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**OHIO**

# QUARTERMASTER HANDBOOK

2024-2025  
UPDATED



## VFW DEPARTMENT OF OHIO QUARTERMASTER GUIDE

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## WELCOME LETTER

June 2024

My fellow Comrades and Quartermasters, congratulations on accepting your newly elected position as an Ohio VFW Post Quartermaster! It is one of the most important positions within the Post and can be a rewarding experience if you take the time to do it right.

Your Post members are depending on you! This position will be taxing, frustrating, sometimes difficult and one that requires your due diligence to fulfill the trust bestowed on you by your fellow members. Once you settle in and establish a system you will find as time goes by it becomes less strenuous and can be a fulfilling experience and gain enjoyment from accomplishing your mission and role in the Post as the Chief Financial Officer. Remember, you are serving not only the Post, but benefiting the total organization, members and your community.

We at VFW Department of Ohio are here to assist you in being successful. Whether you are newly elected to the job or have done it before, no matter what your current level of knowledge or experience may be, there is always something you can learn and this handbook is created as a training tool and resource to assist you in your role. This handbook will also assist you with how to submit requirements to remain in good standing throughout the year with the VFW Department of Ohio.

We do update information periodically and you can find the latest versions of forms or other valuable resources, at <https://vfwoh.org> by logging in as a member (Login – top bar, right side).

We are here to support you. If you have questions and are unable to find answers with your District you can call us at 614-224-1838. The Department Team will always do its best to give or find you the answer to your questions.

Again, thank you for taking on this duty. We believe you will find it rewarding.

*Richard T. Curry*

Richard T. Curry  
Department of Ohio  
Quartermaster

## TAKING OVER AS NEW QUARTERMASTER

Reality sinks in after the election and you are now the incoming Quartermaster for the Post! **What the HE double hockey sticks should happen now?**

If the previous Quartermaster is still living and of sound mind, not mad about being replaced, not under indictment or in jail, then the best practice is to conduct a transition with them of duties prior to starting your year. Since we generally have our elections in April this would give you at least a couple months to conduct what we use to call in the military a “right seat ride” to learn the job and conduct a Trustee audit of the books to give the previous Quartermaster a “clean slate” by the Post Trustees or auditors.

This may be accomplished by virtue of the required audit processes. 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 “in the middle” 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, but can be paid using electronic banking systems such as Automated Clearing House (ACH) or

Electronic Funds Transfer (EFT) which can be tracked on your Banking Statements and Banking Payment transactions. All disbursements should be by best banking practices. 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 repeated 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 funds of the Post, outside of an approved annual budget, 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. **For emergencies the Post should vote to allow the Quartermaster authority up to a capped amount to pay for unexpected expenses that may arise between meetings.**

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 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. Additionally, if ACH or EFT payments are used a electronic payment voucher is acceptable a proof of payment. 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 whether manually generated or electronically generated from ACH/EFT 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 approval as required by the Bylaws 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 (Form #4208 and it must be accurate and current.

## **ACTION ON THE QUARTERMASTER'S REPORT**

The Post Quartermaster will ensure at a minimum, a detailed Financial Report and a register of receipts and disbursements for the previous month is presented at the Post's monthly meeting. The report will stand as printed or as distributed at the monthly membership meeting and no action shall be taken to accept the report, accept the report pending audit, or accept the report subject to changes so that Post Trustees can complete their responsibilities through quarterly audit process. After the Post Trustees have completed the quarterly audit, that is the report presented to the Post's membership for acceptance. This process is important because it is the Post's official record showing the Trustees have properly audited the Quartermaster's monthly financial reports and have brought any discrepancies found to the Post's membership. Keep in mind, Comrade Quartermaster, you are bonded and should a discrepancy appear which needs action by the bonding company, the records will be required to determine if the Post has exercised due care and diligence in protecting the bonding company from improper practices and fund handling.



## 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 VFW Department of Ohio**.

## BONDS

All Posts are required by the Bylaws (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 Bylaws 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.

The VFW Department of Ohio offers Bonding for Posts and employees through Travelers Casualty and Surety Company of America during each year with a start date of 1 September and ending date of 31 August.

VFW Department Travelers Casualty and Surety Company of America issues what is 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.

Posts are authorized to bond their Quartermaster and Officers with any authorized insurance company, however, the bond must be a surety bond.

There is a perception that if you are bonded no matter what happens the Post is covered. Not so fast! There are exceptions; 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 direct 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.

## **BONDING VS INSURANCE**

While bonds are often misunderstood to be insurance policies, they are not. There are similarities, but there are several major differences, and the information herein seeks to clarify this requirement and the difference between bonds and insurance. VFW Bylaws Section 703 Bonds states: Each officer accountable for funds or property pursuant to any provision of these Bylaws shall be bonded with an indemnity company as surety in a sum at least equal to the amount of liquid assets for which, so far as can be anticipated, they may be accountable. The bond premium shall be paid from the funds of the Veterans of Foreign Wars of the United States Post. The bonds of such accountable officers, in amount and as to surety, shall be approved by their respective posts and held by their respective Commanders. The Commander of each post shall be responsible for the proper and adequate bonding of all accountable officers in their unit. The amount of bonding for an officer or employee should equal or exceed the amount of funds that person has access to.

Sections 218, 418, and 518 of the Manual of Procedures require bonding of the Quartermasters at each level. The purpose of bonding is to protect the VFW against actions of the Quartermaster, or other officers being bonded.

There is a difference between bonds and insurance. A surety bond is an agreement under which one party (the surety company) guarantees to another party (VFW) the performance of an obligation by a third party (the accountable officer). Surety bonds do not have a deductible and do not require a conviction of the officer in order to be paid for the loss. Surety bonds serve to protect the obliged party (VFW) against losses that result from the failure of the principal (accountable officer) to meet their obligation. Insurance is an agreement under which one party (the insurance company) guarantees protection to another party (VFW) due to dishonesty, forgery, computer fraud, theft, etc.

Crime or employee dishonesty insurance policies may be subject to a deductible and may require a conviction of the officer, which can take time, before payment will be made. So, any policy that provides insurance against theft where there is a deductible, and a conviction is required, then it is not considered a bond. A bond is taken out by a party (post) to cover a specific position/person (post officer) who promises to act in a certain way. There is never a deductible, and no conviction is required. An insurance policy will generally apply to all officers, volunteers and employees who have access to Post funds.

Posts need to look at the terms of the contract to make sure they are getting a bond and not an insurance policy. In many cases, a post may need both an insurance policy for the post and a bond for the individual handling funds.

## **POST QUARTERMASTER**

As the Post Quartermaster you are the chief financial officer in charge of all Post finances, property, and records. You are the custodian and the officer responsible for safeguarding Post funds, records and property.

As Quartermaster you are accountable to the Post, Department and the National Organization for all of the monies, securities, vouchers and property of the Post. Under the Bylaws the Quartermaster is the only one authorized to receive, handle, and account for funds of the Post. The Quartermaster, with the consent of the Post Leadership, may be authorized to have an assistant Quartermaster, clerk or accountant to assist in disbursing funds, record keeping or other duties as assigned, however, they must be bonded. There are no exceptions to this rule! The assistant Quartermaster must be a VFW member in good standing, the clerk or accountant may be a civilian appointee (Auxiliary Member or paid civilian accountant). The

Quartermaster always remains responsible even when an assistant is appointed. 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.

### **POST QUARTERMASTER QUALIFICATIONS**

The Post is successful or becomes a failure due to the capability and effectiveness of the Quartermaster. That is why the National Bylaws are more explicit on the duties of the Post Quartermaster than those for any other office.

You are the custodian of the money and property of the Post, the guardian of its finances and the keeper of the financial records. Processing membership and dues is another vital responsibility, you must understand technology and how to use the National Online Membership System (OMS). The Quartermaster job is meant to be, and must be, more than a bookkeeper, although maintaining adequate financial records is essential. You will find that that as Quartermaster over time you commonly end up knowing more about the Post than any other individual and this means you have an obligation to be dependable, honest and capable.

What qualifications should you have as a quartermaster? Do you need to be an accountant? The answer to that question is NO! The best qualifications, besides being to at least be able to add & subtract, are dedication, willing to learn, honesty, organizational skills and wanting to make a difference.

## **POST QUARTERMASTER DUTIES**

Your elected and everyone immediately starts to act like you're supposed to know what to do as the new Quartermaster and your first thought is "WTF" did I get into and what are the duties of the Quartermaster and where do I find out how to do this job?

The official answer is that 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 they may be accountable in accordance with Section 703.
- b) Collect all monies due the Post, giving receipt therefore, and have charge of the funds, securities and other property of the Post, all of which shall be placed in their care. They 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 Bylaws, 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 they 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 relief fund as prescribed in Section 704 of the Bylaws and Manual of Procedure.

- g) 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.
- h) Provide access and transfer to their successor in office or anyone designated by higher authority, without delay, all books, records, papers, monies, securities and other property of the Post in their possession or under their control.
- i) Comply with, and perform all duties required of them by the laws and usages of this organization, applicable Bylaws and orders from lawful authority and perform such other duties as are incident to such office.
- j) Report on transactions concerning receipts and expenditures, for any given period, at a regular or special meeting of the Post.
- k) File appropriate forms as required by Federal, State and Local Statutes or regulations.

Also, use your resources, there are many good Quartermasters in your District that will assist you and of course VFW Department Headquarters will always support you with any help you need. Do not struggle on your own, use the telephone, email, snail mail, carrier pigeon, or whatever means works best for you to reach out. There are no wrong or dumb questions, believe it or not those of us with experience started out just like you, knowing little, but having a mentor(s) teach us. The VFW has many Comrades who are willing to assist and be your Quartermaster mentor.

## **CONTROL OF CANTEEN/CLUBROOM FUNDS**

The Canteen Manager says I don't have to worry about the Canteen funds because he/she is in charge, somehow that doesn't sound right, but I don't want to upset the old apple cart!

Well let me put it simply so we all understand, that is just a bunch of horse manure so don't buy into it!

This is a question that get asked a lot. Do the Canteen/Clubroom funds fall under the Quartermaster's control?

**ANSWER: YES, THE QUARTERMASTER IS RESPONSIBLE FOR ALL POST FUNDS, PERIOD!**

No matter what the Canteen Manager or anyone else tells you or believes, you the Quartermaster are responsible for all funds in the Canteen. That includes all accounts, Bingo III (Tickets), E-Bingo III (Gaming Machines), Lottery/Keno all Banks and yes even the Drawing (Raffle) Boards (Daily, weekly, monthly, Queen of Hearts). Although unlike the Bingo accounts and cash on hand banks for the Canteen/Clubroom, you do not have to report the drawing boards on your monthly or quarterly reports, only maintain a written system (ledger) to keep good accounting of the amounts in each drawing. You need to work with the Canteen Manager and staff and should do at least a weekly accounting of Bingo accounts, cash on hand and drawings amounts.

An even more official statement for canteen, clubroom, holding company or unit sponsored, conducted or operated by, for or on behalf of a Post be at all times under the direct control of such Post and all funds derived there from shall be at all times under the direct control of such Post. All money, property or assets of any kind or nature, as well as all books and records, owned, held or used by any activity, canteen, clubroom, holding company or unit sponsored, conducted or operated by, for or in behalf of a Post shall be the property of such Post and must be placed in the care and custody of the owning Post 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 money, property, assets, books and records.

## **IF YOU ARE AN AGENT OF VFWOC**

If you are an Agent for VFW Ohio Charities you are also responsible for a 5/3<sup>rd</sup> Bank Checking Account. Remember this account belongs to VFWOC not the Post, it is under that organizational Employer Identification Number (EIN) not your Posts. This account does not go on your monthly or quarterly reports/audits. You should do a separate report for your membership to report on Charities Funds available as an agent to distribute in your local community for each monthly regular post meeting. The Bylaws/Rules/Regulations for VFWOC accounts are listed in the VFWOC 2023-24 By-Laws/Policy Book.

You can also contact VFWOC Office at 614-222-1611

VFW Department Headquarters Staff or the Department Quartermaster are not part of VFWOC and although we may be able to answer some of your questions unofficially, you need to contact the VFWOC Office and Staff for Official Instructions concerning your account, policy or procedures.

## **LICENSING/STATE/FEDERAL REQUIRED DOCUMENTS**

As the Quartermaster you may be directly or indirectly involved in your Post licensing. This may include the Liquor License, Food License, Bingo License (Regular, Tickets, E-Bingo) and the renewal process.

Liquor Licensing is done through Ohio Liquor Control Agency at <https://com.ohio.gov/divisions-and-programs/liquor-control/liquor-control>

Food Licensing is done through your local County Health Department.

Bingo Licensing is through <https://charitable.ohioago.gov/Charitable-Bingo> for initial licensing and <https://charitableportal.ohioago.gov/accounts> for renewals.

You will additionally become involved at some point in renewing your Posts Continued Existence as a Corporation document which is required every 5 years by the Ohio Secretary of State <https://www.sos.state.oh.us/> or if you need a certificate of good standing from Ohio which is what the Bingo License requires you can go to <https://www.sos.state.oh.us/businesses/business-reports/> and download your document.



Another document which is required for most Posts every year is the Property Tax Exempt form DTE 23 which needs to be filed with your local Auditors Office. This is an important form because it will save your Post thousands of dollars in property taxes that are exempt for Non-Profit Veteran Organizations in Ohio.

You may also be responsible for filing a Quarterly Bingo I, II, III & E-III (as appropriate to your organization) Report with the Attorney General. This is a requirement only if you have a E-Bingo III license (Electronic Gaming). You will file this report using the <https://charitableportal.ohio.gov/accounts> website to upload your documents per instructions.

State Sales Taxes must be filed if your Post operates a Canteen/Clubroom selling liquor and food. Sales Tax Report needs to be filed every month through what is known in Ohio as the Business Gateway System <https://gateway.ohio.gov> or 866-644-6468. If you do not pay your sales tax and file your report monthly you will lose your liquor license.

The Quartermaster is responsible for preparing or providing all documents needed to complete the Post IRS 990 Tax Document each year. If you have an accountant then you need to work with them and provide all documentation needed to complete this vital form. Depending on the size of your VFW you may be filing a full IRS Form 990, a Form 990-EZ or a Form 990-N aka postcard for organizations with less than \$50,000 of income in a year. If your VFW makes over \$50,000 in a year you will file either a 990-EZ or full 990 form.

## DOCUMENT RETENTION

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.

<b>Record Name</b>	<b>Retention Period</b>
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
Bylaws	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

Record Name	Retention Period
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
Property records	Permanent
Quartermaster Monthly & Quarterly Reports	5 years
Shipping & Receiving documents	2 years
Tax records	Permanent

*Note 1: Membership applications should be retained as a permanent record and as long as practical to aid in establishing length of membership, original eligibility, and other items of historical value. They may be electronically converted to provide more efficient retainability.*

*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 Bylaws, and the minutes would only be of minor historical significance.*

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.

## **BUDDY POPPY PROGRAM**

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 and allied materials, advertising, promotional and worker's supplies are obtained by the Post through Department Headquarters. Order Forms are located on the Department website <https://vfwoh.org> It is suggested that all orders be placed with your Department Headquarters 6-8 weeks prior to anticipated program date.

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 consider any requirements for the All State Commander contests. What the Buddy Poppy Program Means to the VFW the purchase price paid for Buddy Poppies by your Post includes many items in addition to the cost of the poppy itself.

Pursuant to Section 711, "A grant in the amount of one and one-half cents of each poppy shall be payable to the VFW National Home for Children; any remaining net proceeds from the sales of Buddy Poppies after the costs of producing and distributing the poppies and payment of the grant to the National Home for Children has been deducted shall be allocated to the National Veterans Service Budget."

How to Use Buddy Poppy Proceeds Your Post proceeds must be used for "the assistance of needy veterans and members of the Armed Forces and their dependents, surviving spouses 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 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 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. If you need additional member benefit information, please visit [vfw.org/join/member-benefits](http://vfw.org/join/member-benefits).

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

## **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, uniform caps, 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 when you buy from the VFW Store your money stays in the VFW and all levels benefit: a) Per Section 715 of the VFW Bylaws, 10% of net profits are rebated back to the Departments each year. b) Auxiliary to the VFW, National Headquarters receives a percentage. c) 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 purchased in the prior year. Convenient Ordering a) Online: [vfwstore.org](http://vfwstore.org) b) Toll free: 833.VFW.VETS (833.839.8387) c) Fax: 816.968.1115 (credit card orders only) d) Mail order form 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 833.VFW.VETS, and ask for the customized ordering department. There is a continual effort to develop new products that meet the needs of the VFW Departments, Posts and Members.

## **USE OF THE TRADEMARK VFW EMBLEM/VFW LOGO**

The VFW 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 [qmgeneral@vfw.org](mailto:qmgeneral@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 [vfwstore.org](http://vfwstore.org), are the only authorized sources to produce merchandise with the VFW name, logo, and/or Cross of Malta. Special Purchases/Quantity Discounts Products are not limited to what you see in the VFW Store catalog or online. They 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](mailto: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:

- a) Personal Use does not include Post Supplies, Bylaws, citations, trophies and plaques. No Post checks.
- b) 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.
- c) Membership Number required on all orders requesting this discount. d) Online orders, use promo code: NEWLIFEMEMBER Discount for Legacy Life members (personal use only) – a-c above applies.

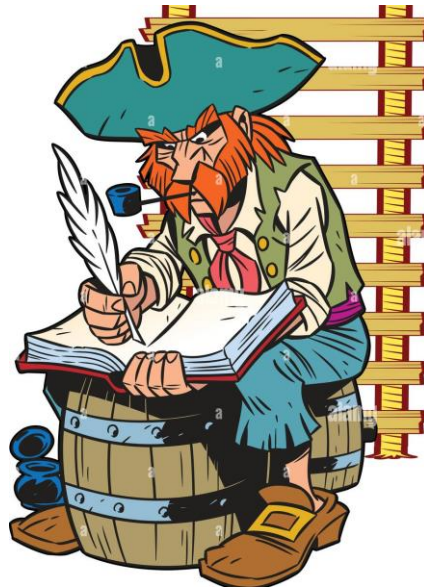
Online orders, use promo codes: GOLD, SILVER or BRONZE

For more information on Life Members, see Section 111 of the National Bylaws.

## PROGRAM REPORTING

Program reporting is the responsibility of the Commander and can be inputted on the VFW Department of Ohio website by all members. The Quartermaster usually monitors the program reporting on the Department Dashboard to ensure accuracy. Department will review reports and the dashboard will turn GREEN if the required amount of reports for that period are met. Enter your reports on <https://vfwoh.org> under reporting form.

Program reporting for All-American Programs must be inputted by the Quartermaster by using the National Headquarters Online Membership System (OMS), reports are initiated by the Post Quartermaster for Voice of Democracy and Patriot Pen Winners submitted to their District, VMS on-line donations, Teacher of the Year submissions, recruiting events conducted, and other reports as deemed needed to make All-American Post by the National Commander. These reports are submitted by the post, then approved/forwarded by the District Adjutant, then Approved/forwarded by the Department Quartermaster and finally approved by the National Programs Manager which will turn the area submitted GREEN on the All-American Dashboard.





## **VFW NATIONAL WEBSITE & ONLINE MEMBERSHIP SYSTEM (OMS)**

As a Quartermaster of the Veterans of Foreign Wars, you're entitled to special privileges. Right here is where it starts! From managing your membership online to exclusive tools for Post and Department leaders, this page is your "members only" entrance to the VFW. Below are some of the areas and resources available. In order to gain access as a Quartermaster you must be on the Post-Election Report as the Quartermaster, if you take over during the election year your Post must submit a supplemental Election Report showing you were elected to the position to gain access. You will receive an email from National Headquarters telling you how to login. Department can not grant you access to the National OMS site, we can assist you with submitting your updated election report and give you a point of contact for access.

### **Membership Quick Links**

- [Online Membership System \(OMS\)](#)
- [MemStats Report](#)
- [Programs Dashboard Tool](#)
- [Programs Dashboard Tool Training](#)
- [Renew My Membership](#)
- [Become a Life Member](#)
- [Become or Upgrade to Legacy Life](#)
- [Membership Recruiting and Retention](#)
- [Request a Duplicate Card](#)
- [Membership Recruiting Brochures Order Form](#)

### **Member/Post Resources**

- [Access the final results of the 124th National Convention Proposed Bylaws, MOP and Ritual Amendments and All National Resolutions](#)
- [Bylaws: Training, Forms & Templates](#)
- [VFW Training & Support](#)
- [Member Benefits](#)
- [VFW Website Solution Program](#)
- [Disaster Relief Support](#)
- [Document Repository](#)
- [Patriotic Holiday Speeches](#)
- [Communications and Public Affairs Guidance](#)

## **How to Get Involved**

- [See How VFW Members are #StillServing!](#)
- [VFW Post and District Community Service Grants](#)
- [Become a Vietnam War Commemoration Commemorative Partner](#)
- [Contact Your Elected Officials](#)
- [Volunteer Your Time](#)

## VFW DEPARTMENT OF OHIO WEBSITE & DASHBOARD

The Department website <https://vfwoh.org> is available to all Ohio VFW Members in Good Standing. Access is gained by using the login on the top right of the site, use your **VFW member number with a password of your last name all lower case**. If you are unable to login then contact the VFW Department Office at either of these emails or call 614-224-1838:

[vfwsstanley@gmail.com](mailto:vfwsstanley@gmail.com)

[bethvfw81@gmail.com](mailto:bethvfw81@gmail.com)

[rick.ohvfwqm@gmail.com](mailto:rick.ohvfwqm@gmail.com)

The VFW Department of Ohio website can be a valuable tool for your use and we are doing our best to keep it updated with the information you need to do business in your Posts. Suggestion on how to improve the site are always welcomed, some may be able to be implemented some may have to be reviewed by our webmaster for implementation.

Program Reporting is done by going to the login, enter your information as described above, go to members only tab, then look left and scroll down to Program Reporting tab, click on it and then the reporting format will appear below. Fill in your information and hit the submit button at bottom of page when finished. You will receive an email confirmation of your report at whatever email you entered on the report. You can also check report by going to your Post's Dashboard page, click on the number in the box on the category of reports you want to check on and they will come up for you to download (See Example Next Page).

# Program Reporting Example

Veteran of Foreign Wars of the United States  
Department of Ohio

Department/District/Post Administrative Operations Status

View in Excel, Microsoft Edge, or Firefox

Location	Good Standing										Program Reporting																					
	Audits				Insurance	District Meetings			Incorporation	Inspected For A.G. Use	Banded	Community Service	Ohio Veterans	Veterans Health and Welfare	Legislative	Youth Activities	POW/MIA	Period 1 (1 May - 31 Aug)					Period 2 (1 Sept - 31 Dec)					Period 3 (1 Jan - 30 April)				
	#1 (Due 7/30)	#2 (Due 10/30)	#3 (Due 1/30)	#4 (Due 4/30)		C of A	#1	#2										#3	Community Service	Ohio Veterans	Veterans Health and Welfare	Legislative	Youth Activities	POW/MIA	Community Service	Ohio Veterans	Veterans Health and Welfare	Legislative	Youth Activities	POW/MIA	Community Service	Ohio Veterans
8794 Whitehall	7/17/2023	10/18/2023	1/19/2024	4/12/2024							10	5	4	3	4	17	13	8	6	5	6	25	8	7	8	14	5					

Click on Number  
You will get reports submitted

[Print Preview](#)

1	Record ID	832401	District	11	POST	8794	Submitted Date	9/25/2023
<b>Youth Activities</b>								
Date of Activity	9/25/2023			Program	Youth activities			
Activity	Other			Hours	4			
Miles	0			Members	2			
Pints of Blood	0			Wheel Chair/Scooter Days Loaned	0			
Walker Days Loaned	0			Dollars Spent/Donated	\$350.00			
Dollar Value	197.52			Total Dollars	547.52			
<b>Description</b>								
Support to Civil Air Patrol for training and meeting area.								
2	Record ID	887782	District	11	POST	8794	Submitted Date	12/9/2023
Date of Activity	12/9/2023			Program	Youth activities			
Activity	Other			Hours	4			
Miles	0			Members	15			
Pints of Blood	0			Wheel Chair/Scooter Days Loaned	0			
Walker Days Loaned	0			Dollars Spent/Donated	\$2,500.00			
Dollar Value	1481.4			Total Dollars	3981.4			
<b>Description</b>								
VFW Post 8794 and Auxiliary conducted its annual Children's Christmas Party at Post. over 50 children were treated to a Christmas lunch and presents from Santa.								
3	Record ID	810728	District	11	POST	8794	Submitted Date	9/11/2023
Date of Activity	9/11/2023			Program	Youth activities			
Activity	Other			Hours	3			
Miles	0			Members	1			
Pints of Blood	0			Wheel Chair/Scooter Days Loaned	0			
Walker Days Loaned	0			Dollars Spent/Donated	\$450.00			
Dollar Value	74.07			Total Dollars	524.07			
<b>Description</b>								
Whitehall High School Band Participated in VFW Post 8794 9/11 Ceremony by playing National Anthem and America the Beautiful for the memorial ceremony. 54 youths participated with the band. VFW 8794 additionally fed the band dinner after the ceremony.								

## HOW TO BE IN GOOD STANDING

So how do you make sure your Post is in Good Standing with the Department of Ohio and for the Attorney General's Office of Ohio?

The following are the minimum requirements for all Posts to be and remain in Good Standing each year:

- a. **AUDITS:** Quarterly audits submitted to Department, no later than the end of the month following the last day of each quarterly period. Receipt cutoff dates: 31 Jul 2023, 31 Oct. 2023, 31 Jan. 2024, and 30 April 2024.
- b. **INSURANCE:** Proper documentation (CERTIFICATE OF LIABILITY naming the VFW National, and the Department of Ohio as additional insured) submitted to Department to ensure policies are up to date, to include Liquor Liability insurance if applicable. Required yearly on file in the department office.
- c. **DISTRICT MEETINGS:** Attend District Council of Administration and all regular District meetings, minimum of Post Commander or his/her Representative, (delegate) must attend. Post Officers are encouraged to attend!
- d. **ARTICLES OF INCORPORATION:** Proper documentation submitted to department to ensure current incorporation in the State of Ohio. This is your Continued Existence Document renewed every 5 years with the State of Ohio.
- e. **BONDED:** Appropriated Post officers/members bonded for the proper amount and copy sent to headquarters yearly.
- f. **ELECTION REPORTS** must be into Department and National by June 1<sup>st</sup>.

## **TRUSTEE REPORT OF AUDIT**

### **Post must complete all audits to remain in Good Standing**

- Trustees are responsible to complete/review the audit
- Commander is responsible to see audits are completed
- Audit requires three Trustees signatures (a minimum of two trustees if one is unavailable due to sickness, traveling or other good reasons)
- Post Commander MUST sign audit
- Audit must have Quartermasters name and address listed
- Audit must have Quartermasters Bond information listed
- Quartermaster's Bond must be a Surety Bond and not covered under Employee Theft on Insurance Policy
- Must use Bank Statements to complete Audits, do not use QuickBooks etc.....
- Do NOT include Charities on Audits however, you must include raffle accounts and bingo accounts.

### **REPORT OF AUDIT MOST COMMON ERRORS**

- No amount of QM Bond/not enough coverage. (Bond must cover ALL assets including CD'S/INVESTMENT ACCTS.)
- Make sure you circle or write what ending quarter the report is for
- Depending on the form Blocks 15 and 17 (or 14 & 16) MUST MATCH
- Do not count monies twice
- All signatures are not completed
- Write clearly
- Make sure property insurance covers real estate value
- No date listed.

Yes, Quartermasters, the Trustees are the ones responsible for this document, in theory they are the ones who put it together and in some cases that does happen. If your Post has Trustees that are able to complete the requirements of the Audit Report then assist them and let them do their job. However, the reality is that most Posts have the Quartermaster complete the Trustees Report of Audits because they are the most familiar with the numbers and then the Trustees conduct a review of the Quarterly documents to ensure all is correct. This is also acceptable, so don't get all up tight on how it gets done as long as it is a good review and audit completed.

Submitting the Trustee Report of Audit by email you need to use [vfwohioaudits@gmail.com](mailto:vfwohioaudits@gmail.com) emailing is the best way to send it to receive the quickest review and credit, you can still mail it to Department Headquarters or fax it to 614-224-3861.










# TAB C – EXAMPLE QUARTERLY TRUSTEE REPORT OF AUDIT



## TRUSTEES' REPORT OF AUDIT of

(District/County Council/Post No.)

Department of \_\_\_\_\_ for the Fiscal Quarter ending \_\_\_\_\_, 20\_\_

FUNDS:	FISCAL QUARTERS: Jan 1 to March 31		April 1 to June 30		July 1 to Sept. 30		Oct. 1 to Dec. 31	
	Net Cash Balances at Beginning of Quarter	Receipts During Quarter	Expenditures During Quarter	Net Cash Balances at End of Quarter	Receipts During Quarter	Expenditures During Quarter	Net Cash Balances at End of Quarter	
1. National and Department Dues (Per Capita Tax)							0.00	
2. Admission or Application Fees (Department)							0.00	
3. Post General Fund							0.00	
4. Post Relief Fund (Poppy Profits, Donations, etc.)							0.00	
5. CASH ON HAND							0.00	
6. Post Home or Building Fund (including Savings but Not Real Estate)							0.00	
7. Post Carriers or Club Fund							0.00	
8. Gaming TYPE III BINGO							0.00	
9.							0.00	
10.							0.00	
11.							0.00	
12. Bonds and Investments Not Credited to Funds							0.00	
<b>14. TOTALS</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	

### 16. OPERATIONS

Have required payroll deductions been made? \_\_\_\_\_

Have payments been made to the proper State and Federal agencies this quarter? \_\_\_\_\_

Have sales taxes been collected and paid? \_\_\_\_\_

Are club employees bonded? \_\_\_\_\_

Amount of outstanding bills \_\_\_\_\_

Value of Real Estate \_\_\_\_\_

Amount of liability insurance \_\_\_\_\_

Owed on Mortgages and Loans \_\_\_\_\_

Value of Personal Property \_\_\_\_\_

Amount of Property Insurance \_\_\_\_\_

### 17. RECONCILIATION OF CASH & INVESTMENTS

**General Fund Checking Account**

Ending Balance Per Bank Statement \$ \_\_\_\_\_

Less: Outstanding Checks \_\_\_\_\_

Plus: Deposits in Transit \_\_\_\_\_

Account Balance \_\_\_\_\_ 0.00

**Other Checking Accounts (if applicable)**

Ending Balance Per Bank Statement \$ \_\_\_\_\_

Less: Outstanding Checks \_\_\_\_\_

Plus: Deposits in Transit \_\_\_\_\_

Account Balance \_\_\_\_\_ 0.00


Savings Account Balance \_\_\_\_\_

Cash on Hand \_\_\_\_\_ 0.00

Total Cash \_\_\_\_\_ 0.00

Bonds and Other Investments \_\_\_\_\_

Total Cash and Investments (This figure must match Box 15) \_\_\_\_\_ 0.00



### 18. TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT

Date: \_\_\_\_\_, 20\_\_

This is to certify that we (or qualified accountants) have audited the books and records of the Adjutant and Quartermaster of \_\_\_\_\_ (District/County Council/Post No.) for the Fiscal Quarter ending \_\_\_\_\_ 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 _____ (Name)	Signed _____	Trustee
_____ (Address)	Signed _____	Trustee
_____ (Address)	Signed _____	Trustee

This is to certify that the Office of the Quartermaster is bonded with \_\_\_\_\_ in the amount of \$ \_\_\_\_\_ until \_\_\_\_\_, 20\_\_ and that this Audit is correctly made out to the best of my knowledge and belief.

Signed: \_\_\_\_\_  
Commander

NOTE: Forward Original to your Department Quartermaster and copy to the Adjutant for the Post record. No. 4214

## TO COMMANDERS AND TRUSTEES' (POST, DISTRICT, COUNTY COUNCIL)

As Commander and Trustees' of your District, County Council, or Post, you took an obligation to uphold the By-Laws of the National Convention and the By-Laws of your Department, District, County Council and Post.

Your attention is directed to Sections 213, 413, By-Laws: Units failing to submit properly completed Trustees' Report of Audit, on a quarterly basis, shall be deprived of all representation in County Council meetings, District, Department and National Conventions.

Article VII, Section 703, By-Laws: It shall be the responsibility of the Commander of each unit to see that the office of Quartermaster is properly and adequately bonded.

Section 218, Manual of Procedure: provides: The Post Trustees' shall, not later than the end of the month following the last day of each quarterly period, submit through the Commander a Trustees' Report of Audit to the Department Quartermaster.

Section 418, Manual of Procedure: District Trustees' shall, at each District meeting or District Convention or as Department By-Laws may provide, submit a Trustees' Report of Audit to the Department Quartermaster.

The prescribed duties of the Commander and Trustees' are obvious. The Trustees' are mandated to make the audit (or provide for an audit by qualified accountants), and submit the report. The Commander is mandated to see that the audit is made and the report properly forwarded.


The bonding of accountable officers by any bonding company is always based on the theory that the laws prescribing the duties of various officers will be complied with accordingly. Existing By-Laws relative to quarterly audits of the records of Post Adjutants and Quartermasters constitute a safeguard for the protection of the Post funds and are so considered by the bonding company in basing their rates or premiums. Laxty in enforcing and complying with the By-Laws increases the hazard of loss which in the final analysis means larger premiums must be paid. Any failure on the part of the Commander and Trustees' in performing the duties of their offices is not only a violation of trust but gives the bonding company the right to contest liability in case of delinquency.

## SUGGESTIONS

### When auditing the accounts of the Quartermaster by the Trustees' (Uniform Record System)

- RECEIPTS:**
  - (1) Check duplicate copies of Miscellaneous Receipts against the entries shown in the Receipts Column, under heading of Cash and Bank, in the Cash Book; (2) Check names appearing on Dues Transmittals returned from National Headquarters, plus any transmittals in transit, to see that all members who have paid dues are properly credited in the Cash Book.
- VOUCHERS:**
  - Check all properly approved Vouchers against the entries as shown in the Expended Column, under heading of "Cash and Bank" in the Cash Book.
- CASH AND BANK:**
  - Run a total of the Received and Expended columns of "Cash and Bank" and the difference between these two columns should be the net total of Cash in bank and Cash on hand.
- CANCELLED CHECKS:**
  - Check all cancelled checks against the Cash Book Expended entries to see if same agree. This will also show you which checks are still outstanding. Insist that all checks be countersigned by the Post Quartermaster.
- BANK EXPENDITURES:**
  - Run a total of all cancelled checks. Add to this total the amount of all bank charges, such as check exchange, check tax, returned checks, printed fees, etc. and the sum total of all these should be your actual Bank Expenditures. All bank charges should show as expenditures in the Cash Book.
- BANK DEPOSITS:**
  - Run a total of actual bank deposits, add to this the bank balance as of the beginning of the auditing period and this sum represents your total bank.
- BANK BALANCE:**
  - Deduct the total of No. 5 from the total of No. 6 and the difference should be your Bank Balance as per your bank statement.
- ACTUAL CASH BALANCE:**
  - Deduct from your Bank Balance the amount of outstanding checks as shown by No. 4, add to this amount any and all cash on hand, and the total should be your Actual Cash Balance.
- PER CAPITA TAX RESERVE:**
  - Compute the amount of Per Capita Tax, as shown on the Membership Record Card, that has been paid by members and not remitted to the Department Quartermaster and see that the total amount of same agrees with the amount as shown by the Cash Book to the credit of the Per Capita Tax Reserve Fund.
- ADMISSION FEES AND DUES:**
  - Ascertain from the records if Section 104 of the National By-Laws has been complied with.
- NUMBER OF CHECKS:**
  - Be sure to show in your audit the numbers of the first and last checks written for the period and the numbers and amounts of all outstanding checks.
- SAVINGS AND INVESTMENTS:**
  - Obtain a certification of all savings balances from the various depositors at the close of the audit period. Check U.S. Government bonds and other investment certificates against the master list of the Post Quartermaster. Make certain that "youngster" bonds are cashed when due and are properly credited.
- AUDIT RECORD:**
  - It is suggested that your audit, when completed, be entered, in detail on the page of the Quartermaster's Cash Book immediately following the last entry included in the audit and all Trustees attest to the same by their signatures thereon. This then becomes a permanent record and not so likely to be lost and will always be available for reference.

# TAB D – POST INSURANCE: ACORD 25 DOCUMENT



## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b>  	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><small>CONTACT NAME:</small></td> </tr> <tr> <td><small>PHONE (A/C, No, Ext):</small></td> <td><small>FAX (A/C, No):</small></td> </tr> <tr> <td colspan="2"><small>E-MAIL ADDRESS:</small></td> </tr> <tr> <td colspan="2" style="text-align: center;"><small>INSURER(S) AFFORDING COVERAGE</small></td> </tr> <tr> <td style="text-align: center;"><small>INSURER A:</small></td> <td style="text-align: center;"><small>NAIC #</small></td> </tr> <tr> <td style="text-align: center;"><small>INSURER B:</small></td> <td></td> </tr> <tr> <td style="text-align: center;"><small>INSURER C:</small></td> <td></td> </tr> <tr> <td style="text-align: center;"><small>INSURER D:</small></td> <td></td> </tr> <tr> <td style="text-align: center;"><small>INSURER E:</small></td> <td></td> </tr> <tr> <td style="text-align: center;"><small>INSURER F:</small></td> <td></td> </tr> </table>	<small>CONTACT NAME:</small>		<small>PHONE (A/C, No, Ext):</small>	<small>FAX (A/C, No):</small>	<small>E-MAIL ADDRESS:</small>		<small>INSURER(S) AFFORDING COVERAGE</small>		<small>INSURER A:</small>	<small>NAIC #</small>	<small>INSURER B:</small>		<small>INSURER C:</small>		<small>INSURER D:</small>		<small>INSURER E:</small>		<small>INSURER F:</small>	
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<small>INSURER E:</small>																					
<small>INSURER F:</small>																					
<b>INSURED</b> <div style="background-color: yellow; padding: 2px; margin-top: 5px;">                     VFW Post #                      Address                      City State Zip                 </div>																					

**COVERAGES**

**CERTIFICATE NUMBER:**

**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSURED	POLICY NUMBER	POLICY EFF. DATE (MM/DD/YYYY)	POLICY EXP. DATE (MM/DD/YYYY)	LIMITS
	<b>GENERAL LIABILITY</b> <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO. ADJT <input type="checkbox"/> LOC					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (on occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADY INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COM/OP AGG \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HERED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMMERED SINGLE LIMIT (on accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE COB <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in IN) If yes, describe under DESCRIPTION OF OPERATIONS below.					WC STATUTORY LIMITS <input type="checkbox"/> OTHER \$ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
	<b>Liquor Liability</b>					

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

**CERTIFICATE HOLDER**  
  

VFW Dept. of Ohio & VFW National Headquarters  
 38 E. Chestnut St., Suite 506  
 Columbus, OH 43215

**CANCELLATION**  
  
 SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  
  
 AUTHORIZED REPRESENTATIVE



# TAB F – DTE 23V EXEMPT FORM FOR PROPERTY TAX

**Reset Form**

DTE 23  
Rev. 01/19

**Application for  
Real Property Tax Exemption and Remission**

County name \_\_\_\_\_

Date received by county auditor

Date received by DTE

**Office Use Only**

County application number

DTE application number

**General Instructions**

- Submit two copies of this application to the auditor's office in the county where the property is located. (Make a copy for your records.) Applications should not be filed until the year following acquisition of the property. The final deadline for filing with the county auditor is Dec. 31 of the year for which exemption is sought. If you need assistance in completing this form, contact your county auditor.
- Both the County Auditor's Finding (page 3) and the Treasurer's Certificate (page 4) of this application must be completed. Ask your county auditor for the procedure to follow to obtain the Treasurer's Certificate. When presented with this application, the county treasurer should promptly complete the certificate and return the application to you so it may be filed with the county auditor. The county treasurer should make certain the treasurer's certificate is complete and accurately reflects the payment status of taxes, special assessments, penalties, and interest, by tax year. Obtain a copy of the property record card from the county auditor and enclose it with this application. It is the applicant's responsibility to make sure the information supplied by the county auditor and county treasurer is complete and accurate.
- Answer all questions on the form. If you need more room for any question, use additional sheets of paper to explain details. Please indicate which question each additional sheet is answering. This application must be signed by the property owner or the property owner's representative.

**Please Type or Print Clearly**

Application is hereby made to have the following property removed from the tax list and duplicate and placed on the tax-exempt list for the current tax year, and to have the taxes and penalties thereon remitted for those preceding tax years:

**Applicant Name:** \_\_\_\_\_

Name \_\_\_\_\_

Notices concerning this application should be sent to: \_\_\_\_\_

Name (if different from applicant) \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Telephone number \_\_\_\_\_

Email Address \_\_\_\_\_

If the county auditor is in possession of an email address for you, the auditor may choose to send you important notices about your application by email and regular mail instead of by certified mail.

1. Parcel number(s) \_\_\_\_\_  
(If more than two, continue on an attached sheet.) All parcels must be in the same school district.
2. School district where located \_\_\_\_\_
3. Total size of parcel(s)  Less than ONE acre  One acre or MORE Number of acres \_\_\_\_\_

DTE 23  
Rev. 01/19

The Ohio Department of Taxation may set a hearing on this application. If there is a hearing, the applicant must present a witness who can accurately describe the use of the property in question. A notice of at least 10 days will be given to the applicant concerning the time and place of any hearing.

I declare under penalty of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete.

Applicant or representative: \_\_\_\_\_  
Signature \_\_\_\_\_  
Print name and title \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Telephone number \_\_\_\_\_ Date \_\_\_\_\_

**County Auditor's Finding**

	Land	Building	Total
Taxable value in year of application (tax year) _____			
Taxable value in prior year (tax year) _____			

This application covers property that is (check all that apply):

Currently exempt\*  New construction on previously exempted parcel  Currently on CALUV

Previously exempt  Previously on CALUV

**Auditor's Recommendation:**  Grant  Partial grant  Deny  None

**Comments:** \_\_\_\_\_

\_\_\_\_\_  
County auditor (signature) Date

Forward one copy of the completed application to the Ohio Department of Taxation, Equalization Division, P.O. Box 530, Columbus, OH 43216-0530.

\*If the property or any portion of the property is currently exempt, please indicate the type of exemption, the portion of property exempted and the tax years to which the current exemption applies.

DTE 23  
Rev. 01/19

4. Street address or location of property \_\_\_\_\_
5. a) Title to this property is in the name of \_\_\_\_\_  
b) Address of owner \_\_\_\_\_
6. If title holder is different from the applicant, please explain \_\_\_\_\_
7. Title holder is  A nonprofit corporation  An unincorporated association/organization (check one):  An individual  Other \_\_\_\_\_
8. Exact date title was acquired \_\_\_\_\_ 9. Title was acquired from \_\_\_\_\_  
Please attach copy of the deed.
10. Does the applicant have a lease or land contract for this property?  Yes  No  
If yes, please attach a copy.
11. Amount paid by title holder for the property \_\_\_\_\_
12. Exact date the exempt use began \_\_\_\_\_
13. Under what section(s) of the Ohio Revised Code (R.C.) is exemption sought?  
R.C. \_\_\_\_\_ R.C. \_\_\_\_\_
14. How is this property being used? **Do not** give conclusions such as charitable purpose, public worship or public purpose. Be specific about what is being done on the property and who uses it. If the property is not currently being used, but there is an intent to use it later for an exempt purpose, describe the intended use and the date set for the intended use.  
\_\_\_\_\_  
\_\_\_\_\_
15. During the years in question, was any part of this property (check one):  
a) Leased or rented to anyone else?  Yes  No  
If yes, please attach copy of lease agreement.  
b) Used for the operation of any business?  Yes  No  
c) Used for agricultural purposes?  Yes  No  
d) Used to produce any income other than donations?  Yes  No  
**Note: If the answer to any part of question 15 is "yes," enclose all details on a separate sheet of paper. If money is received, submit profit and loss statements, income and expense data, balance sheets or any other financial statements.**
16. Is anyone living or residing on any part of this property?  Yes  No  
If yes, answer the following:  
a) The person's name and position \_\_\_\_\_  
b) The resident's duties (if any) in connection with this property \_\_\_\_\_  
c) The rent paid or other financial arrangements \_\_\_\_\_
17. Is anyone using this property other than the applicant?  Yes  No  
If yes, please enclose a complete, detailed explanation.
18. Does the applicant own property in this county that is already exempt from taxation?  Yes  No
19. Property use for **charitable purposes.**  
Please provide articles of incorporation, constitution or bylaws, IRS determination letter and any other similar relevant information.
20. Property used for **senior citizens' residences.**  
If the purpose of the property is to provide a place of residence for senior citizens, submit all information required by R.C. section 5701.13.

**Treasurer's Certificate**

If the Treasurer's Certificate is not properly filled out and signed, the tax commissioner will have no jurisdiction to act on the application, and it will be subject to dismissal.

**(Notice to treasurer: The first paragraph of this certificate must always be complete.)**

I hereby certify that all taxes, penalties and interest levied and assessed against the above described property have been paid in full up to and including the tax year \_\_\_\_\_. The most recent year for which taxes have been charged is tax year \_\_\_\_\_.

I further certify that the only unpaid taxes, penalties and interest that have been charged against this property are as follows:

Parcel Number	Tax Year	Taxes (including penalties and interest)

**If additional years are unpaid, please list on an attached sheet.**

Have tax certificates been sold under R.C. 5721.32 or 5721.33 for any of the property subject to this application?  Yes  No

Are any unpaid taxes listed on this certificate subject to a valid delinquent tax contract under R.C. 5723.31(A)?  Yes  No

If yes, list tax years \_\_\_\_\_

**Comments:** \_\_\_\_\_

\_\_\_\_\_  
County treasurer (signature) Date

# TAB G – EXAMPLE SECRETARY OF STATE CONTINUED EXISTANCE LETTER



DATE	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
03/25/2024	202408503098	AGENT ADDRESS CHANGE (AGA)	25.00				0

**Receipt**

This is not a bill. Please do not remit payment.

WELLINGTON MEMORIAL POST NO. 6941  
207 N MAIN ST  
WELLINGTON, OH, 44090

## STATE OF OHIO CERTIFICATE

**Ohio Secretary of State, Frank LaRose**  
207507

It is hereby certified that the Secretary of State of Ohio has custody of the business records for  
**WELLINGTON MEMORIAL POST NO. 6941, VETERANS OF FOREIGN WARS OF THE  
UNITED STATES**  
and, that said business records show the filing and recording of:

Document(s)		Document No(s):
AGENT ADDRESS CHANGE	Effective Date: 03/25/2024	202408503098



United States of America  
State of Ohio  
Office of the Secretary of State

Witness my hand and the seal of the  
Secretary of State at Columbus, Ohio  
this 25th day of March, A.D. 2024.



**Ohio Secretary of State**

**TAB H – EXAMPLE SECRETARY OF STATE GOOD STANDING LETTER**

UNITED STATES OF AMERICA  
STATE OF OHIO  
OFFICE OF THE SECRETARY OF STATE

*I, Frank LaRose, do hereby certify that I am the duly elected, qualified and present acting Secretary of State for the State of Ohio, and as such have custody of the records of Ohio and Foreign business entities; that said records show VFW 8732 OAK HARBOR MEMORIAL POST, an Ohio not for profit corporation, Charter No. 2153648, having its principal location in Oak Harbor, County of Ottawa, was incorporated on November 26, 2012 and is currently in GOOD STANDING upon the records of this office.*



*Witness my hand and the seal of the Secretary of State at Columbus, Ohio this 17th day of February, A.D. 2024.*

A handwritten signature in blue ink that reads "Frank LaRose".

Ohio Secretary of State

Validation Number: 202404800744

# TAB I – IRS 990 FORMS

**Form 990** **Return of Organization Exempt From Income Tax** OMB No. 1545-0047  
**2023**  
**Open to Public Inspection**

Department of the Treasury  
 Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
 Do not enter social security numbers on this form as it may be made public.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2023 calendar year, or tax year beginning 2023, and ending 2023

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 City or town, state or province, country, and ZIP or foreign postal code

**D** Employer identification number  
 E Telephone number

**F** Name and address of principal officer:  
 HSI Is this a group return for subsidiaries?  Yes  No  
 HBI Are all subsidiaries included?  Yes  No  
 HCE Are all exempt organizations included?  Yes  No

**I** Tax-exempt status:  501(c)(3)  501(c)  527 (insert no.)  4947(a)(1) or  527

**J** Website:  None  Other (specify):

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: **M** State of legal domicile:

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities:

<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>6</b> Total number of volunteers (estimate if necessary)	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11
--	--	--	---	---	--	--

<b>8</b> Contributions and grants (Part VIII, line 1f)	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11a)	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)
--	---	---	--	--

<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>16a</b> Professional fundraising fees (Part IX, column (D), line 25)	<b>16b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>19</b> Revenue less expenses. Subtract line 18 from line 12
--	---	---	---	--	--	---	--

<b>20</b> Total assets (Part X, line 16)	<b>21</b> Total liabilities (Part X, line 20)	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20
--	---	--

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer \_\_\_\_\_ Date \_\_\_\_\_  
 Type or print name and title \_\_\_\_\_  
 Preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check  PTIN  
 Firm's name \_\_\_\_\_ Firm's EIN \_\_\_\_\_  
 Firm's address \_\_\_\_\_ Phone no. \_\_\_\_\_

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2023)

Click on the question-mark icons to display help windows.  
 The information provided will enable you to file a more complete return and reduce the chances the IRS will need to contact you.

**Form 990-EZ** **Short Form** **Return of Organization Exempt From Income Tax** OMB No. 1545-0047  
**2023**  
**Open to Public Inspection**

Department of the Treasury  
 Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
 Do not enter social security numbers on this form, as it may be made public.  
 Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

**A** For the 2023 calendar year, or tax year beginning 2023, and ending 2023

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 City or town, state or province, country, and ZIP or foreign postal code

**D** Employer identification number  
 E Telephone number

**F** Group Exemption Number **7c**

**G** Accounting Method:  Cash  Accrual Other (specify):

**H** Check  if the organization is not required to attach Schedule B (Form 990)

**I** Website:  None  Other (specify):

**J** Tax-exempt status (check only one):  501(c)(3)  501(c)  527 (insert no.)  4947(a)(1) or  527

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>2</b> Program service revenue including government fees and contracts	<b>3</b> Membership dues and assessments	<b>4</b> Investment income	<b>5a</b> Gross amount from sale of assets other than inventory	<b>5b</b> Less: cost or other basis and sales expenses	<b>5c</b> Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	<b>6</b> Gaming and fundraising events: a Gross income from gaming (attach Schedule G if greater than \$15,000) b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) c Less: direct expenses from gaming and fundraising events d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) e Gross sales of inventory, less returns and allowances f Less: cost of goods sold g Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	<b>7c</b>	<b>8</b> Other revenue (describe in Schedule O)	<b>9</b> Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>10</b> Grants and similar amounts paid (list in Schedule O)	<b>11</b> Benefits paid to or for members	<b>12</b> Salaries, other compensation, and employee benefits	<b>13</b> Professional fees and other payments to independent contractors	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>15</b> Printing, publications, postage, and shipping	<b>16</b> Other expenses (describe in Schedule O)	<b>17</b> Total expenses. Add lines 10 through 16	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 9)	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O)	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20
---	--	--	----------------------------	---	--	---	---	-----------	---	---	--	---	---	---	---	---	---	---	---	--	--	---

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 10542J Form 990-EZ (2023)

## 990-N

Most small tax-exempt organizations that have an annual reporting requirement can satisfy the requirements by submitting Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ. Form 990-N is submitted electronically, there are **no paper forms**.

Small tax-exempt organizations generally are eligible to file Form 990-N to satisfy their annual reporting requirement if their annual gross receipts are normally \$50,000 or less.



# TAB J – OHIO TAX EXEMPT FORM

## Sales and Use Tax Unit Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

\_\_\_\_\_

(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

\_\_\_\_\_

*Purchaser must state a valid reason for claiming exception or exemption.*

\_\_\_\_\_  
Purchaser's name

\_\_\_\_\_  
Purchaser's type of business

\_\_\_\_\_  
Street address

\_\_\_\_\_  
City, state, ZIP code

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date signed

\_\_\_\_\_  
Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either Administrative Code Rule 5703-9-10 or 5703-9-25.

This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with Administrative Code Rule 5703-9-14.

# TAB K – IRS 501c19 INFORMATION

## VFW 501c19 INFORMATION

To be exempt under Internal Revenue Code section 501(c)(19), an organization must be either:

- a post or organization of past or present members of the United States Armed Forces
- an auxiliary unit or society of such post or organization
- or a trust or foundation for such post or organization

A veterans' post or organization must meet the following requirements to be exempt under section 501(c)(19):

1. It must be organized in the United States or any of its possessions
2. At least 75 percent of its members must be past or present members of the United States Armed Forces
3. At least 97.5 percent of its members must be:
  - o present or former members of the United States Armed Forces,
  - o cadets (including only students in college or university ROTC programs or at Armed Services academies) or
  - o spouses, widows, widowers, ancestors, or lineal descendants of individuals referred to in the first or second bullet
4. It must be operated exclusively for one or more of the following purposes:
  - o to promote the social welfare of the community (e.g., to promote the common good and general welfare of the people of the community)
  - o to assist disabled and needy war veterans and members of the United States Armed Forces and their dependents - and the widows and orphans of deceased veterans
  - o to provide entertainment, care, and assistance to hospitalized veterans or members of the United States Armed Forces
  - o to carry on programs to perpetuate the memory of deceased veterans and members of the United States Armed Forces and comfort their survivors
  - o to conduct programs for religious, charitable, scientific, literary or educational purposes
  - o to sponsor or participate in activities of a patriotic nature
  - o to provide insurance benefits for members or their dependents or
  - o to provide social and recreational activities for members
5. No part of its net earnings may inure to the benefit of any private shareholder or individual.

**An organization may be exempt under section 501(c)(19) as an auxiliary unit or society of a veterans' post or organization if it meets the following requirements:**

1. It is affiliated with, and organized in accordance with the bylaws and regulations of, a veterans' post or organization described above
2. At least 75 percent of its members are veterans, spouses of veterans, or related to a veteran within two degrees of consanguinity (i.e., grandparent, brother, sister, grandchild represent the most distant allowable relationships)
3. All members are either members of a veterans' post or organizations described above, or spouses of a member of such post or organization, or are related to a member of such post or organization within two degrees of consanguinity
4. No part of its net earnings inures to the benefit of any private shareholder or individual.

**An organization may be exempt under section 501(c)(19) as a trust or foundation for a veterans' post or organization if it meets the following requirements:**

1. It is valid under local law and, if organized for charitable purposes, has a dissolution provision described in section 1.501(c)(3)-1(b)(4) of the Income Tax Regulations
2. The corpus or income cannot be diverted or used other than to fund a veterans' post or organization for charitable purposes or as an insurance set-aside
3. The trust income is not unreasonably accumulated, and a substantial portion of the income is distributed to such veteran post or organization, or for exclusively religious, charitable, scientific, literary, educational or prevention of cruelty to children or animal purposes
4. It is organized exclusively for one or more of those purposes enumerated above for which a veterans' post or organization itself may be organized

Veterans of Foreign Wars is a section 501(c)(19) organization and needs to file the Form 990 series to keep its tax exempt status. No matter how large or small the income level for the Post is.

Most small tax-exempt organizations that have an annual reporting requirement can satisfy the requirements by submitting Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ. Form 990-N is submitted electronically, there are **no paper forms**.

An organization eligible to submit Form 990-N can instead choose to file Form 990 or Form 990-EZ to satisfy its annual reporting requirement.

Small tax-exempt organizations generally are eligible to file Form 990-N to satisfy their annual reporting requirement if their annual gross receipts are normally \$50,000 or less.

- Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.
- Gross receipts are considered to be normally \$50,000 or less if the organization:
  - o Has been in existence for 1 year or less and received, or donors have pledged to give, \$75,000 or less during its first tax year;
  - o 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
  - o 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 calculations are being made).
- Submitting Form 990-N (e-Postcard)
- To access the Form 990-N Electronic Filing system:
- **Sign In/create an account with Login.gov or ID.me:** The IRS requires a Login.gov or an ID.me account to submit Form 990-N. Form 990-N filers should use the same email address associated with their IRS account.
- Review the [IRS Form 990-N Electronic Filing System \(e-Postcard\) User Guide PDF](#) for step-by-step instructions on how to submit electronic Form 990-N (e-Postcard). Most common problems can be avoided by following the User Guide.

# TAB L – BUDDY POPPY FORM



## VFW DEPARTMENT OF OHIO BUDDY POPPY ORDER FORM

Post #: \_\_\_\_\_ Auxiliary #: \_\_\_\_\_  
Name: \_\_\_\_\_ Title: \_\_\_\_\_  
Shipping Address: \_\_\_\_\_  
(P.O. Boxes are NOT Allowed)  
City, State, Zip: \_\_\_\_\_  
Quartermaster Member ID # (Required field): \_\_\_\_\_

Number of Boxes (500 in a box) :	_____	\$150.00 per Box-Total Owed: \$	_____
Tin Tab Poppies (500 in a box):	_____	\$100.00 per Box-Total Owed: \$	_____
Silver Anniversary (1000 in a box):	_____	\$300.00 per Box-Total Owed: \$	_____
Gold Anniversary (1000 in a box):	_____	\$300.00 per Box-Total Owed: \$	_____
Diamond Anniversary (1000 in a box):	_____	\$300.00 per Box-Total Owed: \$	_____

**Method of Payment:**

Check Number: \_\_\_\_\_ Amount: \_\_\_\_\_  
Credit Card #: \_\_\_\_\_ Type of Card: \_\_\_\_\_  
CVV#: \_\_\_\_\_ Expiration Date: \_\_\_\_\_  
EMAIL ADDRESS: \_\_\_\_\_

**COMPLETE THIS FORM AND EMAIL OR MAIL TO:**

VFW DEPARTMENT OF OHIO  
35 E CHESTNUT STREET, SUITE 506  
COLUMBUS, OHIO 43215  
[vfw.sstanley@gmail.com](mailto:vfw.sstanley@gmail.com)

**ALLOW 6-8 WEEK FOR DELIVERY**

## **TAB M - COMBAT MATERIEL DONATIONS**

The U.S. Army Tank-automotive and Armaments Command, Integrated Logistics Support Center, Army Donations Program office controls all conditional gifts (donations) of excess, obsolete or condemned combat materiel. The office qualifies all recipients prior to a donation, maintains a central registry of all donations, tracks annual reports from recipients, conducts periodic inspections of donated property, and enforces the terms of conditional deeds of gift.

The program manages donations of static displays and ceremonial rifles.

[Army Donations Program: https://www.tacom.army.mil/ilsc/donations/](https://www.tacom.army.mil/ilsc/donations/)

### **PROCESSING TIME**

The Army Donations Program Office typically responds to new requests in approximately three (3) months. This time frame is dependent upon the type of review required. The process typically takes additional time if an organization was conditionally issued an Army asset for static display purposes. The time frame is also dependent on the overall volume of requests being processed.

### **Post Honor Guard Rifles & Static Displays from TACOM**

If your Post has Rifles and static display equipment through this program you have a requirement to conduct an inventory of all equipment annually. This can be accomplished by going to the TACOM website above and filing your inventory report on-line. Failure to conduct inventory could result in TACOM terminating your agreement and requesting the return of all equipment.

### **CONTACT INFORMATION**

#### **Mailing address:**

*U.S. Army Tank-automotive and Armaments Command (TACOM)  
ATTN: Army Donations Program, MS 419D  
6501 East 11 Mile Road  
Detroit Arsenal, MI 48397-5000*

**Telephone: (586) 282-9861**

**Donations team email**

## **TAB N - DONATIONS AND REPORTS**

### **Donations to National Programs**

MUST be mailed to the VFW National Headquarters. - VFW, 406 W. 34th Street, Kansas City, MO 64111

### **Donations for Department**

“All State” Programs are to be mailed to the VFW Dept. of Ohio in Columbus.

**The Check needs to be written out to the VFW of Ohio Designated Charitable Fund.**

**If you put the program you are donating to in the pay to line it will be returned to you for correction, new banking laws will not allow us to deposit checks that are not written out to the VFW Department of Ohio.**

**Be sure to write Department Designated Donor Programs on the memo line of the check(s). Use our new form SFVFWOH002 on next page to mark all programs you would like to donate to and save as your receipt. Send a copy of SFVFWOH002 Form with your check to Department of Ohio for our records and we will enter all programs you have donated to for the year and give you an accounting at the end of the year. You can donate as many times as you want to during the year.**

All donations listed above may be made from either the Post Relief Fund or the Post VFW of Ohio Charities account.

If at any time during the year you have questions or concerns about requirements or reports, contact the District or Department Chairman. You may also contact the staff at the VFW Department of Ohio.

# VETERANS OF FOREIGN WARS OF THE UNITED STATES



DEPARTMENT OF OHIO

Richard Curry  
Quartermaster/Adjutant

Kari Pfeifer  
State Commander

The Men and Women of the VFW  
We'd do anything for this country

The following are a list of Programs that Posts can contribute to. Please write one check for all of your programs and mark the appropriate program you want the money to go to. Enter the amount next to the program. Keep this for your records to use for Audits and Inspections. You can also use this form and a picture of your cancelled check to upload into the State Attorney General's website. Department will be providing a year end report for you to keep with your records. This office will also show the amount of monies from all donation be directly donated to the cause in which your monies were intended for.

**Make Checks Payable to: VFW of Ohio Designated Charitable Fund**

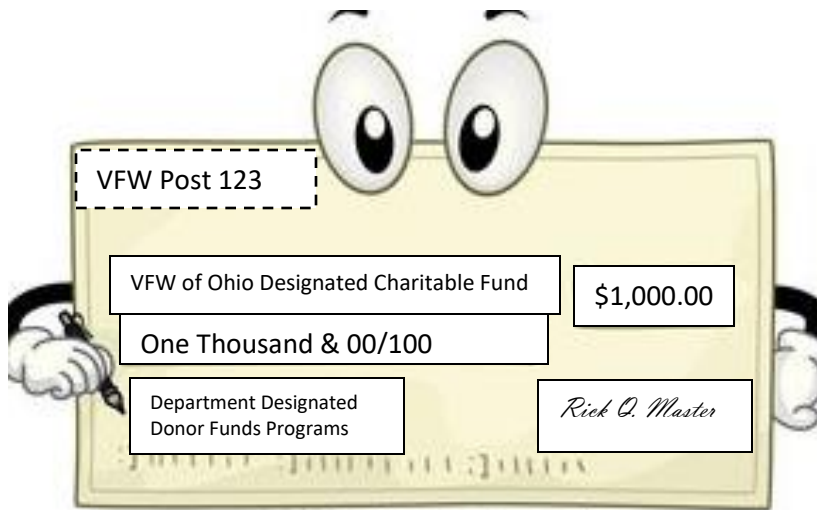
Post Name and Number: \_\_\_\_\_

Check Number: \_\_\_\_\_

Check Program	Amount	Acct Code	PROGRAMS
<input type="checkbox"/>		1748-0	VSO Fund
<input type="checkbox"/>		1748-1	Veterans Pins
<input type="checkbox"/>		1765-0	Ohio Veterans Home (Sandusky/Georgetown)
<input type="checkbox"/>		1767-0	C C B Cancer/ Hospice Fund
<input type="checkbox"/>		1771-0	Schell-Fruttoso VOD Fund
<input type="checkbox"/>		1771-1	Patriot Pen Essay Donations
<input type="checkbox"/>		1773-0	Military Assistance Program (OH MAPS)
<input type="checkbox"/>		1776-0	National Home Fund
<input type="checkbox"/>		1776-5	National Home Ohio House
<input type="checkbox"/>		1777-0	Disaster Relief Fund
<input type="checkbox"/>		1778-0	Commander's Initiative Fundraiser (National Home Initiative)
<input type="checkbox"/>		1779-0	MIA/POW Program
<input type="checkbox"/>		1780-0	VAVS Funds
<input type="checkbox"/>		1781-0	Scout of the Year Donations
<input type="checkbox"/>		1782-0	Teacher of the Year Donations
<input type="checkbox"/>		1783-0	First Responders Donations
<input type="checkbox"/>		1784-0	Firefighter of the Year
<input type="checkbox"/>		1785-0	Youth Programs (ROTC, Civ. Air, etc.)
<b>TOTAL</b>			<b>Total Amount on Written Check</b>

Quartermaster/Commander's Signature \_\_\_\_\_

SFvfwoh002 v3



Along with the Donation enter a report on the Department's On-Line Reporting Tool!

You can use this form and donate to these programs as many times per year as you want to.

Send check to VFW Department of Ohio, 35 E. Chestnut St., Suite 506, Columbus, OH 43215

## **TAB O – LIST OF QM REQUIREMENTS & ACTION ITEMS**

### **ANNUAL REQUIREMENTS**

- ✓ Renew Post Canteen State Liquor License \* (Some Posts June/Some Feb)
- ✓ Renew Post Bingo Gaming License\* (Between 1 Nov – 31 Dec)
- ✓ Renew DTE23V Property Tax Exempt Form with your County Auditor's Office
- ✓ Renew your Post Insurance, submit your updated Acord 25 to VFW Department of Ohio
- ✓ File Post 990 IRS Tax Form (Some Posts are fiscal year, some calendar year)
- ✓ File 990 IRS Tax Information with Secretary State of Ohio on their Website
- ✓ Submit QM Proof of Bond paperwork to VFW Dept of Ohio, NLT 30 Sep.
- ✓ Conduct Inventory of Military Rifles/Equipment/Static Displays and submit report to TACOM.
- ✓ Update VFWOC 5/3<sup>rd</sup> Account signature card if signatory change\* (call VFWOC office)
- ✓ Submit Post Election Report no later than 1 June.

### **QUARTERLY REQUIREMENTS**

- ✓ Submit Bingo Gaming OHAG Quarterly Reports (For Posts that have E-Bingo Machines) \*
- ✓ Assist Trustees with submission of Quarterly Post Report of Audit

### **MONTHLY REQUIREMENTS**

- ✓ Monthly Quartermaster Written Report of all Post Financial Accounts.
- ✓ Quartermaster Report on all disbursements for month.
- ✓ Print/Review Ticket Tracking Report for all Bingo Type II, III, E-III accounts as applicable to Post.
- ✓ Conduct an audit on all Canteen Banks/Drawings/Cash on Hand to ensure all funds are accounted for. (This can also be done weekly if needed).\*
- ✓ Review Monthly Payroll Reports (if Posts has Employees)
- ✓ Review Canteen/Club Report (if Post has a Canteen/Club).\*

(\*) These requirements may not apply to your Post if you do not have a canteen or charity account with VFWOC.



## **OTHER REQUIREMENTS**

- ✓ Ohio Bureau of Worker Compensation Documents (if Post has Employees)
- ✓ Renew Articles of Incorporation Continued Existence with Secretary of State of Ohio every 5 years. (Sec of State, Ohio Website)
- ✓ Order Good Standing letter from Secretary of State of Ohio every 5 years. (Sec of State, Ohio Website)
- ✓ Process Membership Dues through VFW National On-Line Membership System (OMS)
- ✓ Submit Entry Reports through OMS for All-American Requirements
- ✓ Process New Membership Applications through OMS.
- ✓ Renew Members through OMS.
- ✓ Decease members through OMS when informed of their death.
- ✓ City Tax forms, fire Inspections, safety inspections and other local documents that need to be filed when required.

***THIS IS NOT AN ALL-ENCOMPASSING LIST, EVERY POST MAY HAVE MORE OR LESS REQUIREMENTS DEPENDING ON ITS SIZE, OPERATION AND LOCATION. WE HAVE TRIED TO CAPTURE MOST OF THE MAJOR REQUIREMENTS THAT PUNCH YOU IN THE FACE ON A DAILY/MONTHLY/YEARLY BASIS. DO YOUR BEST WE GOT CONFIDENCE IN YOU!***



***REMEMBER WE AT THE VFW DEPARTMENT OF OHIO  
HEADQUARTERS ARE ALWAYS HERE TO ASSIST AND  
SERVE YOU DO NOT HESITATE TO CONTACT US!***