

**VETERANS OF FOREIGN WARS  
DEPARTMENT OF OHIO**

**GENERAL ORDERS NO. 2023-24-5**

**NOVEMBER 2023**

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 through 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 2024 revised edition are available from VFW Emblem & Supply Department and are available for free download on National website, [www.vfw.org](http://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 return 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:

Department Training – Nov 4, VFW Post 3288, Brookville, 9am  
District 5 Military ball, Nov 4, VFW Post 4713, Malta, 5pm  
Veteran’s Hall of Fame, Nov 5, Hamilton, 11am  
District 10 Meeting, Nov 5, VFW Post 3494, Mansfield, 10am  
Ohio Veterans Hall of Fame, Nov 8, Columbus, 6pm  
District 1 Military Ball, Nov 11, 5pm  
Crawford County Veterans Hall of Fame, Nov 11, Bucyrus 7pm  
District 4 Mini Conference, District Meeting, Nov 17-19, Cincinnati, 3pm  
District 6 Meeting & Steak Fry, Nov 18-19, VFW Post 892, Salem, 10am  
District 7 Military Ball, Nov 18, VFW Post Holiday Inn, Independence, 5pm  
District 8, Military Ball, Nov 18, VFW Post 1055, Ravenna, 5pm  
District 2 Christmas Party, Nov 25, VFW Post 3035, Delphos, 5pm

7. **The Mid-Winter Conference will be held at Marriott Columbus Airport, January 11-14, 2024 The tentative schedule as of November 1, 2023 is as follows:**

**Thursday January 11, 2023**

1. *VFWOC Board of Directors Meeting* will convene 10:00 a.m. Thursday
2. *Veterans Service Committee Meeting* will convene 2:00-3:30 p.m. Thursday
3. *Finance Committee Meeting* will convene 3:30-5:00 p.m. Thursday

**Friday, January 12, 2023**

4. *Council of Administration Meeting (Parade of Checks)* will convene 8:30 a.m. Friday
5. *Poppy Display 9:00 a.m.-4:00 p.m. Friday & Saturday*
6. *Past Commanders Luncheon* 12p.m. (noon) Friday
7. **Program Reports 1:00 – 3:30 p.m.**
8. Women Veterans Memorial Special Presentation 4:00 – 4:30 p.m.
9. *Department SR Vice Meeting with District Sr Vices 4:30 – 5:50 p.m.*
10. *Department Jr Vice Meeting with District JR Vices 4:30 – 5:30 p.m.*
11. *Auxiliary Mid-Winter Auction 7:00 p.m.*
12. *Auxiliary Auction 7:30 p.m. Friday*

**Saturday, January 13, 2023**

13. **Post Service Officer Training, 8:00 – 9:00 a.m.**
14. *Joint Presentation Echelon Front – Steve Ward, 9:00 – 10:00 A.M.*
15. *Poppy Display 9:00 a.m. – 4 p.m.*
16. *Break 10:00 -10:15 a.m.*
17. *VFW Ohio Charities School of Instructions 10:15-11:45 a.m.*
18. Lunch Break 11:45 a.m. - 1:00 p.m.
19. *Voice of Democracy, Patriot Pen, Teacher & First Responders Luncheon (Invitation Only) 11:45 a.m.- 1:00 p.m.*

20. *Joint Session - Voice of Democracy, Patriot Pen, Teacher, Law Enforcement/EMT, Top 3 Awards*
21. *Past Department Commanders and Department Presidents and Honorees Reception – Indentation Only 5:45 – 6:30 p.m.*
22. *General Reception 6:00 – 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**
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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 Section 709, 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 any VFW Post in the Department of Ohio to be in **GOOD STANDING**, must be **Incorporated** and have **Proof of Insurance on file** 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 cash 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 know as Girard Post No. 419, Girard, Ohio with a Senior muster date of June 17, 1931.

17. **DEFUNCT POSTS – SECTION 212.**

VFW National Headquarters Special Order No. 99 dated October 9, 2023, IAW provisions of Section 212 of the national Bylaws and recommendation of the Commander, Department of Ohio has accepted the voluntary surrender of the charter of Scanlon-Kelly Post No. 5920, Fayetteville, Ohio, mustered February 15, 1946 and is hereby cancelled and declared defunct.

18. **SUSPENSION AND REVOCATION OF CHARTER – SECTION 211.**

VFW National Headquarters Special Order No. 119 dated October 16, 2023, IAW provisions of Section 211 of the National Bylaws, The Commander-in-Chief issued a Special Order dated July 14, 2023, suspending Post(s) for failure to submit a properly completed election report for 2023-24 administrative year. Due to their failure to elect the required officers while under suspension the following Posts are hereby canceled, and declared defunct pursuant to Section 211 & 212 of the National Bylaws:

**General George A. Custer Post 3072, Jewett, Ohio  
Westway Post 3441, Columbus, Ohio**

19. **Districts and Post Trustee Reports of Audit are recommended to be submitted via the new email site at: [vfwohioaudits@gmail.com](mailto:vfwohioaudits@gmail.com) beginning this last quarter (July-September). You may still mail & fax your report to Department Headquarters.**

20. **VFW UNPAID APPOINTMENTS 2023-24 – SEE ATTACHED LIST**

BY ORDER:  
Colleen Wiley  
State Commander

OFFICIAL:

*Richard T. Curry*

Richard T. Curry  
State Adjutant

**VFW Unpaid Appointment Committees Department Listing**  
**10/26/2023**

**Ohio**

National Aide-de-Camp	Joshua L Atwell, 184 1/2 E Central Ave, Camden, OH 45311-1004	1577
National Aide-de-Camp	Joshua W Bender, 3019 Bayfield Dr, Huron, OH 44839-3200	2529
National Aide-de-Camp	Kenneth R Blume, 19452 Clifton Hill Rd, Macksburg, OH 45746-9601	5108
National Aide-de-Camp	Douglas L Brannon, 393 E 8th St, Salem, OH 44460	892
National Aide-de-Camp	Thaddeus M Brown, 17729 Ash Dr, Strongsville, OH 44149-6803	3345
National Aide-de-Camp	Paul R Burns, 6438 Foxview Pl, West Chester, OH 45069-2132	9908
National Aide-de-Camp	Jennifer A Calhoun, 179 Alcott Pl, Painesville, OH 44077-3643	7939
National Aide-de-Camp	Roy J Campbell Jr., 31755 State Route 7, New Matamoras, OH 45767	6387
National Aide-de-Camp	Matthew R Carter, 2918 Idle Rd, Saint Paris, OH 43072-9314	7262
National Aide-de-Camp	Kitt C Compson, 17948 State Route 116, Van Wert, OH 45891-9762	5713
National Aide-de-Camp	Michael E Curtis, 357 Woodbine Ave, Struthers, OH 44471-2353	3538
National Special Aide-de-Camp	Steven G Duncan, 1696 Countryside Dr, Beaver creek, OH 45432-2142	657
National Assistant Inspector General	Jack A Everett, 4376 Moravian Church Rd SE, New Philadelphia, OH 44663-5814	7943
National Deputy Chief of Staff	Iris Foster-DeNieuwe, 3959 Summerstone Dr, Columbus, OH 43230-7379	3764
National Aide-de-Camp	Terry L Frasher, 185 W Michigan Ave, Sebring, OH 44672-1319	3383
National Deputy Chief of Staff	John D Frueh, 110 Highland Lakes Dr, Lima, OH 45801-1403	3035
National Aide-de-Camp	Christian Gonzalez-Garraton, 954 Caribou Run Ln, Milford, Milford, OH 45150-8000	5354
National Assistant Inspector General	Kenneth Hanscel, 9400 Simmons Rd, Leesburg, OH 45135-9562	3762
National Aide-de-Camp	James M Haskins, 1900 Blue Jay Rd, Heath, OH 43056-1711	1060
National Aide-de-Camp	Brian J Johnson, 13184 Swett Hollow Rd, Millfield, OH 45761-9752	9893
National Aide-de-Camp	James N Karecki, 11729 Harrow Pl, North Royalton, OH 44133-6156	3345
National Special Aide-de-Camp	Jason R Lawrence, 811 Gascony Dr, Reynoldsburg, OH 43068-2709	9473
National Aide-de-Camp	Andrew J Leidigh, 6115 Cinnamon Dr E, West Salem, OH 44287-8714	1067
National Aide-de-Camp	Christopher L. Loman, 4617 Palm Ave, Lorain, OH 44055-3549	451
National Deputy Chief of Staff	Larry J Lonca, PO Box 232, Buffalo, OH 43722-0232	8040
National Aide-de-Camp	Tracey L Lynch, 14170 Painesville Warren Rd, Painesville, OH 44077-9769	7939
National Aide-de-Camp	Frank J Madey, 25780 Meadow Trl, Columbia Station, OH 44028-9055	9340
National Aide-de-Camp	David F Mahlie, 509 W 8th St, Delphos, OH 45833-1017	3035
National Aide-de-Camp	Larry D Mooney, 1635 Mario Pl, Fremont, OH 43420-8795	3343
National Aide-de-Camp	Brian L Moore, 801 W Maple St, Clyde, OH 43410-1403	3343
National Assistant Inspector General	Robert J Mulligan, 3959 Coe Rd, Albany, OH 45710-9321	9893
National Aide-de-Camp	Anthony J Muniz, 535 W Gypsy Lane Rd Lot 247, Bowling Green, OH 43402-4552	6596
National Special Aide-de-Camp	Todd M Neu, PO Box 530, 129 Lake Ct, Kelleys Island, OH 43438-0530	9908
National Aide-de-Camp	Michael L Nye, PO Box 76, Kirby, OH 43330-0076	3759
National Special Aide-de-Camp	Eric L Pugh, 14105 Horeb Rd, Venedocia, OH 45894-9531	6772
National Aide-de-Camp	Steven P Richards, 2740 Brouse St NW, Uniontown, OH 44685-7662	7490
National Aide-de-Camp	Michael L Riley, 3188 Drew Dr, Fairfield Twp, OH 45011-0522	1069
National Aide-de-Camp	Federico Rojas Jr., 1480 Binmi Dr, Dayton, OH 45459-5407	9550
National Assistant Inspector General	Michael H Romans, 154 Beck St, Wadsworth, OH 44281-1529	5137
National Aide-de-Camp	Mary Christine Santiago Foos, 7955 Dunaway Ln, Westerville, OH 43082-8696	8736
National Aide-de-Camp	David A Saurers Jr., 712 N Thoman St, Crestline, OH 44827-1045	2920
National Aide-de-Camp	Paige L Shivers, 6649 Wabash Rd, Celina, OH 45822-9739	5713
National Aide-de-Camp	Clint D Short, 12315 County Road E, Wauseon, OH 43567-9567	7424
National Aide-de-Camp	Ashley R Showalter, 503 N Jefferson St, Van Wert, OH 45891-1148	5803
National Aide-de-Camp	Terry L Stanforth, 711 Fisher Dr, Fremont, OH 43420-4926	2947
National Aide-de-Camp	Shawn W Tordi, 408 Douglas Dr, Sandusky, OH 44870-7312	2529
National Assistant Inspector General	Gus E Vitali, 8665 Hide A Way Ln, Dayton, OH 45458-2740	9550
National Assistant Inspector General	John D Wiley, 408 S Market St, Van Wert, OH 45891-2035	3035

**VFW Unpaid Appointment Committees Department Listing**  
**10/26/2023**

**Ohio**

National Aide-de-Camp	Robert F Wiss, 3633 S Conant Rd, Spencerville, OH 45887-9773	6772
National Aide-de-Camp	Patrick W Witt, 7281 Hubbard Bedford Rd, Hubbard, OH 44425-9786	3767
National Aide-de-Camp	Gregory R Yoscovits, 4638 Belleview Ave, Blue Ash, OH 45242-7408	9908
National Aide-de-Camp	Dennis S Young, 1803 Robinhood Dr, Fairborn, OH 45324-3925	7262
National Aide-de-Camp	Douglas J Zeek, 2591 Frazee Rd, Somerville, OH 45064-9717	1577
National Deputy Chief of Staff	Timothy M Zvoncheck, 12440 Steeplechase Ln, Strongsville, OH 44149-9276	3345