

Membership

COMMANDER'S CHALLENGE

We all know one of the key components of membership growth is recruiting, so for the month of September, Commander-in-Chief Duane Sarmiento has issued a special challenge to all our VFW Posts to bring us closer to our goal of 102% membership! Throughout the month of September, the Commander-in-Chief wants to see everyone doing their part to recruit new members into the VFW, and that means everyone!

The Post in each membership division that has the highest percentage of members who bring in at least one new or reinstated member during September will win a \$500 cash award, plus a special Recruiting Plaque for the Post listing all those members who helped us by recruiting at least one new member!

This challenge will compare your Post's prior year total to how many members in your Post have recruited at least one member during the month of September. For example, if you ended the year at 100 members and you have 10 members go out and recruit, that's 10% of your Post who met the challenge!

The strength of the VFW is our membership, and this is how we will increase that strength. We all know at least one fellow veteran who is eligible but hasn't yet joined - now is the time to get them to take that step! The Commander-in-Chief has set a high bar for success this year, and if we all do our part to help grow our Posts, we will meet that goal of 102%! We are ready to put in the effort to have a record-breaking year as we go out there and **MEET THE CHALLENGE!**

ALL-AMERICAN POST CAP ORDER INFORMATION

Members of an All-American Post may submit their cap order through the VFW Store.

2023-24 MEMBERSHIP PROGRAM

The 2023-24 Membership Program is available online at [vfw.org](https://www.vfw.org), under MY VFW, scroll down to Membership Quick Links, click on Membership Recruiting and Retention. You will see the 2023-24 VFW National Membership Program in blue letters.

MEMBERSHIP OBJECTIVES

As the membership year has begun, keep in mind our membership objectives, also written in the 2023-24 Membership Program.

- For everyone to recruit at least one new member and then mentor that member.
- Increase membership drives and/or events.
- For Posts, District and Departments to reach 102% membership by June 30, 2024.
- Develop new Posts and/or revitalize existing Posts.
- Increase Life Membership and Legacy Life Membership.

- Provide membership assistance using teams from your conference to assist and mentor those who request assistance.

NEW POST DEVELOPMENT & POST REVITALIZATION DEPARTMENT AWARD

The new membership year is off and running! I am encouraged by the number of Membership Chairs who have inquired about the resources and help your National Membership team has for you. Membership committees should be planning and organizing their recruiting efforts now! Order membership recruiting materials early and often; membership applications are always shipped to you free! If you have questions about Memstats, Post query, or if you are trying to charter a Post and you have more than (15) members on a charter application, give me a call, Matt Nute at 816.968.1122. We have many resources available to help you.

New Post Development and Post Revitalization Department Award: For each new Post chartered, and/or revitalized, the Department Quartermaster will receive:

- A \$250 credit from the VFW Store to be used towards necessary materials for the new Post.

For details on this and all other All-American membership incentives, view the Commander-in-Chief’s National Membership Program at vfw.org under *Membership Recruiting & Retention*.

For any questions or further information, please contact the Membership Department via email at membership@vfw.org or call us at 1.888.564.6839.

UPCOMING TRAINING

Membership Monday training webinar will be on Sept. 11, 2023, at 2:00 PM, CDT, Topic: Recruiting basics and utilizing Post reports. We urge you to pass along this information to all who would be interested.

LEGACY LIFE MEMBERSHIP

CHECK OUT OUR LEGACY LIFE VIDEO! Go to vfw.org, click on JOIN, and scroll down to Legacy Life Membership and then click on the video on the right. This prestigious program is available to all Life members and is now available in memoriam for past Life members. There are three levels of membership; each offer their own package of exclusive member benefits. Financial contributions to the Legacy Life member program are tax deductible to the maximum extent allowed by law.

Enrollment Cost:

Annual Payouts:

<u>Levels</u>		<u>Posts</u>	<u>Departments</u>	<u>National</u>
Gold-	\$1,200.00	\$18.00	\$18.00	\$18.00
Silver-	\$800.00	\$12.00	\$12.00	\$12.00
Bronze-	\$400.00	\$6.00	\$6.00	\$6.00

What will your Legacy be?

VFW Foundation

The VFW Foundation is proud to announce that \$419,500 was raised in sponsorships for the 2023 VFW National Convention held in Phoenix, Arizona, July 22-27. Additionally, all convention special receptions and luncheons were sponsored or co-sponsored through the efforts of the VFW Foundation.

The VFW Foundation recently received a \$20,000 grant from the Veterans United Foundation.

The May 2023 Burger King/VFW Unmet Needs campaign raised over \$430,000, which brings total fundraising for this fiscal year to \$745,000. Since the fundraiser's inception in 2007, Burger King and its supporters have donated over \$7.6 million to Unmet Needs!

Contact: VFW Foundation Director of Donor Relations Richard Freiburghouse, rfreiburghouse@vfw.org.

Development

Here is some helpful information about why the support of every VFW member is vitally important. VFW's life-changing programs are not possible through membership dues alone. In fact, **membership dues alone cover just 18% of the cost of programs**. As a nonprofit organization, the VFW relies heavily on the generosity of its members and patriotic supporters. When members donate, 100% of their net donation goes directly back to support their Department. *Please spread the word and give as generously as you are able.*

VFW Christmas Cards, Tote and Socks – This month we are mailing VFW Christmas Cards, a VFW tote and VFW socks as our way of saying “Thank You” for your generosity in helping provide much-needed services to fellow veterans and service members. With the holidays quickly approaching, your support is urgently needed! Please help our heroes by sending a special donation when you receive this package. And take the time to visit a hospitalized or homebound veteran or current service member this holiday season. Your best wishes and thanks for their service mean more than you can imagine. You can visit heroes.vfw.org/Volunteer to find out about volunteering at your local VA facility.

Simplify Your Will Planning While Supporting the VFW – If you are considering a gift to the VFW through your will or other estate plans, you can visit vfw.org/PlannedGiving for helpful tips, tools and other FREE resources! Request our Estate Planning Kit to help simplify and organize the estate planning process for you and your attorney. For assistance or more information, please contact VFW Planned Giving at 816.968.1119 or email plannedgiving@vfw.org.

Have You Heard About the VFW's Partners in Patriotism? – Adjutant General Dan West would like you to join with him in supporting the VFW's life-changing programs for veterans, service members and their families and reduce the amount of mail you receive. The VFW has an option that allows you to support VFW programs on a monthly, quarterly or yearly basis, as well as reduce expenses and eliminate fundraising mail. It is called Partners in Patriotism. As a member of Partners in Patriotism, you choose a set dollar amount for your donation (minimum amount of \$10) that is either charged to your credit card or set up as an Electronic Funds Transfer (EFT) from your bank account. Once you join the VFW's Partners in Patriotism, you will only receive the Quarterly Supporter newsletters to keep you informed of the many efforts your monthly gifts are making possible and a Year-End Tax Receipt mailed by the end of January. If you are interested in joining Partners in Patriotism, you may contact Donor Services in the VFW Development Department toll-free at

1.833.VFW.GIVE (1.833.839.4483) or email us at partners@vfw.org with “Partners in Patriotism Application” in the subject line.

VFW Friends of Freedom – If you are not already a member of the VFW’s online community, please visit vfw.org and look for the gold banner that says “**Find Out What’s Happening**” to sign up. As a member of the VFW’s Friends of Freedom, you will receive special emails with breaking VFW news, legislative alerts and unique opportunities to help the VFW in assisting our nation’s veterans, service members and their families. You may also visit vfw.org/VFWatWork and click on “**Read VFW success stories**” to learn how the VFW is fighting for veterans’ rights, assisting veterans in need, educating our youth and aiding military families across the nation. Check back often to see newly posted stories!

Department Resources – Many great resources are available for your Department to use in promoting fundraising programs. By visiting heroes.vfw.org/VFWTools, you will find the latest fundraising program information, ideas and promotional tools from the Development Department. Download ad slicks, ready-to-use articles and other items for your Department publications and/or website. Recent mailings and mail schedules are also posted on a regular basis. Use the tools found on the VFW Department Resources Page to help strengthen your Department programs. Check it out today!

Veterans & Military Support Programs

If your Department ordered and received the 2023-24 VMS Lapel Pins, please pay for them as soon as possible. You may utilize the VMS Donation link on the upper right-hand corner of the Dashboard.

As the Veterans & Military Support Program evolves and streamlines our operations, we have augmented the current Veterans & Military Support Programs Chair Tools webpage. This will be updated every month.

VMS All-American Requirement

VMS donations will only be handled through the Dashboard moving forward. An email was sent out June 29, 2023, annotating this change and explaining the NEW donation page. All Posts have to do is click on the VMS donation tab on the Dashboard to donate. The link will point them to OMS. No more checks to the National Headquarters.

If a Post does not use a credit card, the Post will send their donation to their Department HQs and the Department HQs will fill out the donation for their Post. Credit will automatically update on the Dashboard daily. No more weekly updates.

Overseas Departments will donate for the other programs through the link also in lieu of participation. Again, this will automatically update for credit daily.

Continue to do what you are doing and thank you for your continued support!

VFW’s “Sport Clips Help A Hero Scholarship”

The 2024 Spring Semester opened Aug. 1, 2023, and runs through Nov. 15, 2023. The application is available online only at vfw.org/scholarship.

DISPLAYING MILITARY SERVICE SYMBOLS. Military service flags, insignias, etc. should be displayed in the following order (left to right as you face the flags): Army, Marine Corps, Navy, Air Force, Space Force and then Coast Guard. For military flags, go to vfwstore.org/searchresults?q=MilitaryFlag.

PATRIOT DAY, SEPT. 11. Per Presidential Proclamation, Sept. 11 is designated as “Patriot Day.” The president requests the flag of the United States to be flown at half-staff (sunrise to sunset) and a moment of silence observed in honor of the individuals who lost their lives on that day due to terrorist attacks on the United States. For flags and other patriotic items, click here vfwstore.org/category/patriotic/miscpatriotic.

NATIONAL POW/MIA RECOGNITION DAY, SEPT. 15. Posts should conduct an appropriate ceremony. Information on conducting a ceremony can be found in the current VFW Manual of Procedure. For POW/MIA merchandise, click vfwstore.org/category/memorial/pow-mia.

2023-24 SMART/MAHER VFW NATIONAL CITIZENSHIP EDUCATION TEACHER AWARD PROGRAM. The Veterans of Foreign Wars wants to recognize the nation’s top elementary, junior high and high school teachers (teaching at least half of the school day in a classroom environment) who teach citizenship education topics regularly and promote America’s history, traditions, and institutions effectively through this program.

Now is the time to begin locating exceptional teachers for your Post to nominate for the next competition. All current certified/licensed teachers in grades K-12 are eligible. Previous national winners are ineligible. Nominations can be submitted by themselves, fellow teachers, supervisors, family members or other interested individuals.

All Post-level nominees should provide an entry form, a one-page resume as a minimum or up to five pages, including the resume, as a maximum of documentation of their teaching experience (for example: resume, references, news articles, etc.) and a head-and-shoulder photo of themselves, if available.

VFW Post Teacher Award chairpersons may submit one candidate, in each grade level (K-5, 6-8, 9-12), to their District by Nov. 15. If a Department does not have a District judging, then the Post winning entries would be submitted to the Department Headquarters and/or Department Chairperson by Jan. 1. The Department may select a single candidate, in each grade level, and submit them to VFW National Headquarters by Feb. 1 for National judging.

NOTE: The only item the National VFW Programs Department requires is the “VFW Department Teacher Award Citation Request Form” which will be available on the VFW website soon. You can locate this form by logging in to vfw.org and searching under “My VFW” in the Training & Support section.

VFW’s Department Citizenship Education Teacher award includes a citation for both the winning teacher and their school.

VFW’s National Citizenship Education Teacher awards include: three national \$1,000 awards for the top K-5, 6-8, and 9-12 teachers for professional development expenses; \$1,000 award to each winning teacher’s school; plaques for both the winning teacher and their school; and an all-expense-paid trip to attend a VFW National Convention.

Please verify that all websites, publications, announcements, etc. have the correct teacher award entry deadlines and rules for the 2023-24 program year. The teacher entry form, information page, and Chairpersons Guide are available on the VFW website.

Simply visit vfw.org/#login, log in to My VFW, then look under Member Resources, click on **VFW Training & Support**, then click on **Community Service & Youth Programs**, then look under **Additional Resources**. Here you will find all program manuals and on the same page are all other program materials.

IT'S SCHOLARSHIP TIME! It is the perfect time to contact schools, youth groups, parent organizations and others with information about Voice of Democracy and Patriot's Pen. Schools are making curriculum decisions now and parents are thinking about scholarships.

Please remember that Voice of Democracy and Patriot's Pen are VFW programs supported by the VFW Auxiliary. It is inappropriate for the VFW Auxiliary to conduct a separate judging at any level.

If you have questions regarding any of the above, please email nlopez@vfw.org or call 816.968.1155.

NEW VOICE OF DEMOCRACY AND PATRIOT'S PEN THEMES. The 2023-24 themes have been chosen by Commander-in-Chief Duane Sarmiento. The Voice of Democracy theme is **“What are the greatest attributes of our Democracy?”** and the Patriot's Pen is **“How are you inspired by America?”**

NEW VOICE OF DEMOCRACY AND PATRIOT'S PEN ENTRY FORMS. The new 2023-24 Voice of Democracy and Patriot's Pen entry forms are now available on the VFW website.

For Voice of Democracy and Patriot's Pen brochures, posters, awards and more, visit the VFW Store: vfwstore.org/category/programs/voiceofdemocracy for Voice of Democracy and vfwstore.org/category/programs/patriotspen for Patriot's Pen.

NOTE: “NEW” Voice of Democracy and Patriots Pen posters are now available!

VFW NATIONAL PUBLIC SERVANT AWARDS. New this year, the Explosive Ordnance Disposal category has been added. Departments are asked to submit five nominees (one for each career area) to the VFW Programs office no later than Feb. 1, 2024. VFW Programs will create citations for the following awards in each Department:

- VFW National Law Enforcement Award
- VFW National Firefighter Award
- VFW National Emergency Medical Technician Award
- VFW National 911 Dispatcher Award
- VFW National Explosive Ordnance Disposal (E.O.D.) Award

All Department Public Servant Citations must be requested through the “VFW Department Public Servant Award Request Form” through Formstack. VFW Programs staff will email the form link to Department Adjutants and Quartermasters. Deadline for Department submissions to National is Feb. 1 to receive for Department Convention presentations.

Each Department will receive their requested awards and should contact their recipients to arrange a presentation. Department Commanders may present the awards at their Department Convention, but are encouraged to also present the award in front of the recipient's peers at a professional association event, city

council meeting, etc. The purpose of the second venue is to expose these VFW awards to the general public and especially other law enforcement personnel, firefighters, EMTs, dispatchers and EOD personnel, many of whom are veterans eligible for VFW membership. Order plaques and citations for public servants from the VFW Store vfwstore.org/searchresults?q=public%20servant.

NOTE: VFW PUBLIC SERVANT AWARD CITATION POST ENTRY FORM. This form has been developed to assist VFW Post Safety Chairpersons with an entry form to hand out to the local Fire Department, Police Department, etc. to assist interested individuals in nominating one of their own. The entry form along with the required documentation are to be returned to the local VFW Post for their judging, by Oct. 31. Once a winner in each category has been chosen, the Post will forward the winning entries on to the next level of judging.

Simply visit vfw.org, log in to My VFW, then look under Member Resources, click on **VFW Training & Support**, then click on **Community Service & Youth Programs**, then look under **Public Servant Program**.

NOTE: Remember, the First Responder Medal is available through the VFW Store. To review this item, please click on the following link: vfwstore.org/products/32134.

NATIONAL COMMUNITY SERVICE VOLUNTEER RECOGNITION PROGRAM. This program is designed to provide recognition and awards to VFW members who volunteer their time to outside organizations. Recognition is in the form of certificates and/or lapel pins which are given to volunteers who have completed the number of hours prescribed for those awards. For more information, see the VFW Community Activities and Citizenship Education Chairperson's Guide or contact Tammy at 816.756.3390, ext. 6287 in the VFW Programs department for a nomination form.

VETERANS IN THE CLASSROOM MONTH IN NOVEMBER. VFW and VFW Auxiliary members are encouraged to volunteer in their schools to talk about their military and home front experiences to students. Invite your local military recruiter to join you to talk about military service today. Additional information can be found in the VFW Community Activities and Citizenship Education Chairperson's Guide.

Simply visit vfw.org/#login, log in to My VFW, then look under Member Resources, click on **VFW Training & Support**, then click on **Community Service & Youth Programs**, then look under **Additional Resources**. Here you will find all program manuals, and on the same page are all other program materials.

Participate in this activity during the week of Veterans Day, which is part of "National Veterans Awareness week," as designated by Congress. Find Pledge of Allegiance pencils and coloring books, plus other citizenship education tools at the VFW Store vfwstore.org/category/programs/citizeneducation.

"UPDATED" POW/MIA FLAG -- OFFICIAL DISPLAY DAYS. Under previous Public Law 105-85 (Nov. 16, 1997), it indicated there were only six days that federal agencies, military installations and U.S. post offices were required to display the POW/MIA flag. Now under new law, Public Law 116-67 (Feb. 21, 2020), it is required that the POW/MIA flag be flown on all days on which the flag of the United States is displayed. To purchase a POW/MIA flag, go to vfwstore.org/products/GP237.

IRS AND VFW AWARD MONIES. The Internal Revenue Service (IRS) requires that any recipient that receives more than a \$599 award should receive a Form 1099 identifying the proceeds as taxable. This will include the VFW programs Patriot's Pen and Smart/Maher VFW National Citizenship Education Teacher Award.

VFW Member Benefits

[According to the National Cancer Institute](#), men have a one in two chance of being diagnosed with cancer during their lifetimes; for women, the chance is one in three.

With these odds, it makes sense to be prepared, and the VFW makes it easy.

The VFW Cancer Care Insurance Plan, administered by AGIA and underwritten by Securian Life Insurance Company, helps alleviate the financial burden of cancer care should you be diagnosed with cancer, so you can focus on your health and recovery.

Cash benefits are payable for cancer related events and are yours to use as you see fit, including hospital bills, operations, mortgage, car payments or other expenses.

Help protect your financial future against the costs associated with a cancer diagnosis. For additional information including costs, benefits, limitations, exclusions, and rates of the Cancer Care Insurance Plan, click [here](#) or call 1.877.850.0183.

“Buddy”[®] Poppy

“BUDDY”[®] POPPY CAMPAIGN. Although we emphasize Buddy Poppies on Veterans Day and Memorial Day, it is important to realize that the distribution of Buddy Poppies should be a year-round exercise. Each time a Post participates in an activity where the public will be present, Buddy Poppies should be present as a fundraising tool and simply to recognize our fallen comrades. Where the VFW appears, Buddy Poppies should be a constant reminder that we will never forget those who have perished in the name of liberty. Just as “They Gave, Will You?” is a year-round thing, so should the distribution of VFW Buddy Poppies.

Remember that your poppies should be ordered a minimum of three (3) weeks in advance of your distribution date.

BUDDY POPPY UPDATE: National Headquarters conducted a review of the Buddy Poppy policy and procedures and implemented the following changes effective Aug. 1, 2023:

- 1) If you do not receive your order within four weeks of placing it with your Department, please contact your Department Headquarters to report you have not received your order.
- 2) If you do not report a missing order within 90 days of processing, the order will NOT be replaced free of charge, and you will have to resubmit your order.

Miscellaneous items (coin cans, buttons, posters, etc.) should be ordered directly from the VFW Store at vfwstore.org/category/programs/buddypoppy or the VFW Store/Emblem and Supply Catalog.

The Manual of Procedure provides that Post relief funds may be used for programs such as Voice of Democracy, Patriot’s Pen, Citizenship Education, and Community Service as long as suggestions in the chairperson’s guidebooks are used as an example of promoting these programs.

Posts are further reminded that Section 711 of the Manual of Procedure provides that non-profit organizations, exempt from taxes under Section 501(a) of the Internal Revenue Code, may assist with the

distribution of Buddy Poppies, provided there shall be no division of proceeds. A donation to these groups may be made from the Post general fund.

VFW SILVER, GOLD AND DIAMOND ANNIVERSARY POPPIES. The silver, gold and diamond anniversary Buddy Poppies are for Posts that are currently in their 25th, 50th or 75th anniversary years. For Posts currently in their 100th year anniversary, they can order any color and as many as they need. Anniversary poppies are approximately three times as expensive for us to produce, but because of the small quantities we deal in, we do not pass those costs on to the Posts. Please limit your order of anniversary poppies to 1,000 to ensure stock does not run out unless you are currently in your 100th year. These are ordered through the Department and processed the same as the red poppies.

National Veterans Service

HUMANA SCHOLARSHIP FOR ACCREDITED SERVICE OFFICER TRAINING

For the second consecutive year, VFW was able to offer a scholarship for up to 10 exemplary cross-accredited state or county service officers/claims representatives to attend VFW accredited service officer skill training Sept. 10-14, in Annapolis, Maryland. Each scholarship covers hotel, transportation, conference fees and per diem for the recipient.

This scholarship is available thanks to a donation from Humana Inc. and the VFW has chosen to dedicate these resources to help provide quality training to service officers who may not usually have an opportunity to train with the organization, allowing the VFW to reach deeper into communities to provide high-quality, free claims assistance to veterans. All scholarship recipients are currently accredited with the VFW through the U.S. Department of Veterans Affairs for the purposes of preparation, presentation, and prosecution of benefit claims before VA on behalf of VFW claimants.

VFW's accredited service officer training is one of the ways the VFW satisfies VA Office of the General Counsel's continuing education requirements for its global network of accredited representatives and is subject to periodic audit from OGC.

We thank our Humana Partners for such an incredibly generous donation to further the goals and objectives of the National Veterans Service in providing world class representation on behalf of our veterans, claimants, their families, and survivors.

National Legislative Service/Action Corps

PACT Act Claims Continue

The Department of Veterans Affairs extended the deadline to file a PACT Act claim and receive *retroactive benefits backdated to last year* through Aug. 14, 2023. Although that deadline has passed, veterans and survivors are still eligible to apply for benefits. If you have already submitted an Intent to File, be sure to contact an accredited representative to ensure your claim is submitted properly. The VFW-championed PACT Act added more than twenty presumptive conditions for burn pits, Agent Orange, and other toxins. Learn more about your eligibility at [PACTActInfo.org](https://www.pactactinfo.org) or connect with an [accredited representative](#) for assistance with your claim.

Administrative Operations

REQUESTING CEREMONIAL RIFLES, AMMUNITION & MILITARY EQUIPMENT – Department Adjutants and Quartermasters are asked to remind all Post officers to refer to the revised information located at vfw.org where they will need to log in to the “My VFW” page and select the “VFW Training and Support” link, then “Member & Officer Training, Forms and Templates” where you’ll have access to “Training Guides & Standard Operating Procedures” and then click on “Ceremonial Rifles, Ammunition & Military Equipment” when requesting a “conditional” donation of any government military equipment, ceremonial rifles or ammunition.

Before contacting the governmental agency, a formal written request is to be addressed and mailed to the Adjutant General at VFW National Headquarters and must be completed and signed by the current *Post Commander, Post Adjutant or Post Quartermaster*, one of whom needs to be the contact person.

Also to be included is that contact person’s email and mailing addresses plus phone number, not the Post address. Address the request to the Adjutant General, VFW National Headquarters, 406 West 34th Street, Kansas City, MO 64111.

Include the proper information as outlined in the “Ceremonial Rifles, Ammunition & Military Equipment” pages in the website. It is requested that a Post *not* go through their Department Headquarters (but send them a courtesy copy). This only slows down the processing and creates unnecessary paperwork for the Department personnel.

CAPS DURING CHAPLAIN PRAYERS – In accordance with the Ritual General Rule 13(b), “members will follow the action of the Chaplain or presiding officer relative to removal of caps during prayers; if uncovering, the hat shall be placed on the extended closed fingers of the right hand in such a way that the Cross of Malta is exposed and held over the heart.”

VFW Store

Check out VFW Store’s new items: Apparel, accessories and more! Go to vfwstore.org/category/more/newitems to browse, or look for your new catalog in the mail!



1. The following National appointments are hereby announced:

NATIONAL DEPUTY CHIEF OF STAFF:

Robert Schmidbauer, Sr., Post 6683, Enterprise, AL
David Gorman, Post 7400, Cottonwood, AZ
Susan Warner, Post 549, Tucson, AZ
Anthony Pupillo, Post 3420, Newark, DE
Christopher Robison, Post 1761, Bangor, ME
Lenwood Hampton, Post 6917, Las Cruces, NM
Stanley Martinez, Post 409, Salt Lake City, UT
Bruce Summers, Post 5050, Richfield, UT

ASSISTANT INSPECTOR GENERAL:

David Harris, Post 1349, Prattville, AL
Janie Miller, Post 12043, Maricopa, AZ
Michael Pearson, Post 2135, Peoria, AZ
Robert MacLess, Post 6984, Milton, DE
Danford Saucier, Post 9389, Caribou, ME
Roger Bartosiewicz, Post 3280, Clovis, NM
Timothy VonBon, Post 8307, Layton, UT
Nick Flake, Post 12087, West Jordan, UT

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

Gross receipts are considered to be normally less than \$50,000 if the organization:

1. Has been in existence for 1 year or less and received, or donors have pledged to give, \$75,000 or less during its first taxable year;
2. Has been in existence between 1 and 3 years and averaged \$60,000 or less in gross receipts during each of its first two tax years; and

NATIONAL HEADQUARTERS

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Kansas City, MO 64111
Office 816.756.3390
Fax 816.968.1157

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200 Maryland Ave., N.E.
Washington, D.C. 20002
Office 202.543.2239
Fax 202.543.6719

info@vfw.org
www.vfw.org

3. Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 consecutive tax filing years (including the year for which the calculations are being made).

If annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990-EZ. For the current IRS requirements, if an organization has gross receipts less than \$200,000 and total assets less than \$500,000, it may file form 990-EZ. However, if either gross receipts or total assets are above those limits, Form 990 must be filed.

For purposes of filing requirements, gross receipts include: total contributions; gifts and grants; program service revenue; membership dues and assessments; gross investment income (including interest, dividends, gross rents, and other investment income); gross income from the sale of assets other than inventory; gross income from special fundraising events; gross sales net of return allowances; and any other revenue.

IRS regulations require that all tax-exempt organizations make both their Application for Exemption and 990's for the last three years available for public inspection at their principal office and provide copies in response to written requests, subject to the payment of reasonable fees. There are substantial penalties for violation of these regulations.

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

4. VFW Posts should take the necessary steps to incorporate under the laws of the state in which the Post is located. Financial responsibility laws, as interpreted by the courts, may cause members of unincorporated Posts to be at risk. Incorporating under the provisions of Sections 708 of the National Bylaws and the Manual of Procedure and the laws of the state will provide protection for Post members. Posts are urged to contact their Department Adjutant to obtain the proper forms for incorporating. The Articles of Incorporation must be reviewed by the Commander-in-Chief prior to forwarding them to the proper state authorities. It shall be the responsibility of the Post Commander to ensure full compliance with both sections and to ensure that all state requirements for annual filing, fees, etc., are met in a timely manner.

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

6. All officers should obtain current 2024 copies of the podium edition of the Congressional Charter, Bylaws, Manual of Procedure and Ritual. Copies of the revised edition of the Congressional Charter, Bylaws, Manual of Procedure and Ritual are available through the VFW Store at National Headquarters. The 2024 revised edition reflects the amendments adopted by the 124th National Convention, which became effective on Aug. 22, 2023.

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

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

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

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

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



This authorization does not include the Cross of Malta or any other trademark and service mark of the VFW, including its name, emblems, or insignia. The use of other trademarks and service marks,

including the Cross of Malta, is still limited to VFW members in good standing unless such written consent has been obtained pursuant to Section 803 of the National Bylaws.

Only the VFW Store, its Licensed Vendors and those properly authorized pursuant to the National Bylaws may manufacture or sell merchandise bearing the VFW logo. Additionally, no person shall wear the VFW logo while engaged in any commercial or political activity in such a manner as likely to falsely convey that such activity is approved or endorsed by the Veterans of Foreign Wars of the United States.

Non-members desiring to wear the VFW logo should not knowingly harm, misuse or bring into disrepute the name or logos of the VFW. Authorization for non-members to wear the VFW logo is subject to revocation by the Veterans of Foreign Wars of the United States.

12. Certificates of charter evidencing consolidation have been issued to the following Posts:

Post Nos. 8252 and 12201 consolidated as Post No. 8252, Gloucester, Virginia
Post Nos. 7896 and 8318 consolidated as Post No. 7896, Benton, Wisconsin
Post Nos. 4203 and 9881 consolidated as Post No. 4203, Rockingham, North Carolina
Post Nos. 7330 and 7790 consolidated as Post No. 7330, Oakville, Connecticut
Post Nos. 445 and 10811 consolidated as Post No. 445, Charleston, South Carolina

BY COMMAND OF
DUANE T. SARMIENTO
COMMANDER-IN-CHIEF

OFFICIAL:

A handwritten signature in black ink, appearing to read "Dan West", with a long horizontal flourish extending to the right.

Dan West
Adjutant General



PLANNING CALENDAR

SCHEDULE OF VFW MEETINGS AND EVENTS

Rev. September 2023



2023

September 10 - 14	Accredited Service Officer Skill Level Training Annapolis, MD
September 10 - 15	Accredited Service Officer Basic Training Annapolis, MD
September 11 - 14	Fall Legislative Committee Meeting Washington, DC
October 12 - 15	Junior Vice Commanders and Department Quartermasters Training Kansas City, MO
October 20 - 22	Eastern Conference Atlantic City, NJ
October 20 - 22	Big Ten Conference Itasca, IL
November 2 - 5	Southern Conference Tulsa, OK
November 2 - 5	Western Conference Salt Lake City, UT

2024

March 2 - 6	Voice of Democracy Washington, DC
March 3 - 7	Legislative Conference Washington, DC
July 27 - August 1	National Convention Louisville, KY
August 23 - 25	Commander-in-Chief's Homecoming Savannah, GA
September 5	National Budget & Finance Committee Meeting Kansas City, MO

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