

Department of Colorado  
Veterans of Foreign Wars of the U.S.

General Orders No. 2

November 1, 2015

Series: 2015-2016

1. Post & District Inspections should be completed by December 31, 2015. Send all three (3) copies 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 and the Department Commander ten (10) days prior to such regular or special meeting at which the proposal is to be considered, and then only by 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 3rd and you must be registered to exercise your right to vote.
  4. Post Quartermaster and District Quartermaster Bonds expired August 31, 2015. Applications have been mailed to ALL Quartermasters for renewal. Please see that your Quartermaster is bonded in an amount equal to your Post liquid assets. This means ALL funds, Post, Club, Bingo, CD's, etc. Cost is \$4.50 per thousand.
  5. Section 218, paragraph (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. Among the duties of the three (3) elected Post Trustees, they shall: (duties are listed a - d).
- Post Commanders and Post Trustees are reminded that the 2<sup>nd</sup> Post Trustee Report of Audit was due to be at Department Headquarters on October 25, 2015 to meet All State requirements. Please see your Post Quartermaster for forms and records.
6. 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.
  7. All VFW Posts are required to purchase the revised By-Laws and Ritual books from the VFW National Emblem and Supply Department. Please see your Post Quartermaster and ask him to order for you. All members should be informed that the Post Quartermaster has a current supply catalog and he is instructed to assist you with your order.
  8. An annual income tax return (Form 990) is required of each Post, District and Men's Auxiliary exempt from tax under section 501 (c) 19 of the Federal Code. Starting in 2008 ALL VFW POSTS, DISTRICTS and MEN'S AUXILIARIES 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 [www.irs.gov](http://www.irs.gov).

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

**For 2014-2015, 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 990-EZ instead of Form 990.** If an organization eligible to submit the Form 990N or file the Form 990 EZ chooses to file the Form 990, it must file a complete return.

This return must be filed on or before the 15<sup>th</sup> 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, District or Men's Auxiliary 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, District or Men's Auxiliary will lose their non-profit standing with IRS and have to re-apply for non-profit standing and pay to file the application.**

9. 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.

**All units of the Veterans of Foreign Wars in Colorado are NOT exempt from State Sales and Use Tax.**

Attested By:  
Bruce R. Dolan  
State Adjutant

By Command Of:  
Peter Buchanan  
State Commander