

**DEPARTMENT OF COLORADO  
1400 CARR STREET  
LAKEWOOD, COLORADO 80214**

GENERAL ORDERS NO. 2

November 1, 2023

SERIES: 2023-2024

1. Post & District Inspections should be completed by December 31, 2023. Send (1) copy to Department Headquarters for the Department Inspector to review. If he finds any irregularities, he will confer with the State Commander and a letter of recommendation will be written to the Post Commander.
2. Section 709 of the VFW National By-Laws concerns Disposition of Real Property, i.e. Post Homes. Written notice of such proposal has first to be given to each member of said unit at least ten (10) days prior to such regular or special meeting and at least 30 days to the Department Commander prior to the regular or special meeting, at which the proposal is to be considered. A two-thirds (2/3) vote of approval of those present and voting at such regular or special meeting.
3. It is the obligation of every member to GET OUT AND VOTE for the candidates of their choice. Take a friend or friends with you to the voting place. Election Day is November 7th and you must be registered to exercise your right to vote.
4. Section 218 (a) (11), Duty of Trustees, Trustees shall not be eligible to serve on committees or as officers whose books, records and accounts are audited by the Trustees. Post Commanders and Post Trustees are reminded that the 2nd Post Trustee Report of Audit is due to Department Headquarters by October 25, 2023 to meet All State requirements. Please see your Post Quartermaster for forms and records.
5. Please be informed that any Post or District requesting a Department Officer to attend a VFW function should make such request in writing to the State Commander. Please allow sufficient time, at least three (3) weeks, for Department to make arrangements.
6. All VFW Posts are required to have the revised 2024-year By-Laws and Ritual books from the VFW National Emblem and Supply Department. Please see your Post Quartermaster and ask them to order for you. All members should be informed that the Post Quartermaster has a current supply catalog, and they can assist you with your order. It can also be downloaded from the National VFW website at <https://vfw.org/my-vfw/vfw-training-and-support/bylaws-training-forms-and-templates> for free.
7. An annual income tax return (Form 990) is required of each Post, or District exempt from tax under section 501 (c) 19 of the Federal Code. Starting in 2008 ALL VFW POSTS, and DISTRICTS with gross receipts of \$50,000 or less have to E-FILE, EVERY YEAR. All Posts exceeding \$50,000 in gross receipts must file on Form 990 or Form 990EZ. Forms and instructions are available from <https://www.irs.gov/>.

Gross receipts include income from all sources, including membership dues, bar or restaurant receipts, etc. Some of this may be unrelated to business income, in which case filing of Form

990-T may be required. Exempt organizations that are under section 501(c) and have gross receipts greater than \$50,000 but less than \$200,000 and assets less than \$500,000, may file Form 990EZ instead of Form 990. If an organization eligible to submit the Form 990N or file the Form 990EZ chooses to file the Form 990, it must file a complete return.

This return must be filed on or before the 15th day of the fifth month after the end of the accounting year (November 15 for June 30 year end or May 15 for calendar year end).

Request for extension of time to file may be made by submitting form 8868, Application for Extension of Time to File. If a Post, or District fails to file the return on or before the due date, or the extended date, a penalty of \$20 for each day the return is late (not to exceed the smaller of \$10,000 or 5% of the gross receipts of the organization for the year) may be imposed, unless the organization can show that the late filing was due to reasonable cause.

If you do not file for three (3) consecutive years your Post, or District will lose their non-profit standing with IRS and must re-apply for non-profit standing and pay to file the application.

8. All Posts are reminded that they are responsible for filing of State Compensation Insurance, State and Federal Unemployment, State and Federal Withholding Tax and any local employee/employer tax, if you have one or more employees.

ATTESTED BY:

*\s\ Bruce R. Dolan*

Bruce R. Dolan

Department Adjutant

BY COMMAND OF:

*\s\ John Keene*

John Keene

Department Commander