

**VETERANS OF FOREIGN WARS
DEPARTMENT OF OHIO**

GENERAL ORDERS NO. 2023-2024-4

OCTOBER 2023

NATIONAL COUNCIL OF ADMINISTRATION MEMBER

Christopher W. "Chris" Haynes Post 7596, Franklin, Ohio

NATIONAL VETERANS SERVICE

Eric Drake Post 2595, Painesville

NATIONAL LEGISLATIVE COMMITTEE

Larry D. Moore Post 3494, Mansfield, OH

NATIONAL VFW PROGRAM COMMITTEE

Christine Curry Post 8794, Whitehall, OH

NATIONAL VETERANS & MILITARY SUPPORT

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1. Organizations exempt from income tax under Section 501(c) of the Internal Revenue Code are generally required to file Form 990 by the 15th day of the fifth month following the close of their accounting fiscal year. For the current IRS requirements (beginning on or after January 1), if the organization's annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990-EZ. Small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, also known as the e-Postcard. There is no penalty assessment for late filling the e-Postcard, but an organization that fails to file required information returns for three consecutive years will automatically lose its tax-exempt status.

The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.

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

- a. 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;
- b. 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
- c. Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which the calculations are being made). If annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990-EZ. For the current IRS requirements, if an organization has gross receipts less than \$200,000 and total assets less than \$500,000, you 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.

2. Post and District commanders are directed to forward all resolutions or communications relative to federal legislation, or to policy or procedure of the Department of Veterans Affairs or any other governmental agency, to Department Headquarters for consideration and referral to the Adjutant General. Posts and Districts and officers and members thereof shall not publicly communicate or promulgate any such resolutions until approved by the Commander-in-Chief.
3. Invitations to National officers must be forwarded through channels to the Adjutant General With approval of the Department Commander. This applies to all National officers, and unless the above is complied with; invitations will not be given consideration.
4. The distribution of **VFW Buddy Poppies** will be conducted according to the provisions set forth in Section 711 of the Congressional Charter and By-Laws and Manual of Procedure. Post commanders should arrange now for the sale of Buddy Poppies in their respective areas. All profits accruing from the sale of Buddy Poppies shall be used for the relief of disabled and needy veterans and their dependents. Delivery of Poppies is 4-6 weeks. The Department of Ohio, has no poppies in stock, all poppies come directly from warehouses.
5. **ATTENTION ALL POSTS:** You are reminded the By-Laws require the post quartermaster to have custody of all funds and records of the post, canteen, bingo, etc., with

Special Attention to Sections 218, Para (5) Sub. Para. h, “Unless authorized by the Post to remove such books and records from its facilities, all such books and records shall be kept at the Post facilities.

6. **SURPLUS MILITARY EQUIPMENT/DONATION AGREEMENT:** The Donation Agreement for Combat Equipment for use in Public Displays or Monuments states, it is illegal to use property as security for any loan nor sell, lease, rent, exchange the property for monetary gain otherwise, without the prior written approval of the donor, (United States Government).

Under the same Agreement, which further states it is the customer’s responsibility to request disposition instructions from the donor when no longer needed.

7. **Mid-Winter Conference will be held at the Columbus Airport Marriott, 1375 N Cassady Ave, Columbus, OH 43219, January 11-13, 2023.**
8. Posts are urged to start planning suitable programs now for the observance of Veterans Day, November 11, and Pearl Harbor Day, December 7. (Section 223 of the Manual of Procedure).
9. **Reminder to all Commander’s that VFW of Ohio needs to reach 88% membership by 1 November 2023 to receive the first installment of \$3,500 from National. These funds will be used to assist Districts & Posts throughout the year.**
10. **Districts and Post Trustee Reports of Audit are recommended to be submitted via the new email site at: vfwohioaudits@gmail.com beginning this last quarter (July-September). You may still mail & fax your report to Department Headquarters.**
11. **GAMING-** A conviction for illegal gambling is a Fifth Degree Felony, punishable by a mandatory prison term of up to twelve (12) months. The penalty goes up to eighteen (18) months for the second violation. Violations and convictions could adversely affect the post’s liquor license.

BY ORDER OF:
Colleen Wiley
State Commander

OFFICIAL:

Richard T. Curry

Richard T. Curry
State Adjutant