# VETERANS OF FOREIGN WARS DEPARTMENT OF OHIO

#### GENERAL ORDERS NO. 2024-25-5

**NOVEMBER 2024** 

#### 1. AMMO, RIFLES & MILITARY EQUIPMENT:

When ordering any military equipment, ceremonial rifles, or ammunition. 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 Post Commander, Post Quartermaster or Post Adjutant and include the proper information as outlined in the Leadership Guide. It is requested that a Post not go though their Department Headquarters. Correspondence that does not follow the correct procedure will be returned to the post for proper signature and/or information.

- 2. The attention of the Post Commander is directed to Section 708 of the National By-Laws and Manual of Procedure which prescribes the procedure for the Incorporation of Units. It shall be the responsibility of Post Commanders to ensure full compliance with Section 708, and to ensure that all state requirements for annual filing, fees, etc. are met in a timely manner. All VFW posts are encouraged to incorporate under the laws of the State of Ohio, Financial responsibility laws, as interpreted by the courts, could put members of unincorporated posts at risk. Any Post desiring to incorporate should contact Department Headquarters for the proper forms. An attorney is not required to incorporate.
- 3. All officers should obtain current copies of the National By-Laws, Manual of Procedures and Ritual. Copies of the 2025 revised edition are available from VFW Emblem & Supply Department and are available for free download on National website, www.vfw.org. Contact your Post Quartermaster.
- 4. The attention of all units is called to Section 1101 of the By-Laws and Manual of Procedure which provides for the formation and jurisdiction of the Auxiliary. This section provides that each unit of the Auxiliary shall be under the jurisdiction of the corresponding unit of the Veterans of Foreign Wars, but shall be permitted to function in accordance with the National Ritual, By-Laws and Rules and Regulations of the Auxiliary. In addition to provisions of Auxiliary By-Laws, solicitation of funds or donations by auxiliary units, including contracts with fund-raising organizations for greeting cards, calendars and/or label programs shall be subject to approval and ratification by the governing body of the corresponding unit of the Veterans of Foreign Wars.
- 5. An annual income tax return (Form 990) is required of each Post exempt from tax under Section 501(c) of the Code. Gross Receipts include income from all sources, including membership dues, liquor or restaurant receipts, etc. Some of this may be "unrelated business income," in which case filing of Form 990-T may be required. This return must be filed on or before the 15th day of the fifth month after the end of the Post's accounting period. Requests for extension of time to file may be made by submitting Form 2758, Application for Extension of Time to File.

If a Post fails to file the return on or before the due date, or the extended due date, a penalty of \$10 of each day the return is late (not to exceed \$5,000) is imposed unless it can be shown that the failure to file was due to reasonable cause. All units are alerted to reported activities of IRS District Offices in conducting unannounced investigations and/or surveillance of Posts to determine if non-members are being served or using VFW facilities.

In 2008, small tax-exempt organizations that previously were not required to returns may be required to submit an annual electronic notice, form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organization not Required to File Form 990 or 990-EZ. Small tax-exempt organizations, whose gross receipts are normally \$50,000 or less, are not required to file Form 990, Return of Organization Exempt from Income Tax. With the enactment of the Pension Protection Act (PPA) of 2006, these small tax-exempt organizations will now be required to electronically submit Form 990-N, also known as the e-Postcard, with the IRS annually.

6. The following special events are hereby announced:

Thunderstruck Tour – Membership Round-Up & Pick-Up, November 29, 30 & December 1, 2024. (SEE ATTACHED FLYER FOR DETAILS)

7. The Mid-Winter Conference will be held at Marriott Columbus Airport, January 9-12. 2024 The tentative schedule is as follows:

# Thursday January 9, 2024

- 1. Veterans Service Committee Meeting will convene 1:00-2:00 p.m. Thursday
- 2. Finance Committee Meeting will convene 2:00-3:00 p.m. Thursday
- 3. VFWOC Board of Directors Meeting will convene 4:00 p.m. Thursday

# Friday, January 10, 2024

- 4. Headquarters Office 8:00 a.m. 4:00 p.m.
- 5. Vendors 8:00 a.m. 4:00 p.m.
- 6. Programs Informational Table 9:00 a.m. 4:00 p.m.
- 7. Council of Administration Meeting (Parade of Checks) will convene 8:00 a.m. Friday
- 8. Poppy Display 9:00 a.m.-4:00 p.m. Friday & Saturday
- 9. Past Commanders Luncheon 12p.m. (noon) Friday
- 10. VFW Ohio Charities/Gaming & Licensing School of Instruction 1:30 3:30 p.m.
- 11. Department SR Vice Meeting with District Sr Vices 4:30 5:50 p.m.
- 12. Department Jr Vice Meeting with District JR Vices 4:30 5:30 p.m.
- 13. Auxiliary Mid-Winter Auction 7:00 p.m.

# Saturday, January 12, 2024

- 14. Headquarters Office 8:00 a.m. 4:00 p.m.
- 15. VFW Rider's Meeting 8:00 9:00 a.m.
- 16. VFW Training- Post Service Officer/Membership/Reporting, 9:00 10:30 a.m.
- 17. VFWOC School of Instruction 10:30 11:30 a.m.
- 18. Lunch Break 11:30 a.m. 1:00 p.m.
- 19. Voice of Democracy, Patriot Pen, Teacher & First Responders Luncheon (Invitation Only) 11:30 a.m.- 1:00 p.m.
- 20. Joint Session Voice of Democracy, Patriot Pen, Teacher, Law Enforcement/EMT, Top 3 Awards 1:00 - 4:30 p.m.
- 21. Past Department Commanders and Department Presidents and Honorees Reception Indentation Only 5:30 6:30 p.m.
- 22. General Reception 6:30 7:00 p.m.
- 23. Voice of Democracy Banquet 7:00 p.m.
- 24. VFW District 9 POW/MIA Vigil- Midnight

# Sunday, January 14, 2023

25. Depart for home

- 8. **ANNUAL DUES MEMBERS:** Members are reminded that under the new subscription dues plan, an annual Members' dues expire on their anniversary month. Annual members are encouraged to renew their dues prior to their anniversary date to avoid a lapse in continuous membership. Officers and committee members, whose membership is not in good standing by reason to pay current dues by their anniversary date, shall forfeit eligibility to hold any office for the remainder of the administrative year. In addition, every effort should be made to renew the membership of continuous members and sign up new and recover former members at all times during the year.
- 9. **POST COMMANDERS:** Are directed to Section 1001 (25) Manual of Procedure, the presence, dispensation, and/or consumption of alcoholic beverages or use of smoking or vaping products in VFW meeting rooms during VFW meetings are prohibited. Any such practice known to exist shall be terminated.
- 10. All Commanders are reminded that <u>Section 709</u>, Manual of Procedure *Control of Units*, requires that any activity, unit or club sponsored, conducted or operated by, for or in behalf of a Post and District or Department shall be at all times under the direct control of such Post, District or Department and that all money, property or assets of any kind must be placed in the care and custody of the respective Quartermaster. All commanders should ensure that all provisions of Section 709 are enforced.
- 11. Section 704 of the Manual of Procedure outlines the various things for which the Post Relief Fund can be used. The Quartermaster of the Post shall be the custodian of the relief fund and shall expend monies there from, as directed by the Post, for the following purposes only. (a) Aid, assistance, relief, and comfort of needy or disabled veterans or members of the Armed Forces and their dependents, and the surviving spouses 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 spouses, 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. 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
- 12. ATTENTION: All Post Commander, in order for <u>any VFW Post</u> in the Department of Ohio to be in GOOD STANDING, must be <u>Incorporated</u> and have <u>Proof of Insurance</u> on <u>file</u> with the VFW Department of Ohio. (Certificate of Liability)
- 13. Article VII- Miscellaneous Provisions; Section 709- Control of Unit, Paragraph II:

Any Post, District or Department owning and/or operating, directly or by reason of a holding company or other entity substantially controlled by the Post, District or Department 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, District or Department and must name, as additional insureds, the Veterans of Foreign Wars of the United States and the Department in which such Post, District or Department is located.

#### 14. ELIGIBILITY TO OFFICE

Attention to By-Laws Section. 215-No Member shall hold 2 elective offices at the same time but may hold an elective office and one or more appointive offices. Elected Committee members are not post officers and accordingly may concurrently hold an elected Post Office as provided for in section 216 of these by laws.

Any Officer or Committee member whose membership is not in good standing by reason of failure to pay current dues by their anniversary date shall forfeit eligibility to hold any office in that administrative year. Any member who is suspended from membership, pursuant to Article IX, shall forfeit eligibility to hold any office during the period of suspension.

# 15. SOLICITATION OF FUNDS- SECTION 214.

Posts may solicit funds or contributions or otherwise engage in fund-raising activities or projects only after a prior vote of the Post agreeing to such solicitations, activities or projects. Posts shall assure that such solicitations, activities or projects do not violate any applicable governmental law, ordinance or regulation nor bring or tend to bring dishonor or embarrassment upon the Post, its members or the Veterans of Foreign Wars of the United States. The name, seals, badges and emblems of the Veterans of Foreign Wars of the United States shall not be used in connection with any solicitations, activities or projects not in compliance with the foregoing. A Post shall not solicit funds or donations or otherwise engage in fund-raising activities or projects outside the immediate geographical area or community of the Post. Fund-raising organizations or individuals conducting solicitations, activities or projects for a profit shall not be engaged or used by any Post for such purpose unless such engagement is made by written agreement between the Post and the organization or individual's providing those services. The form of any such written agreement must be submitted to the Department Commander for review and approval at least thirty (30) days prior to any Post entering into any such agreement. In the event a Post shall employ or enter into an agreement with a fund-raising organization or individual to solicit contributions or engage in a fund-raising project, a surety bond or cash advance in the full amount of expected collections from the solicitation or project shall be furnished by the fund-raising organization or individual, said bond or cash advance guaranteeing payment of the funds solicited or raised to a bonded officer of the Post within thirty (30) days of the close of the solicitation or project, provided, however, that the bond shall be discharged or advance returned if such fundraising organization or individual shall make payment within thirty (30) days. If a bond or cash advance cannot be furnished, then all collections shall be made by members of the Posts sponsoring the solicitation or fund-raising project and funds shall be paid to a bonded officer of the Post who shall hold the funds pending proper distribution.

#### 16. CONSOLIDATION OF POSTS - SECTION 209.

October 9, 2023, VFW National Headquarters announced the approval for the consolidation of VFW Post 4192, Mineral Ridge, Ohio with VFW Post 419, Girard, Ohio. Formal announce will be in the National General Orders Number 4, 2023-24 series. A Charter Certificate will be issued and the consolidated Post is to be known as Girard Post No. 419, Girard, Ohio with a Senior muster date of June 17, 1931.

- 17. Districts and Post Trustee Reports of Audit are recommended to be submitted via email site at: <a href="mailto:vfwohioaudits@gmail.com">vfwohioaudits@gmail.com</a> each quarter (July-September). You may still mail & fax your report to Department Headquarters.
- 18. VFW UNPAID APPOINTMENTS 2024-25 SEE ATTACHED LIST

BY ORDER: Kari Pfeifer State Commander

OFFICIAL:

Richard T. Curry Richard T. Curry State Adjutant

# Attachments:

- 1- National 2024-25 Appointments
- 2- Thunderstruck Tour Membership Round-Up

# VFW Unpaid Appointment Committees Department Listing 09/23/2024

#### Ohio

	Onlo	
National Aide-de-Camp	James A Babcock, 6953 State Route 219, Lot 94, Celina, OH 45822-7134	5713
National Assistant Inspector General	Theodore P Best, 2378 W Poplar Ridge Rd NW, Malta, OH 43758-9012	4713
National Deputy Chief of Staff	Thaddeus M Brown, 17729 Ash Dr, Strongsville, OH 44149-6803	3345
National Assistant Inspector General	Stacy Camp, 39580 Zinn Ln, Radcliff, OH 45695-8906	9092
National Aide-de-Camp	Philip L Cress, 8800 Bethlehem Rd, Blue Rock, OH 43720-9790	10275
National Aide-de-Camp	David G Curl, 214 Topaz Ln, Wshngtn Ct Hs, OH 43160-1745	3762
National Aide-de-Camp	James W Dickens, 1750 Cleveland St, Salem, OH 44460-2416	5532
National Assistant Inspector General	Donald E Dietrich, 224 Delaware Ave, Greenville, OH 45331-2512	7262
National Aide-de-Camp	George A Downing, 432 N Washington St, Lima, OH 45801-4269	1275
National Aide-de-Camp	Ralph L. Evans, 8961 Davidgate Dr, Huber Heights, OH 45424-6422	5018
National Special Aide-de-Camp	Jack H Forster, 5460 Arapaho Way, Medina, OH 44256-5660	5137
National Aide-de-Camp	Robert L French, 1551 Mills Rd, Cridersville, OH 45806-9307	6772
National Aide-de-Camp	Kenneth L Gilsdorf, 313 Oak Ct, Walbridge, OH 43465-1447	9963
National Special Aide-de-Camp	John R Gorman, 34 Kyle Dr, Wapakoneta, OH 45895-4500	8445
National Aide-de-Camp	Elizabeth A Holder, 480 Blaine St, Geneva, OH 44041-1608	6846
National Aide-de-Camp	David A Ice Jr, 5706 Wynnewood Ln, Sheffield Vlg, OH 44035-0710	1079
National Aide-de-Camp	Tanya L Johnson, 13184 Swett Hollow Rd, Millfield, OH 45761-9752	9893
National Special Aide-de-Camp	John E Keirns, 100 N Clinton St, The Plains, OH 45780-1147	7174
National Special Aide-de-Camp	Michael P Kelly, 406 Maynard Ave, Crestline, OH 44827-1965	2920
National Aide-de-Camp	Ralph A Korb, 724 Coralberry Ln, Madison, OH 44057-3173	9295
National Aide-de-Camp	Paul E Kramer, 12387 Columbiana Canfield Rd, Columbiana, OH 44408-9767	5532
National Aide-de-Camp	Patricia K Largent, 120 Harrison Ave, Lot 6, Cadiz, OH 43907-1338	7477
National Aide-de-Camp	Heidi N Lawrence, 811 Gascony Dr, Reynoldsburg, OH 43068-2709	9473
National Aide-de-Camp	Stephen W Ledbetter, 801 Barnstable Ln, Bowling Green, OH	1148
	43402-8748	
National Aide-de-Camp	Maurice E Marks, 3440 County Road 223, Fremont, OH 43420-9233	3343
National Aide-de-Camp	David K Mathews, 1847 Fortstone Ln, Columbus, OH 43228-3875	4044
National Special Aide-de-Camp	Larry D Moore, PO Box 5124, Mansfield, OH 44901-5124	3494
National Aide-de-Camp	Duane K Mullen, 200 E Parkwood St, Sidney, OH 45365-1640	4239
National Assistant Inspector General	William A Myers, 952 S Horning Rd, Mansfield, OH 44903-7715	9943
National Aide-de-Camp	William E Myers Jr., 53994 National Rd, Bridgeport, OH 43912-7711	4811
National Aide-de-Camp	Todd M Neu, PO Box 530, 129 Lake Ct, Kelleys Island, OH 43438-0530	9908
National Aide-de-Camp	Jonathan P Obrien, 2233 N Hubbard Rd, Hubbard, OH 44425-9612	3767
National Aide-de-Camp	Michelle Pettitt, 893 Colonial Ave, Canal Fulton, OH 44614-9169	9795
National Aide-de-Camp	Vincent M Reusser, 37323 Broaddus St, Sardis, OH 43946-8656	9930
National Aide-de-Camp	Michael L Riley, 3188 Drew Dr, Fairfield Twp, OH 45011-0522	1069
National Deputy Chief of Staff	Federico Rojas Jr., 1480 Bimni Dr, Dayton, OH 45459-5407	9550
National Deputy Chief of Staff	Terry L Stanforth, 711 Fisher Dr, Fremont, OH 43420-4926	2947
National Aide-de-Camp	Craig W Tenhundfeld, 4982 Donlar Ave, Cincinnati, OH 45238-5327	6428
National Deputy Chief of Staff	Shannon L Wagoner, 425 E 9th St, Delphos, OH 45833-1220	3035
National Aide-de-Camp	Christopher H Wesp, 107 Union St, Wellington, OH 44090-1235	6941
National Aide-de-Camp	Joseph D Wilson, 618 Diana Dr, Holland, OH 43528-8571	3338
National Deputy Chief of Staff	Ervin L Yoder, 233 E Walnut St, Wauseon, OH 43567-1214	7424
National Assistant Inspector General	Jimmie J Yost, 2392 Coit Dr NW, Warren, OH 44485-1454	3332
National Aide-de-Camp	Dennis S Young, 1803 Robinhood Dr, Fairborn, OH 45324-3925	7262
National Aide-de-Camp	Robert E Zonneville, 5803 Mallard Ct, Mentor, OH 44060-1811	9295



Attachment #2