



**DEPARTMENT OF
MASSACHUSETTS
VETERANS OF FOREIGN
WARS**



SEPTEMBER 2020

GENERAL ORDER No. 3

*SPECIAL NOTICES *****SPECIAL NOTICES*

MONTHLY MEMBERSHIP CONTEST:

Each month the recruiter and post with the largest number of new members will be eligible to receive a special gift. A minimum of (5) members is needed to qualify. Ties will be settled by a raffle.

David Walsh of post 6258 in Halifax won the recruiter for August. He will receive a \$50.00 VFW Store Gift Certificate and (2) Commander's Shirts.

Post 6258 won the new members for August and will receive \$50.00 VFW Store Gift Certificate and (2) Tickets to the 100th Anniversary Gala (Date and location TBD).

100% MEMBERSHIP CONTEST

- ❖ Posts of 50 or more members achieving 100% by December 31st, 2020 will be entered into a drawing to win one of (6) \$300.00 prizes. (6 Winners)
- ❖ Posts of 49 or less members achieving 100% by December 31st, 2020 will be entered into a drawing to win one of (3) \$75.00 prizes. (3 Winners)

VFW DEPARTMENT OF MASSACHUSETTS



******* NEW DISTRICT 100% MEMBERSHIP AWARD*******

- ❖ The 1st District to attain 100% membership by **December 31, 2020** will be awarded a **VFW Canopy Tent from the VFW Store OR a 6' VFW Tablecloth & 7' VFW logo Blade flag.** Includes marketing handouts (bling) for membership drives.

Members are reminded that under the subscription dues model, an annual member's dues expire on the last day of the month of which they paid the previous year. Annual members are encouraged to renew their dues prior to their anniversary month to avoid a lapse in continuous membership.

If an Officer or Committee member fails to renew their membership before the last day of the month they renewed in the year before, they shall forfeit eligibility to hold any office for the remainder of the administrative year. This situation creates an administrative headache for the post and should be avoided. Please keep track of your officers and make sure they are renewed in time, or better yet, have them upgrade to a Life Membership!

Life Membership: The VFW offers the lowest Life Membership fees of most organizations and even offers a 12 month no interest payment plan. It is Easy; It is Cheap, and you never have to worry again. Plan E Life Membership fees shall be charged in accordance with the following Plan E fee schedule effective January 1, 2007:

Attained Age	Plan E Life Member Fee
Through 30	\$425
31-40	\$410
41-50	\$375
51-60	\$335
61-70	\$290
71-80	\$225
81 & over	\$170

The applicable fee from the effective life membership fee schedule will be determined using the applicant's attained age as of December 31st of the current calendar year in which the application is submitted, regardless of actual date of birth.

VFW V MAIL

Please be advised all members at all levels have access to a V Mail account through the National Website. Just log on to www.vfw.org and under My VFW, navigate to member V Mail. Then click on that and login to receive all correspondence there. If you do not know your log in credentials for vfw.org or vmail, email member services at memberduesprocessing@vfw.org or call 1.800.963.3180.

VFW DEPARTMENT OF MASSACHUSETTS



DEPARTMENT PROVIDED EMAIL

Each Post has an email provided by the Department through our Go Daddy account. Here are the step by step instructions:

Search for Go Daddy-email-login on the Internet.

Enter email address as Post####@vfwma.org. For example, post9999@vfwma.org. Then enter the password-vfw2017. If that password does not work, contact PSC Eric Segundo at esegundo@vfwma.org to get a new password.

FIELD TRAINING IN SEPTEMBER

The first sessions of training were phenomenally successful with more than two thirds of our posts attending. For September we will be offering the following training using ZOOM.

Post Service Officer	September 22 nd @ 1800 HRS (6:00 PM)
Post Quartermaster Training	September 23 rd @ 1800 HRS (6:00 PM)
Post Adjutant and Post Reports	September 24 th @ 1800 HRS (6:00 PM)

All sessions are scheduled for no more than two hours.

Please email to register and get the links to ; adjutant@vfwma.org

You may also call 617-727-2613 for the phone numbers and passcodes if you are planning to call in.

ORDERS

- 1. Post Elections: ALL POSTS ARE RQUIRED TO SUBMIT A COMPLETE AND ACCURATE ELECTION REPORT NLT SEPTEMBER 18, 2020 OR FACE SUSPENSION.**
- 2. Post Inspections:** Section 518 provides that the Department Inspector shall require that each Post be inspected in accordance with Department and National guidelines. The purpose of the inspection is to assure that the Post operates in a manner that supports the purposes set forth in the Congressional Charter, complies with the By-Laws, preserves the financial integrity of the Post and protects the interest of the member. Every Post is expected to be inspected at least once each year. It will also be a requirement for All State. It is the duty of the District Inspector to notify the Post Commander, Quartermaster, Adjutant and Trustees of the date and time that the inspection is scheduled. The inspector should allow you enough time to prepare for the visit. The Post inspection will go a lot smoother if it is conducted at some time other than a Post meeting night. If, for any reason, a Post cannot be inspected thoroughly, a report stating the facts must be submitted. It is the responsibility of the Post Quartermaster and Post Adjutant to provide the records necessary to complete the duties of Inspector. When the inspection of a Post is

VFW DEPARTMENT OF MASSACHUSETTS



completed, the Post Inspection Form will be made out in triplicate. The yellow copy will be mailed to the Post Commander and a copy should be retained for your files.

*****ALL POSTS ARE TO BE INSPECTED BY ORDER OF THE STATE COMMANDER *****

3. **Post, District, Department Commanders, Adjutants and Quartermasters** are reminded of the requirements of Sections 216, 416 and 516 of the Manual of Procedure about proof of eligibility for all newly elected and appointed officers. Elected and appointed officers **shall not be installed** or assume the duties of their office until proof of eligibility has been submitted and carefully reviewed. Failure or refusal to submit proof of eligibility within thirty (30) days of election or appointment shall result in the office being declared vacant.
4. **Attention is called to the provisions of Section 703** of the National Bylaws which require that 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 the 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, Department, District, County Council or Post to which each officer is accountable. The bonds of such accountable officers, in amount and as to surety, shall be approved by their respective units and held by their respective Commanders. The Commander of each unit shall be responsible for the proper and adequate bonding of all accountable officers in their unit. Forms can be found on our website at www.vfwma.org. If you have any questions, reach out to your District Commander or the State Quartermaster.
5. **Attention of all members is directed to Section 901 of the National Bylaws, "Discipline of Members."** Members who have committed offenses recognized by the Veterans of Foreign Wars of the United States may be subject to disciplinary action. Members are reminded that acts of Sexual Harassment, Racial or Sexual Discrimination, and all other conduct prejudicial to good order and discipline or conduct determined to be unbecoming of a member will not be condoned. In general, harassment and discrimination consists of any form of verbal, non-verbal, or physical conduct that is sufficiently severe and/or pervasive enough to have the purpose or effect of creating an intimidating, hostile, or offensive environment or otherwise interfering with another's ability to participate in VFW events. All members will be treated with dignity and respect.
6. **For purposes of clarification**, we do not operate as a men's organization or a lady's organization, but as the Veterans of Foreign Wars of the United States and its VFW Auxiliary. The VFW **DOES NOT HAVE ASSOCIATE MEMBERS**. Posts who are found to have associate members may face administrative action.
7. **Organizations exempt from income tax under Section 501(c) of the Internal Revenue Code are generally required to file Form 990 by the 15th day of the fifth month following the close of their accounting fiscal year.** For the current IRS requirements (beginning on or after January 1), if the organization's annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990-EZ. Small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N,

8. 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 normally considered less than \$50,000 if the organization:

- A. Has been in existence for 1 year or less and received, or donors have pledged to give, \$75,000 or less during its first taxable year.
- B. Has been in existence between 1 and 3 years and averaged \$60,000 or less in gross receipts during each of its first two tax years: and
- C. Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which the calculations are being made).

If annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990-EZ. For the current IRS requirements, if an organization has gross receipts less than \$200,000 and total assets less than \$500,000, 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.

9. **The National Bylaws provide for only one type of membership: active membership.** There are no provisions in the National Bylaws, nor is there any authority or justification for issuance of Club Membership cards, Associate Member cards, Honorary Membership cards, Courtesy Membership cards or any other special type of cards. Any Post issuing such unauthorized cards, or conducting club operations open to the public, endangers its standing with the Internal Revenue Service as a non-profit organization. Officers signing outlaw cards admitting non-members to VFW premises are subject to disciplinary action. National and Department officers cannot defend practices that conflict with VFW Bylaws or procedures.

- 10. VFW Posts should take the necessary steps to incorporate under the laws of the state in which the Post is located.** Financial responsibility laws, as interpreted by the courts, may cause members of unincorporated Posts to be at risk. Incorporating under the provisions of Sections 708 of the National Bylaws and the Manual of Procedure and the laws of the state will provide protection for Post members. Posts are urged to contact their Department Adjutant to obtain the proper forms for incorporating. The Articles of Incorporation must be reviewed by the Commander-in-Chief prior to forwarding them to the proper state authorities. It shall be the responsibility of the Post Commander to ensure full compliance with both sections and to ensure that all state requirements for annual filing, fees, etc., are met in a timely manner. Forms are also available on our Department website; www.vfwma.org
- 11. All officers should obtain current 2021 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 2021 revised edition reflects that in response to the deadly virus COVID-19, the 121st National Convention was held pro-forma where no amendments to the National Bylaws or Manual of Procedure were made.
- 12. 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, District or Department shall be at all times under the direct control of such Post, District or Department and that all money, property or assets of any kind 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.
- 13. The distribution of VFW “Buddy” Poppies** will be conducted according to the provisions set forth in Sections 711 of the National Bylaws and the Manual of Procedure. Department, District, County Council and Post Commanders should arrange now for the distribution of “Buddy” Poppies in their respective areas. All profits accruing from the distribution of “Buddy” Poppies shall be used in accordance with Section 704 of the National Bylaws and the Manual of Procedure
- 14. Attention of Post Commanders is directed to Section 218(a)(11)(b), Manual of Procedure, Trustees,** which states that Post Trustees shall prepare and submit quarterly, through their Post Commander, a Post Trustees’ Report of Audit (VFW Store product #4214) to the Department Quartermaster for referral to the Department Inspector. June reports are due now! **Do not mail these reports to National Headquarters. All reports should be turned into the Department Headquarters.**
- 15. Attention of incoming Post Officers** is directed to Section 218 of the Manual of Procedure which outlines the duties of various Post Officers.
- 16. Attention of Department and Post Commanders is directed** to the requirement of timely filing of Internal Revenue Form 990 and 990/T, where applicable. Forms may be secured from your local Post Office or branch office of the Internal Revenue Service.



- 17. Posts are urged to start planning suitable programs now for the observance of Veterans Day (see Section 223 of the Manual of Procedure.)**
- 18. 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.
- 19. On August 24, 2019, the National Council of Administration** passed a motion extending the authorization of the wear of the VFW logo to those who are not members of the VFW for the limited purpose of demonstrating public support of the VFW. This authorization is only applicable to the VFW logo or any other trademark and service mark of the VFW, including its name, emblems, or insignia. The use of other trademarks and service marks, including the Cross of Malta, is still limited to VFW members in good standing unless such written consent has been obtained pursuant to Section 803 of the National Bylaws. Only the VFW Store, its Licensed Vendors and those properly authorized pursuant to the National Bylaws may manufacture or sell merchandise bearing the VFW logo. Additionally, no person shall wear the VFW logo while engaged in any commercial or political activity in such a manner as likely to falsely convey that such activity is approved or endorsed by the Veterans of Foreign Wars of the United States. Non-members desiring to wear the VFW logo should not knowingly harm, misuse or bring into disrepute the name or logos of the VFW. Authorization for non-members to wear the VFW logo is subject to revocation by the Veterans of Foreign Wars of the United States.
- 20. VFW Essay Programs under way.** New Voice of Democracy and Patriot's Pen Themes for 2020-2021 Voice of Democracy: "Is This the Country the Founder's Envisioned?" Patriot's Pen: "What is Patriotism to Me?" Remember the deadline is October 31st for the entries to be submitted to a post. Brochures and Entry forms are now available from National at www.vfw.org. All District Commanders have been provided a thumb drive with copies of all forms on them. Reach out to your District Commander if you cannot find them.
- 21. U.S. Army ARDEC has issued guidance on the operation and maintenance of the M1 Garand.** The manual can be found in the VFW Training & Support section at vfw.org or you can visit the M1 Garand Associated Website: m1garandtraining.com. TACOM Is conducting an inventory. Be prepared!

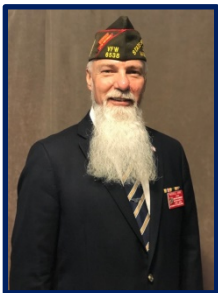
**FORMS:**

If you are looking for forms, try these links first! Also, forms are available on our state website, www.vfwma.org, under Member Tools.

**For all Veterans & Military Support program information and forms, use provided link below:
VMS Formstack Links:**

- Virtual Pins: <https://VFWPrograms.formstack.com/forms/virtualpinrequest>
- VFW Website Solution: <https://VFWPrograms.formstack.com/forms/websolutionapp>
- AUX Website Solution: <https://VFWPrograms.formstack.com/forms/auxwebsolutionapp>
- Chairman Report: https://VFWPrograms.formstack.com/forms/vms_chairman_report
- MAP Grant Application: www.vfw.org/MAPGrantApplication
- MAP Grant Report: www.vfw.org/MAPGrantReport
- Adopt a Unit Application: www.vfw.org/AdoptAUnitApp
- Adopt a Unit Report: www.vfw.org/AdoptAUnitReport
- Programs Donation Form: https://VFWPrograms.formstack.com/forms/vfw_programs_donation.

COMMANDER'S MESSAGE



Comrades,

It's been over two months since I was sworn in as commander and we have started to make headway at getting back to the new normal. We do the same thing every year with submitting completed election reports, purchasing your Post & District Bonds in a timely manner, supporting your Post programs, planning for the year's activities and making sure your Post and District Trustees are trained and ready to perform their jobs as delineated in the National Bylaws. We have held four (4) Field Training sessions in the past month with a few more to come later this month. We did have a lot of participation in the scheduled training but with over 160 Posts we had less than 20% of the Posts in the Department represented. I believe strongly about training and feel there can never be enough sometimes.

Let's talk about Trustees. Every position at the Post and District level is important, including just members, but none are more important and critical as the Trustees. The Trustees are the "Checks and Balances" and the "Watch Dog" group of the Post/District. They are the "Separation of Duty" folks who shall have No Other Interest in the Post/District other than to make sure the Financial dealings of the Post/District are within the VFW Guidelines.

At the Post level the Trustees should at least monthly, review the Monthly Report of Receipts and Expenditures of the Post Quartermaster. *Don't wait till the end of the quarter to try and figure*

VFW DEPARTMENT OF MASSACHUSETTS

out what happened the past three months. Within thirty (30) days from the end of each quarter, properly audit the books and records of the **Post Quartermaster, Post Adjutant,** and any **activity, club room,** holding company or unit sponsored, conducted or operated by, for or on behalf of the Post and submit a Post Trustee's Report of Audit to the Department Quartermaster. *This is the Trustees job to complete the Audit and not the Quartermaster. There is a reason for this.*

The District Trustees have the same job requirements with one exception – **they shall at each District Convention or District meeting,** or as the Department Bylaws may provide, properly audit the books and records of the District Quartermaster, District Adjutant, and any activity or unit sponsored, conducted or operated by, for or in behalf of the District and submit a detailed statement of such audit to the District. They shall also submit a Trustees Report of Audit to the Department Quartermaster. The report shall be in accordance with and upon such form as may be prescribed. The audit shall be signed by the District Commander and District Trustees, who shall, by their signatures, certify to the accuracy of the information contained therein. *What this is saying is - If your Department Bylaws Do Not specify any requirements as to the District Auditing then the Districts Must comply with the National Bylaws. For Auditing purposes that means Every time your District has a Meeting or the Convention, the District Trustees must audit the books and submit reports. Our Department Bylaws do not provide for this.*

Every year over half of the issues that we department officers have to deal with are because of Post finance problems where the Trustees, Quartermasters, and Commanders were not performing their jobs correctly or at all. It is not hard and we offer plenty of training and help to Anyone who may ask.

As I get out to the Posts and Districts don't be alarmed if I ask about your Trustees and Auditing. I just want to make sure EVERY Post in this department understands the importance of the position and has the needed training and guidance so You and the Post can succeed. That's what we are here for and not to shut down Posts. Questions or Concerns? Email: RJobe@vfwma.org.

Thank you for listening Comrades – Fall out and Carry out the Plan of the Day.

Russell Jobe

Commanders Special Project - Massachusetts VFW Foundation

The purpose of the Massachusetts VFW Foundation is "To promote and carry out the purpose of aiding Massachusetts communities, charitable organizations, and individuals in achieving their charitable goals, through its affiliates, resources and funding programs with particular interest in the Department of Massachusetts Veterans of Foreign Wars. To conduct such other activities and programs in furtherance of the foregoing purposes ..."

I ask for your support this year to help raise money for the Massachusetts VFW Foundation so we can continue to carry out our purpose. **Please look at planning a**
VFW DEPARTMENT OF MASSACHUSETTS



DEPARTMENT OF MASSACHUSETTS

CENTENNIAL

1920 ★ 2020

fundraiser at the Post and District levels to help. If you work for companies that regularly support (501)(c)(3) organizations then mention the Massachusetts VFW Foundation.

VFW DEPARTMENT OF MASSACHUSETTS

21 Beacon Street, State House Suite 546-1
Boston, MA 02133

Office 617.727.2613

www.vfwma.org