



**DEPARTMENT OF
MASSACHUSETTS
VETERANS OF FOREIGN
WARS**



FEBRUARY 2021

GENERAL ORDER No. 7

COMMANDERS MEMBERSHIP CONTEST WINNER

Congratulations to State Jr. Vice Commander Mike Raymond for winning the December 2020 Top Recruiter and SSG Robert R. Pirelli Post 12158 for the Top Post in New Members. Both receive a \$100 Gift Card.

100% MEMBERSHIP CONTEST

Congratulations to the following Post for winning the end of the Year 100% Membership contest raffle.

\$300 Awards:

Halifax Post 6258
SSG Robert R. Pirelli Post 12158
SGT Joshua D. Desforges Post 3236
Lt. Manson H. Carter Post 2498
Leominster Post 1807
Aptuxet Post 5988

\$75 Awards:

William F. Eggo Post 2597
Donald A. Gates Post 5509

DISTRICT 100% FEBRUARY CHALLENGE

- ❖ Districts attaining 100% membership by **February 28, 2021** will be awarded a **6' VFW Tablecloth**. Includes marketing handouts (bling) for membership drives.

NATIONAL COMMANDER-IN-CHIEF VISIT

Commander-in-Chief Harold "Hal" Roesch II is scheduled to visit Massachusetts on March 11-14, 2021. Due to COVID restrictions we will not be having a reception gathering but we will make every attempt to have him visit with department membership where we can. **More Information to follow.**

VFW DEPARTMENT OF MASSACHUSETTS

All-American Requirement:

Encourage your Posts to donate directly to the VMS office to ensure they get credit for the VMS All American criteria. **Post's minimum donation is \$100.00.**

MEMBER DUES

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. 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:

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

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.

DEPARTMENT COMMUNICATIONS

The Department has worked very hard to ensure that All members are getting communications in a timely manner. We have the VFWMA.org Web site, Department Newspaper (Published & Electronic), General Orders, Email directly from the State Adjutant and Email from our Communications team through Constant Contact. However, we are still getting members who are saying they are not getting communications.

We have provided all Posts and Districts an email account (Postxxx@vfwma.org or Districtxx@vfwma.org) through Go Daddy that **must** be used. If you have given your Personal or separate Post/District email address to the Adjutant and the Communications team you should be receiving at least two (2) of the same emails from different sources.

Please share this information with your Post members so they can get on the mailing lists if interested. If you have questions or need assistance with getting email contact PSC Eric Segundo at esegundo@vfwma.org or adjutant@vfwma.org.

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VFW NATIONAL CONVENTION HOUSING

122nd National Convention housing will officially open March 19, 2021. Housing reservation information will be located on the convention website accessed through the main VFW website at vfw.org/convention. The convention website will also have general convention information including the registration form and links to other convention related information for Baltimore, MD, July 31 – Aug. 5, 2021, including a tentative agenda.

CONVENTION REGISTRATION

Section 222 of the Manual of Procedure states each Post will pay, in advance, a national convention registration fee of twenty-five dollars (\$25) which shall entitle the Post to a packet of convention information and materials and one identified registered delegate for the VFW National Convention. Each additional delegate attending the national convention will pay a ten dollar (\$10) delegate fee provided the Post has paid the mandated \$25 advance registration fee. All advance registrations should be mailed to the VFW National Headquarters, 406 W. 34th Street, Kansas City, MO 64111, ATTN: Convention Registration or you may register online by going to vfw.org.

ORDERS

- 1. 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 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 *****

- 2. Post Elections:** Attention is directed to Section 217 of the National Bylaws and the Manual of Procedure covering the nomination, election and installation of Post Officers. Post Election Report forms are being mailed to Post Quartermasters with instructions that they complete the form online through the Online Membership System (OMS) or they can complete the form and return directly to National Headquarters immediately following the election of Post Officers but not later than June 1, 2021.

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3. **District Elections:** Pursuant to Section 403 of the National Bylaws and the Manual of procedure, each District shall hold an annual District Convention for the purpose of electing District officers, such convention to be held not less than ten (10) days nor more than seventy-five (75) days prior to the convening of the Department Convention.

Pursuant to Section 417 of the National Manual of Procedure, District officers shall not assume the duties of their office until the Department Commander is installed. District officers shall not be installed or assume the duties of their office until proof of eligibility has been submitted and properly reviewed in accordance with Section 416 of the Manual of Procedure.

4. **Organizations exempt from income tax under Section 501(c) of the Internal Revenue Code are generally required to file Form 990 by the 15th day of the fifth month following the close of their accounting fiscal year.** For the current IRS requirements (beginning on or after January 1), if the organization's annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990-EZ. Small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N also known as the e-Postcard. There is no penalty assessment for late filling the e-Postcard, but an organization that fails to file required information returns for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.

Gross receipts are 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.

- 5. 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.
- 6. 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
- 7. 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.
- 8. Posts are urged to start planning suitable programs now for the observance of Memorial Day (see Section 223 of the Manual of Procedure.)**
- 9. Council of Administration -** The next CoA meeting is scheduled for Saturday March 20, 2021 in District 10. The location is to be determined as per the Governors restrictions & guidance. Please note that the CoA may be a virtual meeting based on these requirements.
More Information To Follow.
 - VFWMA Foundation Meeting – 9:30am (Foundation Officers and members wishing to attend)
 - CoA Meeting – 10:30am (Council members, Chairmen and members wishing to attend)

BY COMMAND OF:



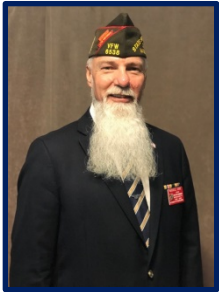
Russell Jobe, Commander

OFFICIAL:



William G. LeBeau, Adjutant

COMMANDER'S MESSAGE



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 fundraiser at the Post and District levels to help. Even a 50/50 Raffle counts as a fundraiser. If you work for companies that regularly support (501)(c)(3) organizations then mention the Massachusetts VFW Foundation.**