

TO BE READ AT MEETINGS AND POSTED:

1. The following National (Utah) appointments are hereby announced:

NATIONAL DEPUTY CHIEF OF STAFF:

Stanley Martinez, Post 409, Salt Lake City, UT
Bruce Summers, Post 5050, Richfield, UT

NATIONAL ASSISTANT INSPECTOR GENERAL:

Timothy Von Bon, Post 8307, Layton, UT
Nick Flake, Post 12087, West Jordan, UT

2. Attention of incoming Post Officers is directed to Section 218 of the Manual of Procedure which outlines the duties of various Post Officers.
3. Organizations exempt from income tax under Section 501(c) of the Internal Revenue Code are generally required to file Form 990 by the 15th day of the fifth month following the close of their accounting fiscal year. For the current IRS requirements, if the organization's annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990-EZ. Small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, also known as the e-Postcard. There is no penalty assessment for late filling the e-Postcard, but an organization that fails to file required information returns for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax exempt status will not take place until the filing due date of the third year.

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

- a. Has been in existence for 1 year or less and received, or donors have pledged to give,
- b. \$75,000 or less during its first taxable year;
- c. 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
- d. Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 consecutive tax filing years (including the year for which the calculations are being made).

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

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

of return allowances; and any other revenue.

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

4. **HOT ITEM!** The attention of Post Commanders and District Commanders and inspecting officers is directed to Section 703 of the National Bylaws - Bonds. Each accountable officer of this organization shall be bonded with an indemnity company as surety in a sum at least equal to the amount of the liquid assets for which he may be accountable. Liquid assets are defined as cash on hand or in the bank and other negotiable instruments readily convertible into cash. Please reach out to the Department Adjutant for more info.
5. All officers should obtain current 2024 copies of the podium edition of the Congressional Charter, Bylaws, Manual of Procedure and Ritual. Copies of the revised edition of the Congressional Charter, Bylaws, Manual of Procedure and Ritual are available through the VFW Store at National Headquarters. The 2024 revised edition reflects the amendments adopted by the 124th National Convention, which became effective on Aug. 22, 2023.
6. All Commanders are reminded that Section 709, Manual of Procedure - Control of Units, requires that any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or in behalf of a Post, County Council, District or Department shall be at all times under the direct control of such Post, County Council, District or Department and that all money, property or assets of any kind or nature, must be placed in the care and custody of the respective Quartermaster. All Commanders should ensure that all provisions of Section 709 are enforced.

Members are reminded that their conduct in the Post Home should always be respectful. People are quick to criticize unbecoming conduct in the Post Home, which usually finds its way to outside sources and leads to disrespect of the Post. A person who is disrespectful of the Post Home should be removed from the premises so that others can enjoy the facilities without interruption. A poorly operated Post Home only tends to decrease the image of the VFW and negatively influences the Post membership.

7. Sections 219 and 704 of the Manual of Procedure outline the various things for which the Post Relief Fund can be used. Several years ago, the phrase, "To foster true patriotism through historical and educational programs," was added to this section. This allows the Post to use the relief funds for the Voice of Democracy program or other Americanism programs that are educational. This does not include Post building projects, hall remodeling, color guard uniforms or any other expenditure that does not follow these guidelines.
8. All Commanders will designate a Veteran Counsel Chairperson. This person will attend your local County Veteran Counsel Meetings and report back to the Post.
9. **Audit Reports –Put This on Your Must Do List:**
Post Commanders are reminded that it is their duty to ensure that Post Trustees comply with Section 218, page 74, Manual of Procedures – Duties of Trustees. This section states in part that

the Audit Report shall be signed by the Post Commander and the three Post Trustees, who shall by their signatures, “certify to the accuracy of the information contained herein”. **The Audit Report is to be mailed to the Department Adjutant/Quartermaster as soon as possible.** Post Commanders, if you have complied with this section prior to the end of the month following the close of the quarter, thank you. A Commander is not allowed to appoint an acting Trustee to fill in for a Trustee who is not present or to sign an audit report or any other document.

10. **Veterans Day:** District and Post Commanders should appoint their 2023 Veterans Day Chairman. Commanders are urged to utilize all Patriotic organizations in your community to take part in the Veterans Day activities. In the event your community is not able to observe Veterans Day, join with a neighboring community and assist them in the observance of this important day. Remember, this is part of our Community Service and Americanism Programs.
11. **Western Conference:** Members are reminded that the Western Conference will be held at the Marriott City Center 220 S. State Street SLC UT 84111. on November 2-5, 2023. Registration and Hotel forms are on www.VFWUT.org
12. **District Commanders:** Please schedule your Fall District meeting ASAP between September 1 and October 31, 2018. Provide date, time and location to Department Headquarters so we can publish in the General Orders and ensure a Department Officer is available to inspect and report.

BY COMMAND OF
HEATH N. SILCOX
DEPARTMENT OF UTAH
COMMANDER

2023-24 Planning Calendar

2023

- Sept 9 – Utah CofA
Spanish Fork Ut
- Sept 9 - Department Commander and President Homecoming
Spanish Fork Ut
- Oct 12-15 - Department Jr Vice Commander Training
Kansas City, MO
- Oct 31 - VOD / PP/ Teacher Award due to Posts
- Nov 2-5 - Western Conference
SLC, UT

2024

- Jan ? - VOD/PP Dinner
- Jan 1 - Safety Awards sent to Department Chair
- Jan 15 - VFW Employer of the Year / VFW Member of the Year due to post
- Feb 2-4 Utah Mid-Winter Convention
Lehi, UT
- Feb 12 - JROTC Cadet of the Year due to Post
- Mar 3-7 - Legislative Conference
Washington DC
- June ? - Department Summer Convention
- July 27-Aug 1 National Convention
Louisville, KY