

the Ladies Auxiliary. In addition to provisions of Auxiliary By-Laws, solicitation of funds or donations by auxiliary units, including contracts with fund-raising organizations for greeting cards, calendars and/or label programs shall be subject to approval and ratification by the governing body of the corresponding unit of the Veterans of Foreign Wars.

Section 1301 of the By-Laws and Manual of Procedure which provides for the formation and jurisdiction of the Men's Auxiliary. This section provides that each unit of the Men's Auxiliary shall be under the jurisdiction of the Department and the Post in which they are subordinate unit.

6. An annual income tax return (Form 990) is required of each Post exempt from tax under Section 501(c) of the Code.

Gross Receipts include income from all sources, including membership dues, liquor or restaurant receipts, etc. Some of this may be "unrelated business income," in which case filing of Form 990-T may be required.

This return must be filed on or before the 15th day of the fifth month after the end of the Department's accounting period. Requests for extension of time to file may be made by submitting Form 2758, Application for Extension of Time to File.

If a Post fails to file the return on or before the due date, or the extended due date, a penalty of \$10 of each day the return is late (not to exceed \$5,000) is imposed unless it can be shown that the failure to file was due to reasonable cause.

All units are alerted to reported activities of IRS District Offices in conducting unannounced investigations and/or surveillance of Posts to determine if non-members are being served or using VFW facilities.

In 2008, small tax-exempt organizations that previously were not required to returns may be required to submit an annual electronic notice, Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organization not Required To File Form 990 or 990-EZ. Small tax-exempt organizations, whose gross receipts are normally \$25,000 or less, are not required to file Form 990, Return of Organization Exempt from Income Tax. With the enactment of the Pension Protection Act (PPA) of 2006, these small tax-exempt organizations will now be required to electronically submit Form 990-N, also known as the e-Postcard, with the IRS annually.

Exceptions to the e-Postcard filing requirements include organizations that are included in a group return; private foundations required to file Form 990-PF, Return of Private Foundation or Section 4947 (a)(1) Trust Treated as a Private Foundation; and section 509 (a)(3) supporting organizations required does not apply to churches, their integrated auxiliaries, and conventions or associations of churches.

7. The following district meetings are hereby announced:

District 1	December 4	Post 3360, Defiance
District 2	December 4	Post 1275, Lima
District 3	November 26	Holiday Inn, Miamisburg
District 4	November 26	Holiday Inn, Sharonville
District 5	January 8	Post 5108, Marietta
District 6	November 20	Post 3124, Massillon
District 7	February 5	Doubletree, Independence
District 8	December 4	Post 1055, Ravenna
District 9	December 4	Post 3343, Clyde
District 10	December 4	Post 8054, Mt. Gilead
District 11	December 4	Post 133, Buckeye Lake

8. **The Mid-Winter Conference will be held at Ramada Plaza, Columbus, Ohio, January 26-29. The tentative schedule is as follows:**
- (a) Veterans Service Committee Meeting will convene 4 p.m. **Thursday.**
 - (b) Finance Committee Meeting will convene 5:30 p.m. **Thursday.**
 - (c) **Council of Administration** meeting will convene 8:00 p.m. **Thursday evening.**
 - (d) **Business Session** will convene 9 a.m. **Friday.**
 - (e) Parade of Checks will convene 1:00 **Friday.**
 - (f) VFW Ohio Charities School will convene 3 p.m. **Friday.**
 - (g) District Commanders Mandatory In Service School will convene 4:30 p.m. **Friday.**
 - (h) The **Annual Cancer Auction** will be conducted **Friday** evening 7:00 p.m.
 - (i) Joint Session will convene 9 a.m. **Saturday.**
 - (j) The Voice of Democracy Speech Presentation 2 p.m. **Saturday.**
 - (k) The annual **Mid-Winter Banquet** will be held **Saturday** evening 7 p.m.
9. Attention of Commanders at all levels is directed to action of the National Council of Administration prohibiting the wearing of VFW sport caps and/or western style caps at VFW meetings in place of the regulation cap of the VFW official uniform as set forth in Section 803 of the National By-Laws and Manual of Procedure.
10. National By-Laws provides for **only one type of membership**; that is active membership. There are no provisions in the National By-laws, nor is there any authority or justification for issuance of Club Membership cards or any other special type of cards. Any Post issuing such unauthorized cards, or conducting club operations open to the general 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 By-Laws or procedure.
11. All Commanders are reminded that Section 709, Manual of Procedure – Control of Units, requires that any activity, unit or club sponsored, conducted or operated by, for or in behalf of a Post and District or Department shall be at all times under the direct control of such Post, District or Department and that all money, property or assets of any kind must be placed in the care and custody of the respective Quartermaster. All commanders should ensure that all provisions of Section 709 are enforced.
12. Attention of Post Commanders is directed to the Commander-in-Chief's decision in response to questions raised concerning alcoholic beverages in the Post meeting room during the Post meeting as set forth below:
- It is held to be objectionable and contrary to accepted rules of order and proper decorum implicit in the ritual of the Veterans of Foreign Wars to permit alcoholic beverages in the Post meeting room during the Post meeting. Accordingly, the presence, dispensation and/or consumption of alcoholic beverages in the Post meeting room during the Post meeting is completely unacceptable and any such practice known to exist shall be terminated.

It is the intent of the Commander-in-Chief's decision, regarding this response, to

include Post, District and Department meetings, whereas it is held to be objectionable. Please refer to Section 1001 (24) of the Manual of Procedure.

13. Section 704 of the Manual of Procedure outlines the various things for which the Post Relief Fund can be used. A few 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 the guidelines as outlined in Section 704.
14. By Special Order of the Commander-in-Chief, posts listed below have been defunct in accordance with the provisions of Section 211 of the National By-Laws.

Post 2040, Coshocton, Ohio
Post 6312, Doylestown, Ohio
Post 6566, Cuyahoga Falls, Ohio
Post 9579, Oxford, Ohio

BY ORDER:
Gerald "Mort" Ward
State Commander

OFFICIAL:

Robert W. Funk, Jr

Robert W. Funk Jr.
State Adjutant