED	RECEIVED	EXPENDED	RECEIVED	EXPENDED								
04	1	Brought Forward			278621													
04	2	Adam Furst	Cont. dues		4300			3100										
04	4	R.J. Thomas	Cont. dues		4300			3100										
04	7	Ben Karnes	New Mbr. dues		4300			3100										
04	7	City Power and Light	Light Bill	101			9453											
04	10	J.C. Burton	Cont. dues		4300			3100										
04	12	Ed Hurn	Reins. dues		4300			3100										
04	14	Ken Price	Life Mbr. fee		26500													
04	14	First Natl. Bank	Mortgage	102			20000											
04	16	Curtis Hoyle	New Mbr. dues		4300			3100										
04	20	National Headquarters	Life Mbr. transmittal	103			26500											
04	20	Post Dinner	tickets		21550													
04	20	National Headquarters	Cont. Member dues	104			9300			9300								
04	21	Auxiliary	donation		5000													
04	23	Chris Smith	New Member dues		4300			3100										
04	23	John Boyd	Rein. dues		4300			3100										
04	25	Water Company	Water Bill	105			6375											
04	28	National Headquarters	New/Rein. dues	106			15500			15500								
<i>Receipt and Expenditure</i>					366071		87128		24800	24800								
<i>Net</i>					278943				-0-									

Example 1

Pictured: Receipts, Expenditure and Distribution Ledger Page

Miscellaneous Receipt Form (Example 2)

Each Post Quartermaster should be equipped with the forms and records incidental to the office. One form being the Miscellaneous Receipts Form (VFW Store Item #4200.)

It is of the utmost importance that proper receipts are issued for ALL money received including donations and dues.

	Veterans of Foreign Wars of the U.S. POST NO. <u>14001</u> MISCELLANEOUS RECEIPT NO. <u>221</u> DATE <u>4/02</u> 20 <u>XX</u>		
RECEIVED FROM <u>Adam Furst</u> <u>5901 Here St.</u> <small>NAME ADDRESS</small>			
TEL. NO. <u>382-5264</u> <u>Gordtown, USA</u>			
AMOUNT <u>\$43.00</u> FOR <u>Continuous Dues</u>			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 2px;">AUDITED</td> </tr> <tr> <td style="text-align: center; padding: 2px;">POSTED PAGE</td> </tr> </table>	AUDITED	POSTED PAGE	NOTE: THIS RECEIPT DOES NOT TAKE THE PLACE OF AN OFFICIAL MEMBERSHIP CARD. <div style="text-align: right;">  <u>Joe Honest</u> QUARTERMASTER </div>
AUDITED			
POSTED PAGE			

Example 2

Monthly Financial Statement Quartermasters Details of Receipts & Disbursements (Example 3, Page 9)

The Detail of Receipts and Disbursements (VFW Store Item #4208) is not intended to replace the Receipts, Expenditure and Distribution Ledger. It is a form designed to assist Post Quartermasters in the listing of Receipts and Disbursements between and during Post meetings for the purpose of providing Post Trustees and the Post Adjutant with a continuous record of the financial operation of the Post.

All receipts and disbursements must be itemized in detail. Once completed the original (and copies) must be turned over to the Post

Trustees for examination and audit. The Post Trustees:

- 1) Must ascertain if all receipts and disbursements have been properly listed and that properly approved vouchers/orders are in evidence to cover and authorize all disbursements.
- 2) Ensure all checks are properly signed (countersigned by the Post Commander if required by the Post By-Laws.)
- 3) Must satisfy themselves that the receipts of the previous meeting have been properly deposited in the bank by examining the bank receipted deposit slip.
- 4) Upon examination and audit of the statement, if found to be correct, they should so certify by placing their signatures thereon.

Distribution of this form is as follows: The triplicate or yellow copy should be given to the Post Adjutant so the information appearing thereon may be included in the minutes of the meeting. The original or white copy should be returned to the Post Quartermaster in exchange for the duplicate or blue copy. The duplicate or blue copy should be retained by the Trustees to verify and assist them in their quarterly audit of the Quartermaster's books.

Section 218 of the Manual of Procedure mandates Post Trustees to make quarterly audits of certain records and to submit proper reports thereof. Any negligence on their part in complying will make them (Trustees) individually and collectively liable for any loss the Post may suffer. Although the Trustees may not actually misuse Post funds, they do become, in case of loss, accessory to the act by reason of not performing their duties as prescribed by law and in accordance with their obligation. Keep in mind that bonding company liability is contingent with the compliance of VFW By-Laws by Post Officers.

More efficient, capable and loyal Post Trustees will reduce the number of claims to the bonding company.

An honest, accountable officer never has to be forced to render a report and always welcomes an inspection of his records.

Authority to Disburse

A Quartermaster may NOT disburse the funds of the Post without receiving proper authority from that Post by action on the floor at a regular or special meeting and the approval of the Post Commander. The Uniform System of Records and Accounts provides for a voucher which must be used. This simply means an approved paper voucher/order must be made for presentation to the Post for consideration of payment. Bills are presented to the Post for action before they are paid, except where circumstances do not permit a prior presentation. The bills must be clearly explained and in detail so every Post member will know the situation when called upon to vote. When the Post votes approval, the Post Adjutant prepares the voucher/order, has it properly signed by the person so designated and presents it to the Post Quartermaster for payment. Unless this is done, the Quartermaster is without authority to pay. When approved by the Post and properly signed by the Post Commander, it is the authority for the Post Quartermaster to disburse funds in the amount designated on that voucher/order.

The returned check properly endorsed (or electronic image thereof) is proof the money has been paid. In this manner, the Quartermaster has authority to pay and also proof that payment has been made. Vouchers/Orders must be carefully and permanently filed, and cashed checks accounted for properly, audited and filed for future reference, with correct notations in your books. This is what is known as a clear record and, as a good Quartermaster, you should never operate any other way.

Vouchers/Orders

The initial voucher/order must be self-explanatory and show clearly to whom the money is to be paid, how much is to be paid and for what, set forth in detail. It must also carry the correct signatures as required by the By-Laws and the Post. If the payment is reimbursement for expenditures already made, the voucher/order must be supported by the receipted bills made in detail. If it is for a bill being presented for payment, the itemized bill must accompany the voucher/order and remain a part of that voucher/order in the permanent file.

Always keep this in mind. You can never have too much proof for the proper receipt and disbursement of funds, because doubt can attach to any person, despite a record of probity and honesty. A Quartermaster may, with or without cause, be called upon at any time to account for stewardship. Never honor a voucher marked “miscellaneous expense.” If such expense cannot be detailed and itemized for Post approval, you are not required to make that disbursement.

The VFW Draft Book (VFW Store Item #4211) is a great way to control the voucher and payment order process.

POST No. <u>14001</u> DRAFT No. <u>63</u> <u>April 7</u> 20 <u>XX</u> TO <u>City Power and Light</u> FOR <u>electric bill</u>	<div style="text-align: right;"> POST No. <u>14001</u> DRAFT No. <u>63</u> </div> <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> TO THE QUARTERMASTER PAY TO THE ORDER OF <u>City Power and Light</u> </div> <div style="width: 35%; text-align: right;">  <u>April 7</u> 20 <u>XX</u> </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> THE SUM OF <u>Ninety-four and 53/100</u> </div> <div style="width: 35%; text-align: right;"> \$ <u>94.53</u> </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> TRUSTEE _____ TRUSTEE _____ </div> <div style="width: 20%; text-align: center;"> <u>Ken Price</u> COMMANDER </div> <div style="width: 40%; text-align: right;"> <u>M. Manner</u> ADJUTANT </div> </div>
---	---

Post Trustees' Report of Audit

The preparation and completion of the Post Trustees' Report of Audit (VFW Store Item #4214) at the end of each quarter is the duty and responsibility of the Post Trustees. In those instances where, upon recommendation of the Post Trustees and authorization by the Post, qualified accountants are engaged to perform the quarterly audit, it continues to be the duty and responsibility of the Post Trustees to submit the Post Trustees' Report of Audit as set forth in the By-Laws. As Quartermaster you must insist on its completion. The following is an example of a properly completed Trustees' Report of Audit, followed by definition of each blocks 1-18.



TRUSTEES' REPORT OF AUDIT of

The Books and Records of the Quartermaster and Adjutant of 14001
(District/County Council/Post No.)

Department of XX for the Fiscal Quarter ending June 30, 20 XX

FISCAL QUARTERS: Jan 1 to March 31 April 1 to June 30 July 1 to Sept. 30 Oct. 1 to Dec. 31

FUNDS:	Net Cash Balances at Beginning of 10. Quarter		Receipts During Quarter 11.		Expenditures During Quarter 12.		Net Cash Balances at End of Quarter 13.	
1. National and Department Dues (Per Capita Tax)	\$	00	\$	558 00	\$	558 00	\$	00
2. Admission or Application Fees (Department)		00		00		00		00
3. Post General Fund		1341 32		3828 16		2416 42		2753 06
4. Post Relief Fund (Poppy Profits, Donations, etc.)		134 89		2424 54		546 00		2013 43
5. Post Dues Reserve Fund (See Sec. 717, Manual of Procedure)		600 00		108 00		00		708 00
6. Post Home or Building Fund (Including Savings but Not Real Estate)		710 00		555 00		125 46		1139 54
7. Post Canteen or Club Fund		4900 00		2863 41		1314 89		6448 52
8. Other								
Life Membership		00		265 00		265 00		00
9. Bonds and Investments Not Credited to Funds		20000 00		16 88		00		20016 88
14. TOTALS:	\$	27686 21	\$	10618 99	\$	5225 77	15. \$	33079 43

16. OPERATIONS	
Have required payroll deductions been made?	<u>Yes</u>
Have payments been made to the proper State and Federal agencies this quarter?	<u>Yes</u>
Have sales taxes been collected and paid?	<u>Yes</u>
Are club employees bonded?	<u>Yes</u>
Amount of outstanding bills	\$ <u>0</u>
Value of Real Estate	\$ <u>250,000</u>
Amount of liability insurance	\$ <u>1,000,000</u>
Owed on Mortgages and Loans	\$ <u>0</u>
Value of Personal Property	\$ <u>50,000</u>
Amount of Property Insurance	\$ <u>300,000</u>

17. RECONCILIATION OF CASH & INVESTMENTS	
General Fund Checking Account	
Ending Balance Per Bank Statement	\$ <u>13490.21</u>
Less: Outstanding Checks	<u>427.66</u>
Plus: Deposits in Transit	<u>0</u>
Account Balance	<u>13062.55</u>
Other Checking Accounts (if applicable)	
Ending Balance Per Bank Statement	\$ <u>0</u>
Less: Outstanding Checks	<u>0</u>
Plus: Deposits in Transit	<u>0</u>
Account Balance	<u>0</u>
Savings Account Balance	<u>0</u>
Cash on Hand	<u>0</u>
Total Cash	<u>0</u>
Bonds and Other Investments	<u>20,016.88</u>
Total Cash and Investments	<u>\$ 33079.43</u>

18. TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT

Date July 15, 20 XX

This is to certify that we (or qualified accountants) have audited the books and records of the Adjutant and Quartermaster of 14001
(District/County Council/Post No.)
for the Fiscal Quarter ending June 30 in accordance of the National By-Laws and that this Report is a true and correct statement thereof to the best of our knowledge and belief. All Vouchers and Checks have been examined and found to be properly approved and checks properly countersigned:

Post Quartermaster Joe Honest
(Name)
Gordtown, USA
(Address)

Signed Dottie Best Trustee
Signed Sammy Ducan Trustee
Signed Adam Furst Trustee

This is to certify that the Office of the Quartermaster is bonded with ABC BONDING CO. in the amount of \$ 50,000 until September 30, 20 XX, and that this Audit is correctly made out to the best of my knowledge and belief.

Signed: Ken Price Commander

NOTE: Forward Original (Blue) Copy to your Department Quartermaster - See instructions on reverse side of both Yellow and Blue Copies.

No. 4214

FOR COMPLETING QUARTERLY TRUSTEES' REPORT OF AUDIT FORM

- # 1-9 **FUNDS:** Listed are those funds most likely to be carried by a VFW Post, District or County Council. Any special funds may be added in the blank spaces. A "fund" is an account which normally has both income and expenditures. In most cases, just about all of your miscellaneous expenditures (community service, youth activities, officer's expenses, etc.) are chargeable to your general fund and most miscellaneous income (proceeds from fund-raising activities, dues, etc.) are credited to your general fund.
- #10 **NET CASH BALANCES AT BEGINNING OF QUARTER:** The figures in this column are obtained from different funds as listed in your ledger. The individual items in this column as well as the total at the bottom of the column should be the same as the ending balances of the previous quarter.
- #11 **RECEIPTS DURING QUARTER:** The figures in this column are obtained by adding the amount shown in your ledger for the three months. This should include items transferred into a fund from another fund during the quarter.
- #12 **EXPENDITURES DURING QUARTER:** The figures in this column are obtained by adding the expenditures for each month. Include items transferred out of another fund during the quarter.
- #13 **NET CASH BALANCE AT END OF QUARTER:** The figures in this column are obtained by adding items 10 & 11 and subtracting items 12.
- #14 **TOTALS:** The figures in this line are obtained by adding the totals of items 10 & 11 and subtracting item 12 - you should arrive at the same figure by adding item 15.
- #15 **TOTALS:** Total should equal item 10 plus item 11 minus item 12.
- #16 **OPERATIONS:** Answer questions as applicable.
- #17 **RECONCILIATION OF CASH & INVESTMENTS**
- | | |
|-----------------------------------|---|
| Ending Balance Per Bank Statement | Enter ending balance shown on bank statement. |
| Less: Outstanding Checks | Total checks written on or before the date of the bank statement that are not on the bank statement. |
| Plus: Deposits in Transit | Total deposits made on or before the date of the bank statement that are not on the bank statement. |
| Account Balance | Subtract outstanding checks and add deposits in transit from the ending balance per the bank statement.
This should agree to the balance in your checkbook/ledger. |
| Savings Account Balance | Enter balance of any savings accounts. |
| Cash on Hand | Amount of money on hand that has not been included in "Outstanding Deposits" above. |
| Total Cash | Add all amounts in this column. |
| Bonds and Other Investments | Enter cost value of bonds and other investments. |
| Total Cash and Other Investments | Add Bonds & Other Investments line to Total Cash line. This figure should be the same as the amount in Box 15. |
- #18 **TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT:** Enter the date the audit is prepared, the Post name and number and the quarter for which the audit is prepared.

The Post Commander and Trustees must sign the Audit prior to submittal to the Department.

Enter the name of the Post Quartermaster, the name of the bonding company, the amount of the bond and the expiration date of the bond.

It is the duty of the Post Trustees to conduct the quarterly audits. It is the duty of the Commander to see that audits are made.

Note: The completed form, with the signature of the Post Trustees affixed to its accuracy, together with the signature of the Post Commander, should be forwarded to the Department Quartermaster. The Post Trustees should also sign the General Ledger at the ending point of the current audit period.

VFW EDUCATION & TRAINING SERIES

Quartermaster Guide to Federal Tax Info



VETERANS OF FOREIGN WARS

NO ONE DOES MORE FOR VETERANS.

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Quartermaster Guide

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Federal Tax Information

Income Tax Issues for Exempt Organizations

As long as there have been federal income taxes, there have been organizations that Congress has exempted from those taxes. Congress decided that the work of some organizations was so important it wanted them to keep their funds for their work, rather than paying part to the federal government. Many Posts erroneously assume that, because they are a VFW Post and are non-profit, they are automatically exempt from federal taxes. That is not the case. The IRS has established some specific procedures for obtaining and maintaining exempt status, and that procedure must be followed.

Congress established several categories of organizations that are exempt from federal income taxes. Those categories are usually referred to by the sections of the **Internal Revenue Code (IRC)** that grant tax exempt status.

Charitable contributions to qualified exempt organizations may be deductible for individuals and corporations under IRC 170(c)(3).

Veterans of Foreign Wars National Headquarters has obtained its exemption under a special veterans service organization provision, Section 501(c)(19). The National Headquarters exemption does not cover other units. In most cases, the Department Headquarters has obtained a “group exemption” (discussed below) that covers Posts in the Department.

If your Post is not covered under a Group Exemption and has not applied for and been granted a separate exemption, you are required to do so. To obtain a separate exemption, a Post must file an IRS **Form 1024**. A Form 1024 can be obtained by downloading from the IRS website at [irs.gov](https://www.irs.gov). VFW Posts should be eligible for exemption under section 501(c)(19), provided they have properly requested this exemption. Exemption under Section 501(c)(19) offers the most flexibility, because the exemption offers the broadest exempt purposes. Charitable contributions to VFW Posts that are exempt under 501(c)(19) may be deductible under IRC 170(c)(3). Section 501(c)(19) status may be the only exemption available if your Post operates a canteen. It is highly recommended

that you seek exemption under 501(c)(19). To obtain additional information concerning procuring and maintaining tax exempt status for your Post, review IRS Publication 557, "Tax Exempt Status for Your Organization", or contact your local Internal Revenue Service office. It is also strongly recommended that you consult with an accountant, attorney or other tax professional for advice concerning the appropriate exemption and compliance with IRS requirements.

Group ("Blanket") Exemptions

You should check with your Department Headquarters to see if it has issued a group exemption letter that covers your Post. If it has, you are not required to file a separate application for exemption on Form 1024 unless your Post no longer wants to be included in the group exemption letter or is no longer eligible for exemption under the statutory section upon which the group exemption was issued. In addition, a Post that fails to file form 990 for three consecutive years will have its tax exemption revoked by the IRS. If this occurs, the Post can no longer be covered under a group exemption and must individually file Form 1024 to reapply for tax exemption. However, to be included in a group exemption, each Post must authorize the Department Headquarters to include it in the group. The authorization must be signed by a duly authorized officer of the Post and retained by the Department Headquarters for which the group exemption is in effect.

To maintain a group exemption, the Department Headquarters must submit annually to the Internal Revenue Center with which it files its information returns the following information:

1. Data regarding all changes in purpose, character or method of operation of the Posts included in the group exemption;
2. Lists of the Posts fitting the following three categories;
 - A. Posts that have changed their names or addresses during the year
 - B. Posts no longer to be included in the group exemption
 - C. Posts to be added to the group exemption because they are newly formed or because they have recently authorized the Department Headquarters to include them.

3. Information required to be submitted by the Department Headquarters on behalf of Posts to be included in the initial group exemption is required for the new Posts to be added to the exemption.

Submission of this information does not relieve the Department Headquarters or any Posts from supplying any additional information which the IRS requires in order to determine whether the conditions for continuing the exemption are being met. Additionally, inclusion in a group exemption does not relieve the Post of any obligation it has to file income and payroll tax returns or pay taxes. Most Departments have obtained a group exemption under Section 501(c) (19). As the result of some recent IRS recommendations, those Departments that have group exemptions under Section 501(c)(4) are in the process of submitting applications for group exemption under Section 501(c)(19). You may be asked to provide information to support that application. Failure to provide that information may result in your Post losing its group exemption and require that you file for a separate exemption.

Return of Organization Exempt From Income Tax (Form 990)

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. 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. In the event that an organization loses its tax exemption for failure to file for three consecutive years, the organization can no longer be covered under a group exemption, and must individually file Form 1024 and reapply for tax exemption.

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
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. 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.

Exempt Organization Business Income Tax Return (Form 990-T)

An exempt organization may also be required to file Form 990-T if the organization's gross income from business unrelated to the organization's exempt purposes is \$1,000 or more. The obligation to file Form 990-T is in addition to the obligation to file an Informational Return (Form 990). Unrelated business income tax (**UBIT**) is defined as gross income derived by an organization from any unrelated trade or business regularly carried on by it, and not substantially related to its exempt purposes. While the IRS considers many factors in determining whether the activity is unrelated trade or business, an important factor is the degree to which the activity unfairly competes with taxable businesses. Generally, the tax applied to unrelated business income does not apply to:

- A. Dividends
- B. Interest
- C. Royalties
- D. Rents (other than certain rents on property acquired with borrowed funds)
- E. Gains from sales of assets
- F. Member's dues

The rules applicable to unrelated business income can be complicated, depending upon the nature and extent of your Posts activities. If you are unsure about your Post's obligation to file a 990-T or report certain types of income, you are encouraged to consult with a tax professional concerning these important issues. 990-T's are not subject to public disclosure.

Gambling/Bingo

The Internal Revenue Service has been very active in recent years with respect to gambling activity by tax exempt organizations. This includes such things as pull tabs, machines, raffles, etc. Such activities may be subject to Unrelated Business Income Tax (UBIT) and may also be subject to the Federal Wagering Excise Tax and Federal Occupational Tax. The rules with respect to gaming income are also complicated and you should consult IRS Publication 3079 for details. You should also consult a professional tax advisor.

The Internal Revenue Code (IRC) contains a specific provision exempting Bingo proceeds from unrelated business income tax where state and local law permits such games to be carried on by non-profit organizations and these organizations do not compete with taxable entities. This exception applies to bingo games even though they are regularly carried on with paid workers.

Section 513 (f) of the IRC (defining unrelated trade or business) specifically provides:

(f) CERTAIN BINGO GAMES

- (1) In general, the term 'unrelated trade or business' does not include any trade or business which consists of conducting bingo games.
- (2) Bingo Game Defined-For purposes of paragraph (1), the term 'bingo game' means any game of bingo
 - (A) of a type in which usually
 - (i) the wagers are placed
 - (ii) the winners are determined
 - (iii) the distribution of prizes or other property entry is made in the presence of all persons placing wagers in such game
 - (B) the conducting of which is not an activity ordinarily carried out on a commercial basis, and
 - (C) the conducting of which does not violate any state or local law.

The Internal Revenue Service has taken the position that the Bingo exemption applies only to regular Bingo and does not apply to "instant" bingo, pull tabs or other gaming, even if it is conducted during a Bingo session.

Department of the Treasury Bureau of Alcohol, Tobacco & Firearms Advisory

If your Post operates a canteen or otherwise sells alcoholic beverages on a regular basis, the Post may be required to pay a federal Special Occupational Tax of \$250 and obtain a Special Tax Stamp on or before July 1. Failure to pay the tax could result in a substantial fine. The law requires every retail dealer in liquors, other than a limited retail dealer, to file a special tax return (ATF Form 5630.5) and pay the special tax to the Bureau of Alcohol, Tobacco and Firearms. The term "limited retail dealer" includes a veterans organization making sales of distilled spirits, wine or beer on the occasion of any kind of entertainment, dance, picnic, bazaar or festival held by it, if the organization is not otherwise engaged in business as a dealer. The ATF generally takes the position that a "limited retail dealer" is one that occasionally serves alcoholic beverages in connection with an event but that a regularly conducted clubroom would not qualify. Title 27 CFR, part 194 contains the complete regulations concerning this tax. ATF has published a booklet, ATF P 5170.2, which addresses this issue. The booklet can be obtained from the District Director (Regulatory Enforcement), Bureau of Alcohol, Tobacco and Firearms for your region.

Warnings for VFW Posts

1. Don't assume your Post is exempt. Check with your Department to see if they have your Post under a group exemption. If not, obtain your own exemption.
2. Know which section of the Internal Revenue Code your Post is exempt under and know what the requirements are to maintain the exemption.
3. Remember that the Auxiliary is a separate organization. It may not be exempt under the Post exemption.
4. If a Post has "social members", the Post is not in compliance with the By-Laws and the Post may not be in compliance with the requirements for exemption under 501 (c)(19).
5. Member documentation (such as member applications) should be maintained and up-to-date.
6. Non reporting and non-payment of payroll taxes for Post employees not only puts your Post at risk with the IRS, but also puts the individual Post officers at risk.
7. Become acquainted with what constitutes Unrelated Business Income and ensure it is reported properly and taxes are paid if required.

Payroll Taxes

Tax exempt status does not relieve the Post of the obligation to file returns and pay federal and state payroll taxes (withholding, FICA, FUTA, etc.). If payments are being made to individuals for services rendered to the Post or any club room or any facility operated by the Post, it is likely that returns must be made and taxes paid. Failure to do so can result in severe tax consequences to the individual, the Post and responsible Post Officers.

Form 1099 – Misc

Form 1099-Misc is used to report miscellaneous income for individuals and companies who have been paid \$600 or more in non-employee service payments during a calendar year. If you paid \$600 or more to a non-employee during the calendar year, you must send that person or company a 1099-Misc showing the total that you paid for that year. Do not send a 1099-Misc to an employee. That is what a W-2 is for. The 1099-Misc must be submitted to the payee by January 31 of the following year, and it must also be submitted to the Internal Revenue Service (IRS) by the end of February.

Examples of payments that must be reported on 1099-Misc include:

- Income earned by an independent contractor, but not an employee.
- Fees, commissions, rents, or royalties paid.
- Payment for prizes, awards, or legal services.

Examples of payments that typically don't require reporting on 1099-Misc include:

- Payments to corporations. There are exceptions for medical care, and legal and attorney fees.
- Payments for merchandise.
- Payments to government agency or tax-exempt organizations.
- Scholarships and fellowships.
- Reimbursements made to employees under an accountable plan. The requirements of an accountable plan require that the payee must:
 - Establish the business purpose for the expenses.
 - Substantiate or document the expense claimed within a reasonable time period.
 - Return to the payor any amounts in excess of the substantiated expenses within a reasonable time period.

You may submit a 1099-Misc even if it is not required. If you are unsure whether a 1099-Misc should be issued, it is safer to issue the form. You need to be sure to obtain the Taxpayer Identification Number (TIN) from the company or individual performing the service. This could be an Employee Identification Number (EIN) or a

Social Security Number (SSN) depending on the type of company performing the service. It is recommended that you obtain the TIN before you make any payments to the contractor. Have them fill out Form W-9 before they begin their work.

The IRS can apply significant penalties for not filing or late filing. The penalty is \$50 per form for each form that is not filed at all. If the IRS can show “intentional disregard” of the filing requirements or the accuracy of the information, the minimum penalty is \$100 per 1099-Misc form.

Change in an Entity’s “Responsible Party”

In an effort to ensure that the correct person is contacted when resolving a tax matter, the IRS imposes a requirement to report a change in the identity of the “responsible party” for any entity that has an employer identification number. An organization must report a change in its “responsible party” to the IRS on Form 8822-B within 60 days of the change. The IRS instructions define a “responsible party” as the person who has a level of control over, or entitlement to, the funds or assets in the entity, that as a practical manner, enable the individual, directly or indirectly to control, manage or direct the entity and the disposition of its funds and assets. You will also use Form 8822-B to notify the IRS if you change the business mailing address or physical business location. The form and instructions can be found on the IRS website at irs.gov.

IRS Publication 3386

The IRS has issued a very useful publication entitled Tax Guide for Veterans’ Organization, Publication 3386. It is highly recommended that you obtain a copy and consult it when questions arise concerning your Posts’ tax obligations. A copy can be downloaded from the IRS website at www.irs.gov/pub/irs-pdf/p3386.pdf

VFW EDUCATION & TRAINING SERIES

Quartermaster Guide to Dues Processing



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Quartermaster Guide to Member Services

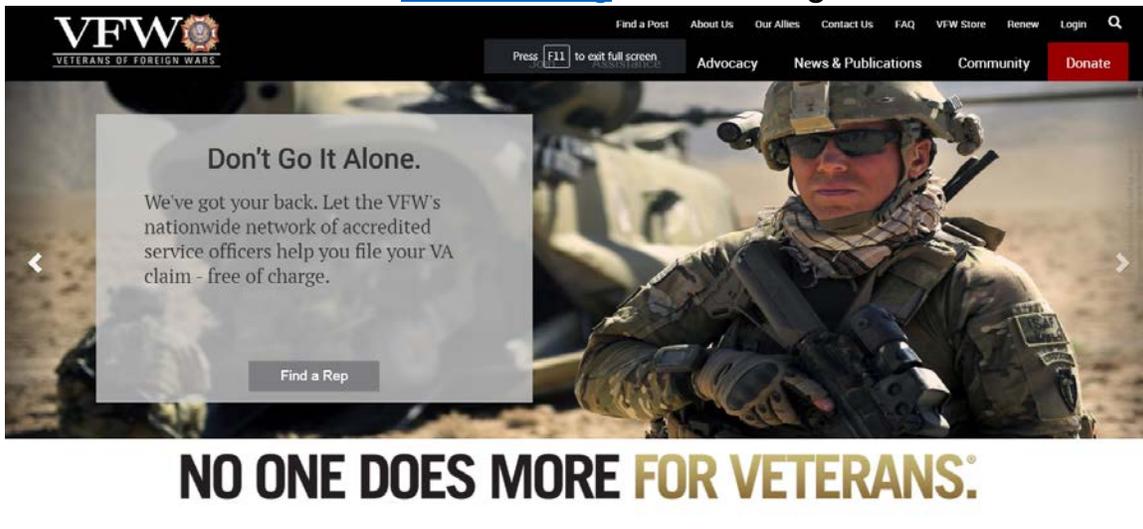
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Online Membership System (OMS)

OMS is a quick and easy way for you, as the Post Quartermaster, to handle all reporting of membership to National Headquarters as well as maintain information on members of your Post. We encourage you to log in and start using this function today. Listed below are instructions on how to take advantage of this program.

How to create an account using ID.me

1. Go to our website www.vfw.org and click login.



Once you click login the box below will appear. Go to Sign in with Troop ID

Find a Post About Us

Member Login

VFW
VETERANS OF FOREIGN WARS
NO ONE DOES MORE FOR VETERANS.

Email Address

Password

Login

[Forgot username or password?](#)

OR

[Sign in with Troop ID](#)

[Are you a new user?](#)

[Sign up with Troop ID](#)

[What is ID.me?](#)

Who 'Fo

In the cozy b
home, Zache

You will be prompted to sign in to your ID.me account. If you do not have an ID.me account, you can also create one by going to the link sign up for an account.

ID.me

Sign In [or sign up for an account](#)

Email

name@example.com

Password

Sign in

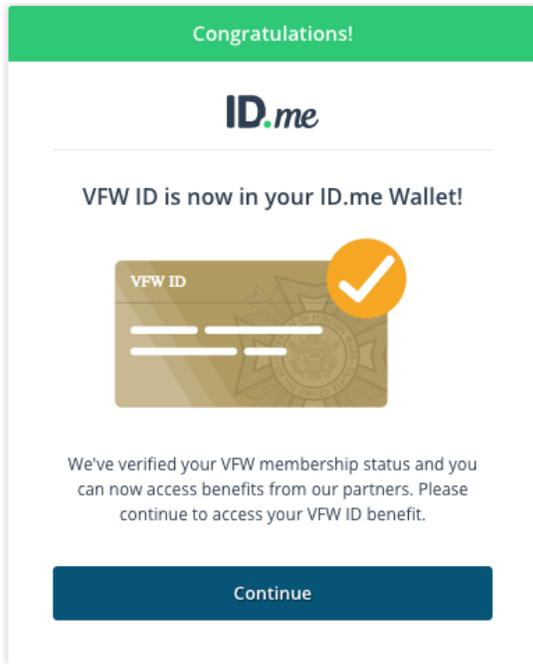
OR

Facebook ID Google ID

LinkedIn ID PayPal ID

[Forgot your password?](#)

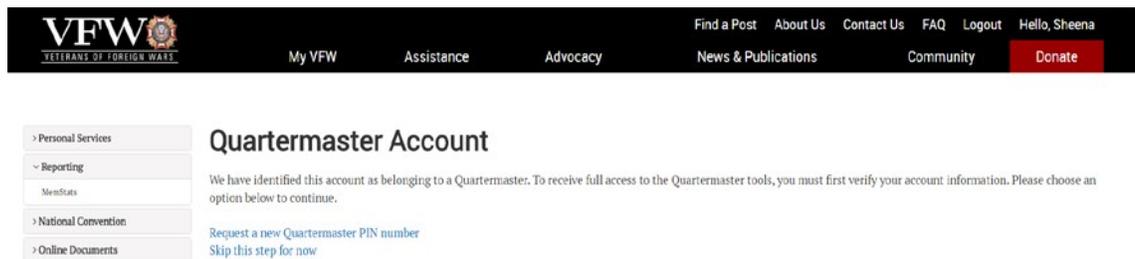
Follow the instructions for completing the ID.me account set up.



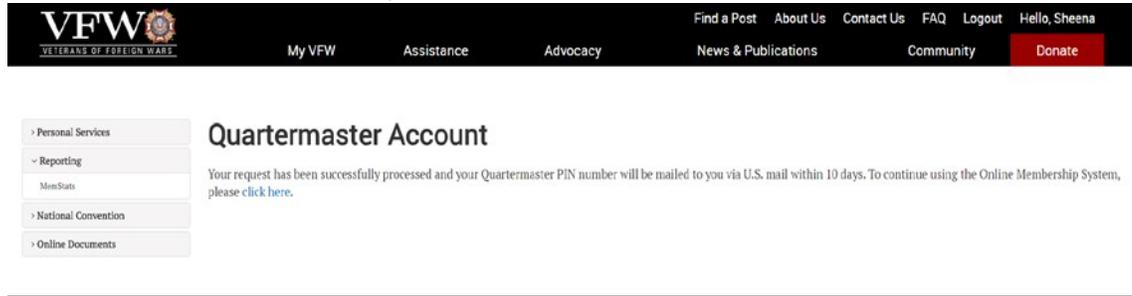
**A newly appointed Quartermaster utilizing the ID.me login will not be required to request a pin number for account recognition.*

A newly appointed Quartermaster who does not utilize the ID.me login should follow the below instructions for setting up their Quartermaster Tools.

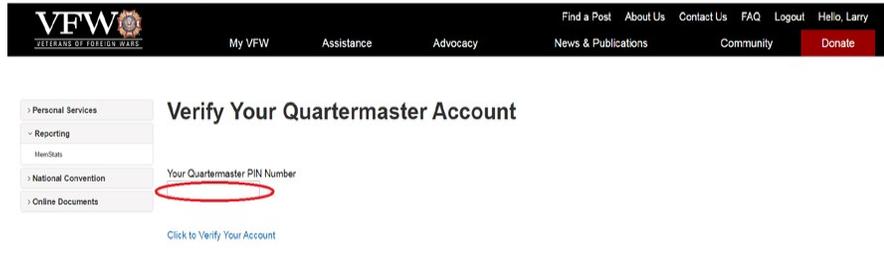
1. When logging into OMS, a newly appointed Quartermaster will receive the below message asking them to *Request a new Quartermaster PIN number*.



After you have requested your new Quartermaster PIN number, you will receive a message stating that your request has been successfully processed and your new PIN number will be mailed to you within 10 business days.



2. The last step in setting up your Quartermaster OMS account will be to verify your Quartermaster PIN number.



3. After you have verified your PIN number, OMS will refresh and provide you with your Quartermaster Tools. Note: PIN number is only used once.



Online Reports

MMJ Online – the Monthly Maintenance Journal is archived and contains the last 12 months of reports. This report provides the quartermaster with 3 pieces of information:

1. any maintenance done on your members during the specified period
2. the count of annual members processed during this time
3. the remittance amount due to the Post per member and total.

Life Member Payout – the Life Member Payout report is archived and contains payout information for several years. This report details the Post payout by plan type, membership number and name, payment amount per member and total.

Legacy Life Member Payout - the Legacy Life Member Payout report is archived and contains payout information for several years. This report details the Post payout by Legacy level, membership number and name, payment amount per member and total.

MemStats (Membership Statistics) - the MemStats report represents the numeric count of all payments processed and credited to your Post, District or Department for the current dues year.

Post Query – this area provides the Post Quartermaster with three different sources of information.

1. The Memstat Counts allows the Quartermaster to reconcile the total count credited to the Post. This is achieved by clicking each blue numeric total shown below each column heading.
2. The Post Counts is a current register of active post members. This report does not list deceased members or cancelled memberships. Any of these could have paid dues and been credited to your post for the current dues year prior to their inactivation. You may obtain detailed information by clicking the blue numeric total below each column heading.
3. The Unpaid section breaks your unpaid membership down by length of time and reflects deceased members. You may obtain detailed information by clicking the blue numeric total below each column heading.

Accounting Report – provides detailed information on remittance payments made to the Post for annual dues.

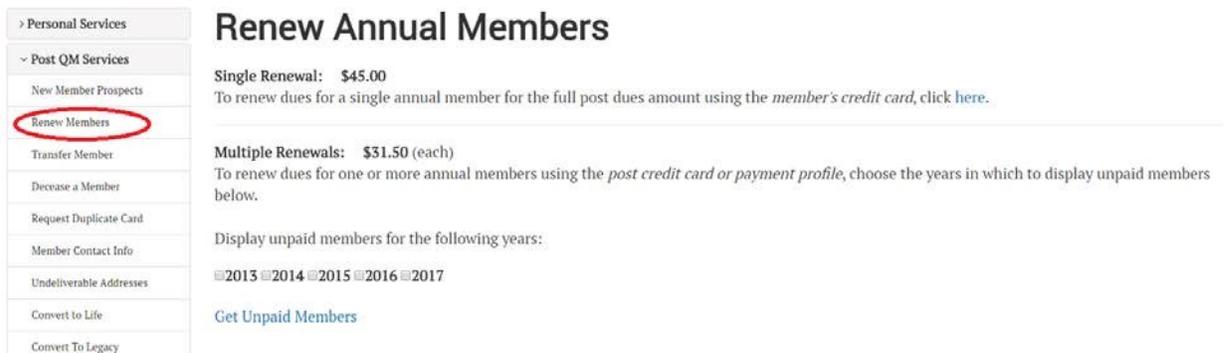
Annual Membership Dues

Annual Membership Application

The VFW membership application is an important tool for any Quartermaster. This form is used to transmit new or former members, life membership and installment life membership requests or to transmit a paying or non-paying transfer.

A Quartermaster can renew an annual member by using OMS as follows:

Click on Post QM Services, then Renew Members. You can select a Single Renewal or Multiple Renewals. Note: For Multiple Renewals select the year and then select the members that you would like to renew.



Renew Annual Members

Single Renewal: \$45.00
To renew dues for a single annual member for the full post dues amount using the *member's credit card*, click [here](#).

Multiple Renewals: \$31.50 (each)
To renew dues for one or more annual members using the *post credit card or payment profile*, choose the years in which to display unpaid members below.

Display unpaid members for the following years:
2013 2014 2015 2016 2017

[Get Unpaid Members](#)

You may also submit a membership by mail using a VFW membership application.

Membership applications are available at https://www.vfw.org/-/media/vfwsite/files/my_vfw/training-and-support/membership/membershipapplication.pdf?la=en or can be requested from your Department Headquarters or the membership department at VFW National.

Prior to submitting, please ensure this form is signed by the Quartermaster. If it is unsigned, it will not be processed but returned to the Post.

For our members' convenience, acceptable methods of payment are checks, money orders, American Express, Discover, MasterCard and Visa credit cards.

1. Complete the form by providing full and accurate member details. Incomplete forms will be returned for further information.
2. Indicate whether the member is new, a former member or is a transferring member.
3. Provide the recruiter's name and membership card number, if applicable.
4. Check the membership type which indicates if the member is being transmitted as an annual member, life member or enrolling in the life membership installment plan.
5. Under the membership type, a member can opt to enroll in AutoPay for annual dues or for the life membership installment plan.
6. If member dues are being paid by credit card, please complete the area provided for credit card authorization. The credit card holder's signature is required.
7. The top copy of the membership application is for National Headquarters use and should accompany the Post Quartermaster Transmittal Summary Form (PQMT-01).
8. A temporary receipt (which is found on the Post's copy) is given to the member.
9. Retain second copy of the membership application form for your Post records.
10. Membership application forms forwarded with a Post check should only include the National and Department dues amount. The Post should retain its portion of the dues payment.
11. Do not forward new member admission fee to National Headquarters. The Post Quartermaster should transmit the admission fee to their Department Headquarters. If the fee is received at National Headquarters, it will be considered a payment overage.

Life Membership

Anyone eligible for VFW membership also has the option of becoming a life member. By opting for life membership, individuals can save a significant amount compared to renewing annually.

The life member fee is determined using the applicant's attained age as of Dec. 31 of the calendar year in which the application is submitted.

ATTAINED AGE BY DEC 31	LIFE MEMBER FEES
Through Age 30	\$425.00
31-40	\$410.00
41-50	\$375.00
51-60	\$335.00
61-70	\$290.00
71-80	\$225.00
81+	\$170.00

A Quartermaster can convert a member to life by using OMS as follows:

1. Click on Post QM Services, then Convert to Life and enter the members name or card number.

The image is a screenshot of a web form titled "Convert Member to Life". On the left side, there is a vertical sidebar menu with the following items: "Personal Services", "Post QM Services" (expanded), "New Member Prospects", "Renew Members", "Transfer Member", "Decease a Member", "Request Duplicate Card", "Member Contact Info", "Undeliverable Addresses", "Convert to Life" (circled in red), "Convert To Legacy", and "New Member Form". The main content area of the form has the title "Convert Member to Life" and contains the following text and input fields: "ENTER A MEMBER NAME:" followed by a text input box, "OR", "ENTER A CARD NUMBER:" followed by a text input box, and a red "Search for Member" button.

Life Membership Application

You may also submit a life membership by mail using a VFW membership application.

1. Complete the VFW membership application.
2. Forward the top copy of the membership application, along with the full fee, to VFW National Headquarters.
3. The full fee is required for processing. DO NOT deduct any annual dues paid.
4. Retain the bottom copy of the completed membership application for your Post records.

Life Membership Installment Plan

The life membership installment plan allows a new member, or current annual member to obtain a life membership by paying in installments.

A prospective member or a current annual member can join this plan, at any time of the year, by making an initial payment of \$45.00. ***This \$45.00 keeps the member in good standing during the installment period and is not deducted from the life membership fee.*** After the initial payment, the member will have 11 monthly payments remaining.

The member may choose to receive a monthly invoice by mail or they may sign up for AutoPay. If the member elects the AutoPay option, they will not receive a monthly invoice by mail. Instead, the payments will be automatically deducted from the debit/credit card or bank account provided until balance is paid in full.

While paying on the installment plan, the member will receive an annual membership card. Once the life membership is paid in full, the member will be issued their life membership card.

Life Membership Fee Schedule

Attained Age on 12/31	One Time Payment	12-Month Payment Plan
		\$45 first payment Plus 11 payments of
18-30	\$425.00	\$38.64
31-40	\$410.00	\$37.27
41-50	\$375.00	\$34.09
51-60	\$335.00	\$30.45
61-70	\$290.00	\$26.36
71-80	\$225.00	\$20.45
81 and over	\$170.00	\$15.45

Installment Life Membership Application

1. The member should complete the VFW membership application indicating life membership installment plan.
2. If the member chooses to have payments automatically deducted from an account, they should check the appropriate box on the membership application.
3. Forward the application (top copy) and the \$45 payment (check or credit card), to the Member Service Center at VFW National Headquarters.
4. If paying with credit card, be sure to provide the expiration date and the amount of the payment. The form must be signed by the applicant in order to authorize any credit card payment.
5. Upon processing of the installment life membership application, a welcome letter will be sent to the member.
6. Invoices will be mailed monthly from National Headquarters directly to those members not enrolled in AutoPay.

Note: Quartermasters cannot process an installment membership application using OMS. However, they can advise the member to create an

OMS account and the member can utilize the installment plan under their login.

Example - Membership Application

VFW MEMBERSHIP APPLICATION

NAME EMAIL

ADDRESS

DATE OF SERVICE to DATE OF BIRTH PHONE

MILITARY SERVICE ACTIVE DUTY VETERAN NAT. GUARD/RESERVE BRANCH OF SERVICE ARMY NAVY AIR FORCE MARINES COAST GUARD

QUALIFYING FOREIGN SERVICE:

WW II VIETNAM SERVICE AFGHANISTAN (2001 - present) HOSTILE FIRE/IMMINENT DANGER FRY
 OCCUPATIONAL SERVICE DESERT SHIELD/STORM IRAQ (2003 -2011)
 KOREAN SERVICE (1950-1954) BOSNIA/KOSOVO USSN DETERRENT PATROL INSIGNIA
 KOREA DUTY (1950 - present) GLOBAL WAR ON TERRORISM/EXPEDITIONARY EXPEDITIONARY OPERATIONS

Location
 Date

Payment Authorization - You may pay by check or credit card. For payments by check, you will receive a yearly statement by mail. For credit card payments, please complete the following:

ANNUAL MEMBER
 I authorize the VFW to automatically charge my account \$ on a yearly basis to pay my Annual membership dues.
 I authorize the VFW to charge my account a one-time payment of \$

LIFE MEMBER
 I authorize the VFW to charge my account a one-time payment of \$

LIFE MEMBER INSTALLMENT PLAN
 I authorize the VFW to automatically charge my account \$ to be paid in 11 monthly installment payments after my initial payment of \$45.00.
 I authorize the VFW to charge the \$45.00 initial payment and I understand that I will be billed for the remaining 11 monthly installment payments.

Credit Card #
 (Mastercard, Visa, Discover or Amex only)

EXP. DATE AMOUNT \$ Signature:

NEW Post # FORMER MEMBER #
 TRANSFER from Post # State to Post #
 RECRUITER ID#
 (Please print)
 QUARTERMASTER (Signature)

AGE as of DECEMBER 31*	One-Time Payment	\$45 + 11 Payments of
18-30 Years Old	\$425.00	\$38.64
31-40 Years Old	\$410.00	\$37.27
41-50 Years Old	\$375.00	\$34.09
51-60 Years Old	\$335.00	\$30.45
61-70 Years Old	\$290.00	\$26.36
71-80 Years Old	\$225.00	\$20.45
81 Years & Over	\$170.00	\$15.45

Automatic Payment Plan Terms and Conditions: You authorize the VFW to initiate electronic debit entries or affect a charge by any other commercially accepted practice to your account set forth above for the payment of dues reflected on this application. You understand such charges may be made within 2-3 business days of payment due date. For installment payments, charges will be made on or around the 1st or the 15th day of the month. This authorization will remain in full force until VFW has received notification from you of its termination or upon completion of the installment payments. Annual dues are subject to change. By completing this authorization, you acknowledge that you will only receive notice when the payment would differ by more than \$10.00 from the most recent payment. Call VFW Customer Service at 1-800-963-3180 or write to VFW at VFW P.O. Box 119028, Kansas City, MO, 64171 to inquire about or cancel a payment, or to report problems such as bank closures, lost or stolen account numbers, closed accounts or unauthorized transactions. Cancellation requests must be received no later than 11:59 p.m. Central Time ten business days prior to the scheduled payment date. If you are unaware of the charge date for your account, please contact VFW. If a payment is returned by your financial institution (e.g., due to insufficient funds, incorrect account information, closed account, etc.) the VFW will contact you at the address we have on file for you, explaining why the payment could not be processed, and providing alternate payment options. The privilege of making payments under this agreement may be revoked by VFW if any item is not paid upon presentation. You may have additional rights and responsibilities under the Electronic Funds Transfer Act.

Life Membership Installment Plan Terms and Conditions: The VFW Life Membership installment plan allows any VFW member/applicant to purchase a Life Membership by making an initial payment of \$45.00 and (11) monthly payments. The member will be issued an Annual membership card at the time of enrollment. The member may elect to receive a monthly statement by mail or may set up a payment profile to make the monthly payment automatically using a credit/debit card or bank account. A payoff amount will be printed on each monthly invoice, allowing the member the option to pay in full. A permanent Life Membership card will be issued upon the completion of payments. The Life Membership fee is determined from the schedule using the applicant's age on December 31 of the year in which the application is submitted.

Delinquencies will be handled as follows: Up to 30 days - continue to bill, 31 to 120 days - delinquency can be corrected through make up payment(s) or plan end date pushed forward, More than 120 days - member is dropped from the installment Plan, all monthly payments made to date, are applied to future years annual dues.

VFW PLEDGE: I do, of my own free will and accord, solemnly promise and declare that: I will bear true allegiance -- to the Constitution of the United States of America -- and I will always be loyal thereto -- that I will never wrong or defraud this organization -- nor a member thereof -- nor permit any wrong to be done to either -- if in my power to prevent it, I will never propose for membership -- any person not eligible -- nor one whom I know to be unworthy, I will never make known to anyone -- not authorized to receive it -- any of the work of this order. Should my affiliation -- with the Veterans of Foreign Wars of the United States -- cease in any way -- I will consider this pledge -- as binding outside of the order -- as though I had remained a member of same. All this I promise and pledge -- upon the honor of a true comrade -- and a citizen of our great republic.

I attest that I am a citizen of the United States, that my Campaign Service was honorable, that I have never subsequently been discharged from military service under dishonorable conditions. I also certify that (1) I am entitled to a campaign ribbon or medal authorized by the U.S. Government based on my overseas service or; (2) I have served overseas in Korea or; I have received Imminent Danger/Hostile Fire pay. I further give authority to the Veterans of Foreign Wars to verify honorable overseas service entitling me to membership.

The review committee has performed its duties and recommends approval, rejection.

Applicants Signature & Date
 \$1.98 of your membership dues goes towards your VFW magazine subscription.

Committee Member Committee Member Committee Member

Post Continuous Transmittal Form

This form is used when the Post has one or multiple annual members to submit by mail. This form is not to be used to report transfers or new members

1. Forward the completed form with payment to VFW National Headquarters.
2. Indicate your Post number and Department on the upper right side of the form.
3. List the membership number and the name of each member being submitted.
4. Only list the members address if it is different than what is on record.
5. List recruiter information if applicable.
6. Indicate on the bottom of the form the total amount being remitted



Have you considered going on-line to process your VFW membership? Visit <https://emem.vfw.org> to find out about the many on-line functions available to Post Quartermasters.

This form is to be used to transmit dues on continuous members only. New members must be transmitted by completion of a Membership Application. Transfer requests must be accompanied by a completed MCR form, signed by the Post Quartermaster.

Post Continuous Member Transmittal Form							Post Number _____
							Dept. _____
Membership Number	Member Name	Address Change (complete only if address differs from what is currently on file)				Dues Amount	Recruiter Card Number
		Street Address	City	State	Zip		
1						\$	
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

Total Amount Being Remitted \$

This form should not be used to transmit new members, transferring members or life membership. It is only used for transmitting annual members of your post.

Post Quartermaster Transmittal Summary Form
(PQMT01)

This form is a tool to assist a Post Quartermaster in correctly balancing a membership transmittal.

1. Indicate your Post number and Department on the form.
2. Record the number of members being submitted and multiply the dues amount for the total.
3. In the event there are questions or processing issues regarding the transmittal, please provide a valid phone number and email address so you may be reached. Include the top copy of the form with your membership transmittal and payment.
4. The 2nd copy should be retained for the post records.

39837 A B



VFW POST QUARTERMASTER TRANSMITTAL SUMMARY FORM

www.vfw.org

This form must be used for the transmittal of dues and accompanied by Renewal Forms, Annual and/or Life Membership applications.

Department _____ Post No. _____ Membership Year _____ Post Check No. _____

Send only the National and Department portion of the dues for annual members.

Continuous	No. of Members _____	X	\$ Dues Amount <small>(National and Dept. portion only)</small>	=	\$ Total _____
New & Reinstated	No. of Members _____	X	\$ Dues Amount <small>(National and Dept. portion only)</small>	=	\$ Total _____
Life Members	No. of Members _____		\$ Life Member Fees	=	_____

TOTAL AMOUNT THIS TRANSMITTAL \$ _____

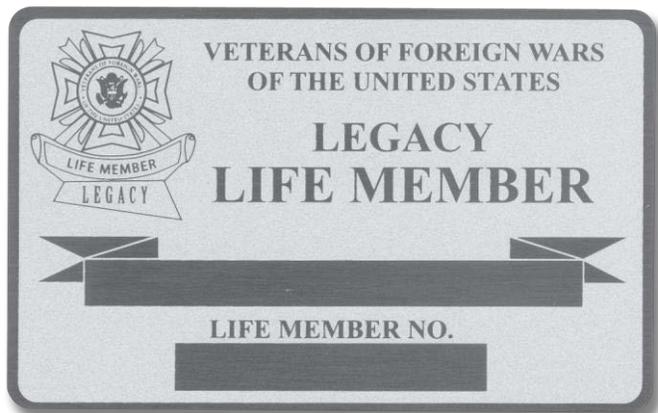
()
Daytime Phone No.
Post E-mail Address
Date
Quartermaster Signature

PQMT-01
REV.0204

Legacy Life Membership

The Legacy life membership program enables VFW life members to leave a lasting impression on our great organization. You may also purchase a Memorial Legacy in the name of a deceased VFW life member to help future generations know and remember their sacrifice and contributions. The membership will endow additional income, made in the member's name, that will provide a stable financial foundation for your Post and VFW overall.

The Memorial Legacy option allows for a Legacy membership to be purchased in the name of a deceased life member. Deceased Legacy members can also have their level of Legacy membership upgraded, as long as their existing Legacy membership had not been paid out as a one-time endowment. To purchase a Memorial Legacy life membership, payment must be sent in full for the desired Legacy level (there is no installment option for Memorial Legacy membership). In addition to the members information as requested on the Legacy membership form, it is also required that we receive the name and address of the person who will be receiving the Legacy kit, as well as the person to be recognized as purchasing the membership. The full Legacy kit, including an additional certificate of recognition to the purchasing party will be sent out to the address that is provided.



Legacy Life Membership Application

1. Select from three categories of membership: Gold, Silver or Bronze, each offering its own package of exclusive benefits. A life member can upgrade to another level at any time by paying the difference in cost between the two levels.

LEGACY LIFE MEMBER EXPLANATION OF BENEFITS

MEMBER INCENTIVES	BRONZE \$400	SILVER \$800	GOLD \$1200
Plated Engraved Life Member Card	●	●	●
Lapel Pin	●	●	●
Hat Pin	●	●	●
Distinctive VFW Store Line for Legacy Life Members	●	●	●
Framed Legacy Life Membership Certificate	●	●	●
Member Recognition on Internet & Convention Program	●	●	●
Member Recognition at Kiosks at Memorial Building in Washington, D.C. and Museum at National Headquarters	●	●	●
Special Legacy Life Member Plaque	●	●	●
Hat Patch			●
Personalized Brick at Centennial Plaza			●
VFW Store Discounts (for personal use only) *	5%	10%	15%
Increased Level of No-Cost AD&D Insurance *	\$2000	\$3500	\$5000
Annual Endowment: Post	\$6	\$12	\$18
Annual Endowment: Department	\$6	\$12	\$18

* does not apply to Memorial Life Legacy Membership

2. Installment options are also available for Legacy life membership by making four equal payments. The first payment must accompany the application and be equal to one-fourth (Bronze \$100, Silver \$200, Gold \$300) of the level being purchased. The remaining balance will be billed quarterly by VFW National Headquarters. An automatic payment option is also available.

TOTAL 4 PAYMENTS OF			4 PAYMENTS
BRONZE	\$400		\$100
SILVER	\$800		\$200
GOLD	\$1200		\$300

3. On the enrollment form, be sure to mark whether the member wants a one-time endowment payment or to continue the annual endowment.

a. In the case of a one-time endowment, the principle amount of the Legacy will be paid in equal amounts to your Post, Department and the National organization, as applicable, upon the member's death.

b. With the annual endowment, the Legacy level payment will continue annually after the member's death.

LEGACY LIFE MEMBERSHIP ACCEPTANCE FORM

Life Member No. _____ Social Security No. _____

MEMBER NAME _____ EMAIL _____

ADDRESS _____ PHONE _____

CELL _____

Check
 Visa
 Master Card
 Discover
 Amex
 Installment Plan

BRONZE (\$400)
 SILVER (\$800)
 GOLD (\$1200)

Exp. Date _____ (MM/YY)

Signature _____ Date _____

Upon My Demise: (See Terms and Conditions - Item No. 6)

Make a One-Time Endowment
 Continue the Annual Endowment

PLEASE SELECT ONE:

Yes, I wish to become a Legacy Life Member of the VFW!

I am purchasing a Memorial Legacy in the name of a deceased VFW Life Member.

MY NAME _____

Data Entry

MEMBER CHANGE REQUEST (MCR) FORM

The MCR form should be used to report changes for both annual and life members:

1. Report name and address changes. Note: Change of a member's address to the Post address is NOT acceptable. Legal name changes must be accompanied by a copy of the court decree.
2. Report a members' death.
3. Request life, continuous or non-paying post transfers. Transfer requests require the Quartermaster signature. If no signature or improper signature is received, it will be returned to the Post.
4. Request replacement life or annual membership cards.

VFW ANNUAL/LIFE MEMBER CHANGE REQUEST FORM			
<input type="radio"/> Annual Member	<input type="radio"/> Replacement Card	Old Post No. _____	<input type="radio"/> Report Death <small>(Source of Information)</small>
<input type="radio"/> Life Member	<input type="radio"/> Post Transfer	New Post No. _____	<input type="radio"/> Accidental Death
		Location _____ <small>(City/State)</small>	<input type="radio"/> Post AD&D Insurance
Member No. _____			 VFW <small>(Veterans of Foreign Wars)</small>
Member Name _____			
Old Address _____ <small>(STREET, CITY, STATE, ZIP)</small>			
New Address _____ <small>(STREET, CITY, STATE, ZIP)</small>			
I certify that information submitted for the named member is correct to the best of my knowledge. I further certify that in the case of transfer, I will keep on file indefinitely form PT/MD (Post Transfer/Member Declaration), properly signed by the member and that the member was accepted by the Post under provisions of Sec. 107 national bylaws.			
Post Quartermaster (Please Sign) _____		Phone No. (_____) _____	
FOR YOUR CONVENIENCE THERE ARE INSTRUCTIONS ON THE BACK OF THIS FORM		VFW FORM MCR 0304	

Instructions for use of this form (form MCR)	
1. Please type or print. Use one form per member.	
2. Member's old address is required for address changes and transfers.	
3. Transfers: Life and Non-pay Annual	
a. Form PT/MD should be signed by the member and kept on file at the Post.	
b. Member must be accepted by transfer under Sec. 107. of national bylaws.	
4. DO NOT SEND CASH WITH THIS FORM.	
5. Standard life membership card replaced at no cost.	
6. Post Quartermaster must sign this form where indicated. Please include phone number.	
Mail completed form to: VFW National Headquarters Data Entry Department 406 W. 34th St., Suite 316 Kansas City, MO 64111	Attach VFW Magazine label here for any address change (if available). Please do not staple or paper clip. <i>Thank You.</i>

POST TRANSFER-MEMBER DECLARATION (PT-MD) FORM

When a member wishes to transfer to another Post, this form will need to be completed. This declares that the transferring life or annual member owes nothing nor has any pending charges in the former Post.

This form is to be kept ON FILE AT THE POST and is NOT forwarded to Department or National Headquarters.

VFW Post Transfer - Member Declaration	
"I hereby certify that it is my desire to transfer my VFW Membership	
from VFW Post No. _____	located in _____, _____,
to VFW Post No. _____	located in _____, _____.
I further certify that I am not indebted to my former post, be it through oral or written commitment or otherwise, and that, to the best of my knowledge, no written charges have been preferred against me by my former post, and I understand that any such indebtedness or charge which may be disclosed any time hereafter will render this transfer null and void."	
Member's Name: _____	Date: _____
Member's Signature: _____	
To Post Quartermaster: Retain this completed card at the post indefinitely. DO NOT FORWARD to National.	

Important Information

1. Monthly cut-off is completed the last business day of each month. All in house dues renewal payments are processed. Since new, reinstated and transfer members may take up to 10 business days for processing, those not completed will be rolled into the next cut-off period. Payments received after those dates are rolled into the next month.
2. Annual Dues - payments are made to Posts by electronic deposit only. These are paid monthly for annual memberships.
3. Life membership – payments are made 3 times each membership year in September, January and July. These payments are only made to Posts by electronic deposit.
4. Life and annual membership cards are mailed directly to the member. If a members' address is listed at VFW National Headquarters as undeliverable, no membership card will be printed. If a membership card is returned by the Post Office as undeliverable, the members' information will show on the online Post Query in red.
5. Duplicate payments for annual dues, received from the member or the post, will be processed and extend the membership "Paid Thru Date."
6. To replace a lost or damaged annual or life member card, you may go online to the VFW website at www.vfw.org or call toll free 1-833-VFW-VETS 1-833-839-8387
7. Aluminum life member cards are available for VFW life members only and may be purchased through the VFW Store. Personal and post information is engraved, rather than stamped and is included in the price of the card. Caution: these cards can set off metal detection alarms. Be sure to include your name, life membership number and your VFW post number. Life membership will be verified prior to production of this card. The cost is \$10 plus S&H.

To purchase an aluminum life member card, contact the VFW Store at 1-800-821-2606 or order online at www.vfwstore.org

8. Life member installment enrollees whose account goes past 120 days without payment will be removed from the installment plan. Previous payments will be left on the members account to be applied towards future annual dues.

9. A life member having an “Undeliverable” status for a minimum of one (1) year and the membership record indicates age 80 or older, will have their status changed to “Inactive.” Based on this procedure, please make every effort to obtain and forward a current address for your members that are reported as “Undeliverable.”

A Quartermaster has both the fiduciary and ethical obligation to their post, department and national organization to insure every deceased member (annual and life) is purged from the post or department roster in a timely manner.

Note: Change of a member’s address to the post address is not accepted.

Contact Us

Annual and Life membership payments should be sent to:

VFW National Headquarters
Member Service Center
406 W. 34th Street
Suite 316
Kansas City, MO 64111

Toll free number: **1-833-VFW-VETS** or **1-833-839-8387**

Bernard K. Hill, Director
Direct: 816-968-2794
barney.hill@vfw.org

Ken Romine, Associate Director,
Member Service Center
Direct: 816-968-1168
Kromine@vfw.org

Inquiries regarding dues please email msc@vfw.org

Name and address corrections should be sent to:

VFW National Headquarters
Member Service Center
406 W. 34th
Street Suite 316
Kansas City, MO
64111

VMail

National Headquarters offers a method of communication called VMAIL. This service provides email capability designed “For exclusive use of the VFW.” There is no cost and it is easy and safe to use.

VMAIL is an electronic email system designed specifically for the exclusive use of VFW posts, departments and National, which makes it safe from spam, viruses and the other plagues of an open system. VMAIL can revolutionize the way we communicate in our organization. To obtain your user name and password, contact the Member Service Center at msc@vfw.org or call toll free 1-833-VFW-VETS, 1-833-839-8397 any business day.

Probably not every Post has a computer with an internet connection but there is a member of every Post who does and would be willing to use that connection to share information distributed through VMAIL. Follow the simple instructions below to access VMAIL.

Access VMAIL through OMS

1. Login to your online account
2. You will find the Username and Password on the welcome screen

Notifications

> IT Request
∨ Personal Services
Manage Account
Account History
Payment Profile
Contact Information
Renew Membership
Request Duplicate Card
Become Life
> Post QM Services
> Reporting
> National Convention
> Election Report
> Online Documents

Online Membership System

Welcome back, Jonathan C Baker ! Here is your current membership information on file with the VFW. Please review and make any necessary changes.

Personal Information

Address: 326 Rick Rd
Calvert City, KY 42029-8730
United States [\[change\]](#)
Birthday: 10/2/1972
Branch of Service:

Membership

Card Number: 10131443
Post: V5739/ VFW Post 5739 Calvert City Post
Member Type: Annual [\[become life\]](#)
Paid Thru: 4/10/2018

[vMail \[Click Here To Visit VMail\]](#)

Username: post5739
Password: 0548



3. Click the blue script next to VMAIL above the Username and Password
4. Enter the User and Password and Submit

Welcome

VMAIL. The power of VFW communication starts here.

User:

Password:

Submit

By clicking the Submit button, you agree to [these terms](#).

If you do not know your VMail Password, email MemberDuesProcessing@vfw.org or call 1.800.963.3180.

Please note, all Post VMail addresses are entered as postxxxx@vfw.com (ex. post1234@vfw.com).

- All Department VMail addresses are the two letter state abbreviation (ex. Department of Missouri would be mo@vfw.com).
- You may reach National Headquarters by emailing info@vfw.org.
- Remember, you may only email through the VMail system with those addresses ending in vfw.org or vfw.com.

Access VMAIL through the web:

1. Go to www.vfw.com
2. Enter your User Name and Password.
3. Click the Submit button.

VFW EDUCATION & TRAINING SERIES

Quartermaster Guide to Cross of Malta & Logo Usage



Cross of Malta



The Veterans of Foreign Wars of the United States adopted for its symbol the Cross of Malta, which has a heritage of honor, duty, sacrifice and courage that dates back to the 11th century.

Each design aspect of VFW's Cross of Malta symbolizes something special. The Great Seal of the U.S. contains a modified scroll from "E Pluribus Unum" (Out of many, one) to "Pro Deo Pro Patria" (For God For Country) together with the cross and radiating rays symbolize the character, vows and purposes distinguishing VFW as an order of warriors who have traveled far from home to defend sacred principles. Its eight points represent the beatitudes prescribed in the Sermon on the Mount: Blessed are the poor in spirit, the meek, the pure, the merciful, the peacemakers; blessed are they who mourn, seek righteousness and are persecuted for righteousness' sake. VFW added the sun's rays between the eight points and the cross. These emphasize the vigor and warmth with which the present-day brotherhood is pledged to defend the nation and to extend its mercy. Superimposed over the cross is the American eagle—the sacred symbol of a proud nation and people. While the Maltese Cross has religious origins and was used by the crusading Knights of St. John as a battle standard centuries ago, it is equally relevant today as a symbol of all those battling for noble ideals.

The Cross of Malta trademark was issued June 9, 1931. Pursuant U.S.C. Title 36, Chapter 7A, Sections 111-120, the Veterans of Foreign Wars of the United States has the exclusive right to the use of its name and the sole exclusive right to the use of the emblem and badges adopted by the corporation. Additionally, the Veterans of Foreign Wars of the United States has registered the precise logo appearing on your merchandise with the United States Patent Office. Finally, it is a federal offense to use the name or emblems of a federally chartered veteran's organization. See Federal Criminal Code, U.S.C.A., Title 18, Section 705.

The 115th National Convention approved a change to the National By-Laws clarifying the approval necessary for the use of the name "Veterans of Foreign Wars of the United States," and any associated logos or emblems. While the VFW's name, emblem and other marks continues to be protected by law, the amended By-Laws (Sec. 801, 803, and 805) now specifically require written consent by the VFW's Quartermaster General for the manufacture and use of those marks.

Departments and Posts are authorized to use the VFW name, logos, or emblems for printed or digital use for VFW activities, such as the creation of brochures for membership drives, Post events and other community outreach efforts, and do not need to submit a request form. Current logos for non-commercial use may be obtained from the VFW Communications Department by emailing Communications@vfw.org.

The VFW Store and its licensed vendors are the only authorized sources to use the VFW name and Cross of Malta on apparel, caps, and other merchandise. The first line of contact for merchandise is the VFW Store. The VFW Store can assist with certain custom items even though they are not in the catalog. Visit the VFW Store online at www.vfwstore.org or call 1-800-821-2606. If the VFW Store is unable to assist, use the attached form to request authorization to use a third party vendor.

If requesting items that cannot be procured by the VFW Store or its licensed vendors, complete the attached form in its entirety and submit to the Quartermaster General's Office prior to production. Please allow ample time to process your request.

The right to use the VFW marks is the "exclusive right" of the VFW of the United States and is not transferable. This means that any authorizations to use the VFW marks can only be granted by written approval by VFW's Quartermaster General. For instance, if a VFW Post wants to use the VFW name on a website, it may continue to do so through the use of the materials provided by the VFW Communications Department. If, however, a VFW Post wants to partner with a business and that business wants to use the name "VFW" on advertising, then permission to use the VFW name must come from the Quartermaster General. If the Quartermaster General has not granted written permission to use our name or marks, then it is a violation of law.

VFW Trademark Authorization Request



Date: _____

VETERANS OF FOREIGN WARS
NO ONE DOES MORE FOR VETERANS.

Instructions:

- Departments and Posts are authorized to use the VFW name, logos, or emblems for printed or digital use for VFW activities, such as the creation of brochures for membership drives, Post events and other community outreach efforts, and do not need to submit this form. Current logos for non-commercial use may be obtained from the VFW Communications Department by emailing Communications@vfw.org.
- The VFW STORE and its licensed vendors are the only authorized sources to use the VFW name and Cross of Malta on apparel, caps and other merchandise. Your first line of contact for merchandise is the VFW STORE. The VFW STORE can assist with certain custom items even though they are not in the catalog. Visit the VFW STORE online at www.vfwstore.org or call 1-800-821-2606. If the VFW STORE is unable to assist, you may use this form to request authorization to use a third party vendor.
- If requesting items that cannot be produced by the VFW STORE or its Licensed Vendors, complete this form in its entirety and submit to the Quartermaster General's Office prior to production. Please allow ample time to process your request.

I request written permission to use the following emblem and/or name exclusively for the purpose listed below:

- | | |
|---|--|
| <input type="checkbox"/> 'Veterans of Foreign Wars of the United States' Name | <input type="checkbox"/> 'Veterans of Foreign Wars of the U.S.' Name |
| <input type="checkbox"/> 'Veterans of Foreign Wars, U.S.' Name | <input type="checkbox"/> 'Veterans of Foreign Wars' Name |
| <input type="checkbox"/> 'VFW' Acronym | <input type="checkbox"/> VFW Cross of Malta |
| <input type="checkbox"/> Other: _____ | |

Item and Reason for Use: _____

When: _____

Where: _____

Quantity: _____

Use of Proceeds: _____

Color Version (1 color, 2 color, full color): _____

File Format (jpg, tif, pdf): _____

VFW Information

Dept/District/Conference/Post

Contact Name and Title

Address, City, State & Zip

Email

Phone Number

Producing Company Information

Company Name

Contact Name

Address, City, State & Zip

Email

Phone Number

I understand that any use of the VFW Emblem and/or VFW name requires prior written permission from the Quartermaster General of the Veterans of Foreign Wars of the United States. I understand that the use of the VFW Emblem and VFW name are the exclusive rights of the Veterans of Foreign Wars of the United States and any unauthorized use is a violation of federal law. I understand that the authorization, if given, may not be transferred and is subject to revocation at any time.

Signature

Printed Name & Title

Please return completed form to:

Quartermaster General
VFW National Headquarters
406 West 34th Street, 11th Floor
Kansas City, MO 64111
E-mail: qmgeneral@vfw.org
Fax: (816) 968-1189

Office Use Only
Approved?
<input type="checkbox"/> Yes <input type="checkbox"/> No
Date _____
State _____

VFW Auxiliary Trademark Authorization Request



Date: _____

Instructions:

- Departments and Auxiliaries are authorized to use the Auxiliary name, logos, or emblems for printed or digital use for Auxiliary activities, such as the creation of brochures for membership drives, Auxiliary events and other community outreach efforts, and do not need to submit this form. Current logos for non-commercial use may be obtained from the VFW Auxiliary at mzinn-sanchez@vfwauxiliary.org.
- The VFW STORE and its licensed vendors are the only authorized sources to use the VFW Auxiliary name and emblem on apparel, caps and other merchandise. Your first line of contact for merchandise is the VFW STORE. The VFW STORE can assist with certain custom items even though they are not in the catalog. Visit the VFW STORE online at www.vfwstore.org or call 1-800-821-2606. If the VFW STORE is unable to assist, you may use this form to request authorization to use a third party vendor.
- If requesting items that cannot be produced by the VFW STORE or its Licensed Vendors, complete this form in its entirety and submit to the Quartermaster General's Office prior to production. Please allow ample time to process your request.

I request written permission to use the following emblem and/or name exclusively for the purpose listed below:

- 'Veterans of Foreign Wars of the United States Auxiliary' Name
- Veterans of Foreign Wars of the United States Auxiliary Cross of Malta
- Other: _____

Item and Reason for Use: _____

When: _____

Where: _____

Quantity: _____

Use of Proceeds: _____

Color Version (1 color, 2 color, full color): _____

File Format (jpg, tif, pdf): _____

VFW Information

Dept/District/Conference/Aux

Contact Name and Title

Address, City, State & Zip

Email

Phone Number

Producing Company Information

Company Name

Contact Name

Address, City, State & Zip

Email

Phone Number

I understand that any use of the VFW Auxiliary Emblem and/or VFW Auxiliary name requires prior written permission from the Quartermaster General of the Veterans of Foreign Wars of the United States. I understand that the use of the VFW Auxiliary Emblem and VFW Auxiliary name are the exclusive rights of the Veterans of Foreign Wars of the United States and any unauthorized use is a violation of federal law. I understand that the authorization, if given, may not be transferred and is subject to revocation at any time.

Signature

Printed Name & Title

Please return completed form to:

Quartermaster General
VFW National Headquarters
406 West 34th Street, 11th Floor
Kansas City, MO 64111
E-mail: qmgeneral@vfw.org
Fax: (816) 968-1189

Office Use Only
Approved?
<input type="checkbox"/> Yes <input type="checkbox"/> No
Date _____
State _____

AVAILABLE IN THE VFW STORE



VFW RECRUITING KIT #4261

This kit contains everything needed to set up an effective recruiting booth or table to target either veterans or active-duty service members. Included are 25 each of the following "Take Pride flyers" (suitable for framing): WWII Service Medal, Korea Service Medal, Vietnam Service Medal, Southwest Asia Service Medal, Iraq Campaign Medal, Afghanistan Campaign Medal, Armed Forces Expeditionary Medal, Navy & Marine Expeditionary Medal, Occupation Service, Korea Defense Service Medal, China Service, Kosovo Campaign Medal, and Combat Duty. Also included are large posters, door hanger self-mailers, VFW decals, and a collection of applications, brochures flyers, copies of the VFW magazine, and a heavy-duty, nylon briefcase for transporting these items. A supplies reorder form is included for your convenience.

POST CHARTER KIT #4002

All the tools necessary for a new Post (or perhaps an existing Post that needs a fresh start) to get up and running quickly and easily. This complete kit contains everything necessary to conduct meetings, obligate members, account for members and funds, submit reports, conduct programs and more. Included are the following: an altar cloth, altar flag set (including a POW-MIA flag), Bible, gavel, eight copies of the VFW bylaws, Manual of Procedure and Ritual, a service office guide, Post minute book, quartermaster ledger, a pad of misc. receipt forms, draft book, receipts and disbursements pad, trustees report of audit pad, two VFW Store catalogs, a membership binder, 100 eligibility folders, 50 VFW Cross of Malta lapel pins, 100 membership application forms, 50 VFW benefits flyers, 50 membership recruitment brochures, a "Membership Campaigning on the Post Level" booklet, one "Starting A New Post" booklet and two copies of the absolutely vital "Report of Institution" form. Everything you'll need to ensure the success of a new Post in one convenient package.



NEW POST STARTER KIT #4003

A new "Post in a box." Designed to equip a team of up to four recruiters with everything needed to form a new Post. This comprehensive kit includes: An application for Post charter, "Starting A New Post" guide, 100 membership applications, 100 membership recruitment brochures, 100 VFW benefit flyers, 100 door hanger self-mailers, 100 VFW decals, four pocket recruiter guides (an absolute must for your recruiters), four eligibility folders, four "Membership Campaigning on the Post Level" booklets, four "You've Earned It" Posters and 20 of the new "Post Forming Soon" Posters. All kits available through the VFW Store by calling toll-free 1.800.821.2606 or go to www.vfwstore.org.

*Contents may vary as items are updated and new items become available.



VETERANS OF FOREIGN WARS

NO ONE DOES MORE FOR VETERANS.

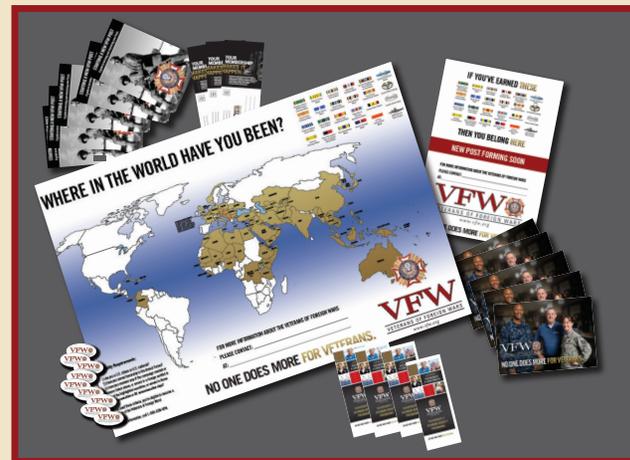
www.vfw.org

RECRUITING JUST GOT EASIER

The VFW Membership Department has everything you need to make your membership efforts successful at little or no cost.

Phone: 1.816.756.3390

E-mail: membership@vfw.org



RECRUITING TOOLS

some materials may be available online by logging in to www.vfw.org and following the Membership Recruitment & Retention Materials link.

Membership Applications

This two-part carbonless form is necessary for recruiting and reporting new members. Includes a copy to be forwarded to Department or National Headquarters with your dues transmittal, a Post record card and a temporary receipt card for the new member.

Door Hanger Self-Mailer

An exciting way to spread the word about the VFW and garner new leads. Includes benefit information, a reply card and die-cut slots for a Post business card. Make these a central feature of your next membership campaign.

Take Pride Flyers

Full-color of your qualifying campaign medal with its history: WWII Service Medal, Korea Service Medal, Vietnam Service Medal, Southwest Asia Service Medal, Iraq Campaign Medal, Afghanistan Campaign Medal, Combat Duty and more.

Membership Recruitment Brochure

Full-color, and with a distinctive design, this brochure is an essential part of any recruiting campaign. Recently updated, this brochure answers the question, "Why should I join?" Because *No One Does More for Veterans*.

VFW Eligibility Fold-Up Poster

Asking the question, "Where in the world have you been?" This 33" x 22" world map is the perfect addition to membership recruiting booths. Some 24 medals, ribbons and badges are pictured to coincide with eligibility information.

VFW Magazines

Just the thing to hand to prospective members and to those who haven't paid their dues in a while. Use them in membership booths or recruiting campaigns. Issues may vary, depending on what is available at the time of your order.

Women Veterans Brochure

Excellent for recruiting events with female veteran attendees. This attractive brochure highlights the camaraderie, support and benefits that come along with being a VFW member.

Recruitment Table Drape

Bring attention to your recruiting booth with this cloth table drape, available in 6' and 8' sizes. Available through the VFW Store by calling toll-free 1.800.821.2606 or go to www.vfwstore.org (#3472 and #3473).

VFW Tent

Maximum visibility and shelter for all your VFW events! 10' x 10'; steel frame; water resistant, fire retardant polyester canopy; easy set-up, collapses and folds into a convenient carry bag. Great for recruiting, Buddy Poppy events, setting up a remote service officer station and more! Store item #3482.

PROMOTIONAL ITEMS

"VFW Post Forming Soon" Poster

A glossy, full-color, 33" x 23" Poster announcing the formation of a new Post in your area. An up-to-date look and eligibility listing will make your next Post development effort a breeze. Includes space for contact information along with meeting times and locations.

"Join Now" Poster

Like our "VFW Post Forming Soon" Poster, this exciting tool is up-to-date and will make your next recruiting campaign easier than you thought. Includes space for contact information along with meeting times and locations. Glossy, full-color and 33" x 23".

Membership Eligibility Sheet

A complete and convenient reference tool. Always be up-to-date in your understanding of eligible service locations and dates.

TRAINING TOOLS

Recruiter Pocket Success Guide

Enables a recruiter to answer most questions posed by prospective members and their families. Conveniently tabbed sections cover topics such as: membership eligibility, benefits, veterans service, programs for active duty and their families, community service, young people and legislative efforts. Has an easy-to-use back cover flap to hold membership applications, along with pages of useful recruiting tips.

"Starting A New Post" guide

A primer for establishing a new VFW Post, including information on getting a Post Charter, recruiting members, communicating with local city and civic leadership, holding informational meetings, and an explanation of the procedures for new Post formation.

Legacy Life Brochure

Leave a lasting legacy by upgrading your life membership to a bronze, silver or gold Legacy Life Membership.

"Membership Campaigning on the Post Level" Booklet

Twenty-four pages, chock-full of information and strategies used in planning and conducting a successful membership campaign. Covers the basics of planning, contact techniques (with scripts) and follow up.

Recruiter Training Student Guide

This educational guide comprises informational material that parallels the instructors guide, along with additional forms relevant to hands-on recruiting. Includes an attractive folder to make a useful "take-away" package for your next recruiter training session.

ENSURE THAT YOUR POST GROWS BY USING EVERY AVAILABLE METHOD AND PRODUCT AVAILABLE THROUGH THE VFW BECAUSE...

NO ONE DOES MORE FOR VETERANS.®



VETERANS OF FOREIGN WARS

NO ONE DOES MORE FOR VETERANS.

Membership Department

406 W. 34th Street
Kansas City, MO 64111

Tel: (816) 756-3390

Fax: (816) 968-2728

Email at membership@vfw.org

ORDER FORM

Revised: May 2017

**Previous editions are obsolete!*

SHIP TO: NAME: _____
 ADDRESS: _____
 CITY: _____ STATE: _____ ZIP: _____
 PHONE: _____ E-MAIL: _____
 DEPT: _____ POST or DISTRICT #: _____
 CHECK ONE: CDR ADJ QM CNR Member VSO

DATE: _____

Please refer to the
VFW Store order form
for kits.

Quantity Ordered	Item Description	Quantity Per Package	Package Price	TOTAL PRICE
	Membership Application (see note below , above payment details)	25	FREE	
	Brochure, Women Veterans Recruitment	25	FREE	
	Brochure, Legacy Life Membership	25	FREE	
	Brochure, New Member Recruitment- Generations of Service	25	FREE	
	Brochure, Member Benefits	25	FREE	
	Brochure, Starting a New Post	1	FREE	
	Brochure, Legislative Priority Goals	50	FREE	
	Fact Sheet – VFW Talking paper	1*	FREE	
	Eligibility Information Sheet	1*	FREE	
	Brochure, Membership Campaigning on the Post Level	1	FREE	
	Door Hanger, Self-Mailers	25	\$1.00	
	Guide, Recruiter Success (pocket size)	1	\$1.00	
	Poster, "Join Now"	1	\$0.50	
	Poster, "New Post Forming"	1	\$0.50	
	Poster, "World Map of Eligibility"	1	\$0.50	
	Take Pride Flyers- Recruiter Kit Refill (Afghanistan Campaign Medal)	25*	\$1.50	
	Take Pride Flyers- Recruiter Kit Refill (Armed Forces Expeditionary)	25*	\$1.50	
	Take Pride Flyers- Recruiter Kit Refill (Combat Duty)	25*	\$1.50	
	Take Pride Flyers- Recruiter Kit Refill (Global War on Terrorism)	25*	\$1.50	
	Take Pride Flyers- Recruiter Kit Refill (Iraq Campaign Medal)	25*	\$1.50	
	Take Pride Flyers- Recruiter Kit Refill (Inherent Resolve Medal)	25*	\$1.50	
	Take Pride Flyers- Recruiter Kit Refill (Korea Defense)	25*	\$1.50	
	Take Pride Flyers- Recruiter Kit Refill (Korean Service Medal)	25*	\$1.50	
	Take Pride Flyers- Recruiter Kit Refill (Kosovo Campaign Medal)	25*	\$1.50	
	Take Pride Flyers- Recruiter Kit Refill (Navy/Marine Expeditionary)	25*	\$1.50	
	Take Pride Flyers- Recruiter Kit Refill (Occupation Medal)	25*	\$1.50	
	Take Pride Flyers- Recruiter Kit Refill (SW) Asia Service Medal	25*	\$1.50	
	Take Pride Flyers- Recruiter Kit Refill (Vietnam)	25*	\$1.50	
	Take Pride Flyers- Recruiter Kit Refill (WWII)	25*	\$1.50	
	Promotional Items, VFW Window Clings or Oval Bumper Sticker	25*	FREE	
	Promotional Items, VFW ask me how to join bumper sticker	1	FREE	
	Guide, Recruiter Training (Student Guide)	1	\$1.50	
	Take Pride, Fact Sheet & Eligibility PDF's available at www.vfw.org *			

For information and pricing on Membership items included in the Membership Product Catalog but not listed here, please contact the Membership Department. NOTE: **If you order applications only, the shipping is free.**

Sub-Total
Shipping
TOTAL

Payment Details:

PAYMENT METHOD: Cash Check/Money Order
 Bill me (*Quartermaster only*) Credit Card
Card Type: AMEX MasterCard VISA Discover
Name on Card: _____
Credit Card #: _____
Credit Card Exp. Date: ____ / ____

Shipping Information:

Sub-Total	Shipping Cost
\$0.00 to \$10.00	\$5.00
\$10.01 to \$25.00	\$7.00
\$25.01 to \$50.00	\$11.00
\$50.01 to \$75.00	\$15.00
Over \$75.00	Call for quote

Thank You!



VETERANS OF FOREIGN WARS

NO ONE DOES MORE FOR VETERANS:

www.vfw.org

2018 VFW Store

406 W. 34th Street - Kansas City, Missouri 64111

Website - www.vfwstore.org - Customer Call Center -

1-800-821-2606 - Fax - 816-968-1196

Order # _____
Date _____
Name _____
CCB _____
Check Amt. _____
Cash _____

For Office Use Only

DATE: _____
SHIP TO: _____

POST # _____ DEPT _____ Member # _____

CUSTOMER NAME _____
STREET ADDRESS _____
(Avoid using P.O. Box number)

CITY _____ STATE _____ ZIP _____

HOME PHONE _____

BUS. PHONE _____

E-MAIL ADDRESS _____

BILL TO: Must match credit card billing address.

POST # _____ DEPT _____ Member # _____

CUSTOMER NAME _____
STREET ADDRESS _____

CITY _____ STATE _____ ZIP _____

HOME PHONE _____

BUS. PHONE _____

E-MAIL ADDRESS _____

Table with 5 columns: Stock Number, Quantity, Catalog Description of Merchandise, Price, Totals. Rows include VFW Recruiting Kit, Post Starter Kit, Post Charter Kit, 6' VFW Black Table Cover, 8' VFW Black Table Cover.

Summary table with rows: Total for Merchandise Ordered, Missouri Resident Only - Add 8.6% Tax, Shipping & Handling, Balance Due from Previous Order, Total Amount \$.

Orders may be faxed to (816) 968-1196 when using a credit card. When orders are faxed - To avoid duplication, PLEASE DO NOT MAIL IN ORIGINAL ORDER.



Credit Card Number: [Grid of 16 boxes]

Expiration Date: ____ / ____

SHIPPING & HANDLING table with price ranges and shipping costs (e.g., Up to \$10.00 Add \$4.00).

For your protection, do not send cash or stamps. Make check or money order payable to Veterans of Foreign Wars of the U.S.

Signed _____ Money Order No. _____ Post Check No. _____



Member Number:

30 Day Temporary Card

Member Name _____

Valid until _____
30 days from approval

Post Quartermaster: _____

print / signature

VFW Post: _____



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Veterans of Foreign Wars of the United States

www.vfw.org