

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

General Orders No. 2

September 1, 2010

Series: 2010-2011

1. Post & District Inspections should be completed by December 31, 2009. 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. September 11th has been designated as "Patriots Day". Flags are to be lowered to half staff in remembrance of those lives that were lost during the attack on America. All VFW Posts should plan an appropriate ceremony to recommit ourselves to our families, our communities and to our country.
 4. 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 2nd and you must be registered to exercise your right to vote.
 5. Post Quartermaster and District Quartermaster Bonds expired August 31, 2010. 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 \$4.00 per thousand.
 6. 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 2nd Post Trustee Report of Audit is due to be at Department Headquarters on October 31, 2010. Please see your Post Quartermaster for forms and records.
7. Council of Administration weekend will be at VFW #4171 Golden, CO., October 30 - 31, 2010. Workshops will be conducted on Saturday October 30, pre-council meeting at 3:00 pm. Sunday October 31 will be Council of Administration meeting. Information on hotels in this Colorado Veteran. Workshops will be announced in the October Bulletin.
 8. 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.

9. 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.

10. 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 \$25,000 or less have to E-FILE, EVERY YEAR. All Posts exceeding \$25,000 in gross receipts must file on Form 990 which is a revised 2009 form. Forms and instructions are available from 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 2009, exempt organizations that are not private foundations, and have gross receipts greater than \$25,000 but less than \$500,000 and assets less than \$1.25 million, may file Form 990-EZ instead of Form 990.

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, 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.

11. 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:
Richard L. Wellensiek
State Adjutant

By Command Of
D. J. Alberts
State Commander