

# Quartermaster's Manual



**VFW**

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VETERANS OF FOREIGN WARS

**NO ONE DOES MORE FOR VETERANS.**

**2013-2014**

# Veterans of Foreign Wars of the United States



## A Message to Post Adjutants and Post Quartermasters

The Veterans of Foreign Wars is respected and effective because it is a grassroots organization, built from the bottom up by members demonstrating every day their commitment to their fellow veterans, community and country. The cornerstone and foundation of the Veterans of Foreign Wars are the Post. That is where the energy and impetus for our state and national efforts are generated and where so much of the real work is done. Without the effort by the officers and members at Posts around our great country and the world, little would be accomplished.

The members of your Post have selected you for a very important role in maintaining the continuing effectiveness of the grassroots efforts in your community. You now have the responsibility, and also the opportunity, to reward them for the trust they have placed in you. If you perform your duties well, the members of your Post, as well as the entire community, will benefit.

You have been tasked with advancing the interests of the Post and the purpose of this Manual is to help you understand and perform your important duties in fulfillment of this mandate. It will hopefully be a blueprint you can use to operate efficiently and effectively.

Please always remember that the offices of the Post Adjutant and Post Quartermaster are the most critical in the Post and you will have the personal satisfaction of knowing you have contributed to the success of your Post, Department and the National Organization as the result of your care and attention to detail.

And, certainly, if you have an idea that you think will be better than our present methods, let us hear about it! You do the work. If changes can be made without harm to accepted practices, we want to know about them.

Allen "Gunner" Kent  
Adjutant General

Bob Greene  
Quartermaster General

# Attention Post Quartermasters

## Important Member Benefit Information

All new and reinstated members recruited during this year will receive member benefit information once their dues have been received at National Headquarters. If you need additional member benefit information, please contact your Department Headquarters.

Your help in publicizing VFW Member Benefits will help the Veterans of Foreign Wars have another successful membership year.

**Important Note:** VFW members in good standing are insured under the \$1,000/\$1,500 Personal Accident Plan (benefits reduce at ages 70 and 75). Benefits are payable in the event of a covered accidental death or dismemberment. Accidental loss of life payment is payable to the estate of the insured member, unless a beneficiary designation form is on file at the insurance company.

**Please Review** the Form 990 section under "Federal Tax Information" regarding federal mandated regulations.

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# The Post Adjutant

The Veterans of Foreign Wars closely follows military tradition. In the Army, the Adjutant is responsible for the administrative function of command, including all official correspondence and non-financial records.

## Qualifications of a Post Adjutant

You no doubt have dedication to the goals and objectives of the Veterans of Foreign Wars or you would not have assumed the position of Adjutant. You should become familiar with the history of the Veterans of Foreign Wars of the United States eligibility regulations and the current programs and services to our comrades.

No one ever reaches the point they know all there is to know about the Veterans of Foreign Wars of the United States and how it functions. The one constant thing in our fast paced world is change. To do our jobs well, we must keep up with these changes and accept the responsibilities which they bring in their wake. This is particularly true of Post Adjutants.

The Post Adjutant is a conduit for information between the Post Commander and the members of the Post, as well as between the Post and the general public.

Effective communication skills are necessary to maintain a productive harmonious atmosphere among members and help to recruit new members.

## Duties of the Post Adjutant

The duties of the Post Adjutant are set for forth Section 218 (a) (6) of the Manual of Procedure. Among the duties of the Post Adjutant he shall:

- a) Be the official corresponding officer for the Post and shall attest to all official communications and reports with his signature.
- b) Under the direction of the Commander, prepare all reports and returns required of him.
- c) Maintain the books and records in a legible and uniform format. Record keeping by electronic means may be used, provided a back-up is maintained. Books and records shall be available for inspection by authorized officers and Post members at all reasonable times. Unless authorized by the Post to remove such books and records from its facilities, they will be kept at the Post facilities.
- d) The Post Adjutant shall maintain the following records:
  1. A copy of the original application of every member admitted to the Post.
  2. Minutes of each Post meeting after correction and approval.
  3. All current orders of circulars issued by the Commander-in-Chief, the National Council of Administration, the Department Commander, the District and/or County Council Commander (if applicable) or the Post Commander.
  4. A correspondence file.
  5. A file containing a copy of the proof of eligibility submitted by officers pursuant to Section 216.
- e) Maintain a current copy of the By-Laws, Manual of Procedure and Ritual of the Veterans of Foreign Wars of the United States and copies of the By-Laws of the Post, Department, District and County Council (if applicable).
- f) Transfer to his successor, without delay, all books, papers, records, monies and other records and property of the Post in his possession or under his control.
- g) Comply with and perform all duties required of him by the laws and usages of this organization, applicable By-Laws and orders from lawful authority and perform such other duties as are incident to such office.

Sections 215 and 216, of the National By-Laws and Manual of Proceedure provides that Post officers, elected and appointed, shall be eligible to hold any office in the Post provided that proof of eligibility has been submitted and verified by the Post Commander and Post Adjutant. Post officers shall not be installed or assume the duties of their office until proof of eligibility has been submitted and properly reviewed. Such proof of eligibility shall be open to and reviewed by the Commander, Adjutant and Quartermaster prior to installation to office. In the event an elected or appointed officer fails to submit proof of eligibility within sixty (60) days of election or appointment, any right of the officer to hold office shall be forfeited and the office declared vacant and the eligibility qualifications of such officer shall be questioned in accordance with provisions of Section 108 of the By-Laws.

In addition to these By-Law requirements, the Adjutant shall, within 30 days of becoming aware of, submit to the VFW Headquarters, at 406 W. 34th Street, Kansas City, Missouri 64111, a list of the changes of address and report deaths which

have occurred in the Post. It is the responsibility of the Post Adjutant to keep the mailing list of the Post accurate at all times. If a Post member complains they are not receiving the magazine, the Post Adjutant should see that the correct name and address are on file at VFW National Headquarters in Kansas City, Missouri.

The Adjutant must also keep a roll of all Post officers at each meeting and see that the following information is incorporated into the minutes of each Post meeting:

- a) A list of all persons accepted for membership at each meeting.
- b) A list of persons rejected for membership at each meeting.
- c) A brief recapitulation of the important items for committee reports, including the name of the originator of the report.
- d) A record of all motions, including the names of initiators and second in the resulting action (and all other actions of the Post)
- e) Provide the Quartermaster with the properly approved and prepared orders for the disbursement of funds.
- f) Form 4208, Post Quartermaster's Detail of Receipts and Disbursements, for each meeting.
- g) A summary of the disposition of all correspondence as directed by proper authority.

If there is anything about your duties you do not understand or if you need advice, counsel or assistance of any kind, call or write your Department Adjutant.

## **Tools of the Trade**

No craftsman worthy of the name would ever think of starting a job without the necessary tools. Your tools, as a Post Adjutant, should include the latest edition of the "Congressional Charter and By-Laws and Manual of Procedure and Ritual." A Post Minutes Book to cover your term of office, post stationary, envelopes, and a computer with Internet access all are beneficial in efficiently performing the functions of your office. The Post seal should be available and used on official correspondence. Forms and other materials, as well as a wealth of information about the VFW are available at [www.vfw.org](http://www.vfw.org).

## **Application Cards**

The By-Laws require that the Post Adjutant should review the applications for completeness prior to presentation by the Commander. While it is the responsibility of the proposing member to have the application prepared correctly and the responsibility of the Reviewing Committee to verify it, the Post Adjutant should recheck all application cards before the Post acts on them.

## **Minutes**

One of your most important functions as a Post Adjutant will be to keep accurate minutes of Post meetings. You should use the official Post Minute Book available through the National VFW Store.

Your minutes are the official records of your Post's past meetings and the past transactions that make up your Post's history; therefore, your diligence in keeping accurate minutes is important. It should include the actions of the Post from the Quartermaster's report, the identity of the member making a motion and the actions taken on that motion, as well as other discussion topics. Proofread the minutes before submitting.

## **Communications**

The general orders and communications can sometimes be lengthy, but it is important to present an overview. Some call for action by the Post and others are for file and informational purposes only. Be careful to review all correspondence to ensure that any required action is taken.

## **Accurate Records & Good Housekeeping**

The Post looks to the Post Adjutant to keep the Post's house in order. The Adjutant is the executive officer of the Post and primary advisor to the Commander. You deserve the respect and the satisfaction derived from exemplarily accomplishing a critical mission.

# The Post Quartermaster

The Post Quartermaster is the chief financial officer of the Post. The Quartermaster is the custodian of all Post property and the officer responsible for safeguarding Post funds and property. The Quartermaster is accountable to the Post, Department and the National Organization for all of the monies, securities, vouchers and property of the Post. The Quartermaster is the only one authorized under the By-Laws, to receive, handle, disburse and account for funds of the Post. There are no exceptions to this rule!

No committee, holding company, canteen manager, group or individual in the Post or in any way connected with the Post's activities, can take this authority and responsibility from the Post Quartermaster. All funds, monies or property accumulated under the name of the Veterans of Foreign Wars for the Post, regardless of the nature of the activity which accumulates them, are the property of the Post and are subject only to disposition by Post action. No Post member can mandate the expenditure of funds or disposition of Post Property unless properly authorized by the Post and executed by the Quartermaster.

## Qualifications of a Post Quartermaster

A major factor in the success or failure of a post is the ability and efficiency of the Quartermaster.

The National By-Laws are more explicit on the duties of the Post Quartermaster than those for any other office. The Quartermaster is the custodian of the money and property of the Post, the guardian of its finances and the keeper of the financial records. The Quartermaster also plays an important role in collecting and processing dues.

The Quartermaster is meant to be, and must be, more than a bookkeeper, although maintaining adequate financial records is very important. The Quartermaster generally knows more about the Post than any other individual and MUST BE dependable, honest and capable.

In Post meetings, the Chaplain prays that we may "live lives of stainless integrity." This petition applies to all Post Officers, but especially the Post Quartermaster. You must keep an accurate account of your stewardship. You must be everything the finest VFW character should be and with it all . . . be the hardest worker in the Post.

## Duties of the Post Quartermaster

The duties of the Quartermaster are set forth in Section 218 (a) (5) of the Manual of Procedure. Among the duties of a Post Quartermaster, he shall:

- a. Qualify and secure a bond in a sum at least equal to the amount of the liquid assets for which he may be accountable in accordance with Section 703.
- b. Collect all monies due the Post, giving receipt therefore, and have charge of the funds, securities and other property of the Post, all of which shall be placed in his care. He shall be the accountable officer of the Post and the Treasurer of all committees handling funds.
- c. Disburse funds as properly authorized by the Post using accepted banking practices. Unless otherwise provided for in Post By-Laws, all disbursements of Post funds shall bear the signature of the Quartermaster or other person(s) authorized by the Quartermaster. Such other authorized person(s) shall be bonded with an indemnity company as surety in a sum at least equal to the amount of the liquid assets for which he may be accountable in accordance with Section 703.
- d. Receive annual membership dues (admission fees if applicable) and life membership fees and forward the Department and National dues and life membership fees immediately to National Headquarters as prescribed in Section 104.
- e. Provide the Post Trustees with all records, files and statements required or necessary for the preparation of the Post Trustees Quarterly Report of Audit.
- f. Maintain a dues reserve fund as prescribed in Section 717 of the By-Laws and Manual of Procedure.
- g. Maintain a relief fund as prescribed in Section 704 of the By-Laws and Manual of Procedure.
- h. Reconcile and verify all transactions listed on all bank statements to assure the accuracy of post records. The books and records of the Quartermaster shall be maintained in a legible and uniform format. Record keeping by electronic means may be used, provided a back-up is maintained. Books and records shall be available for inspection by authorized officers and Post members at all reasonable times. Unless specifically authorized by the Post to remove such books and records from its facilities, they will be kept at the Post facilities.
- i. Provide access and transfer to his successor in office or anyone designated by higher authority, without delay,

all books, records, papers, monies, securities and other property of the Post in his possession or under his control.

- j. Comply with, and perform all duties required of him by the laws and usages of this organization, applicable By-Laws and order's from lawful authority and perform such other duties as are incident to such office.
- k. Report on transactions concerning receipts and expenditures, for any given period, at a regular or special meeting of the Post.
- l. File appropriate forms as required by Federal, State and Local Statutes or regulations.

## **Control of Clubroom Funds**

Any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or in behalf of a Post, County Council, District or Department shall be at all times under the direct control of such Post, County Council, District or Department and all funds derived there from shall be at all times under the direct control of such Post, County Council, District or Department.

All money, property or assets of any kind or nature, as well as all books and records, owned, held or used by any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or in behalf of a Post, County Council, District or Department shall be the property of such Post, County Council, District or Department and must be placed in the care and custody of the respective Quartermaster. Such money, property, assets, books and records shall be subject to the same rules and under the same procedure as any other Post, County Council, District or Department money, property, assets, books and records.

Title to all real property of unincorporated Posts, County Councils and Districts shall be taken in the name of the regularly elected trustees of said units, and their successors in office, to be held, used and enjoyed in trust for its members. When the laws of the respective states shall require the delivery of a bill of sale to establish ownership of property, such bills of sale shall also be made to the trustees of said units, and their successors in office, in trust for the members thereof.

In addition to other legal requirements under existing local laws or Department By-Laws, no Post, County Council, District, or any holding company or corporation subordinate thereto, shall purchase, sell or otherwise transfer title or any interest in any real estate unless written notice of such proposal has first been given to each member of said unit 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 members present and voting at such regular or special meeting. In addition, at least thirty (30) days prior to such meeting, notice shall be provided to the Department Commander who shall review any sale, purchase, transfer or encumbrance to determine whether such transaction serves the purposes of the Veterans of Foreign Wars of the United States as prescribed in the Congressional Charter. Failure to comply with these provisions shall nullify said transaction.

When properly approved by the members of the Post, the Commander and Quartermaster shall be authorized to sign such legal documents required to sell or purchase real property.

## **Insurance**

Any Post owning and/or operating, directly or by reason of a holding company or other entity substantially controlled by the Post or its members, a canteen, clubroom or other facility available to members or guests must maintain general liability insurance, including, if necessary or appropriate, liquor liability insurance. Such insurance must be of a type and amount sufficient to protect the Post and must name, as additional insureds, the Veterans of Foreign Wars of the United States and the Department in which such Post is located.

## **Taking Over as Quartermaster**

Before a new Post Quartermaster takes up the duties, the previous Quartermaster must be given a "clean slate" by the Post Trustees or auditors. Never, under any circumstances, accept the responsibility for Post funds before this is done. You want to avoid picking up a headache from someone else. Remember, you are bonded, and, once you take over officially, you will be the person "in the middle" if the deck has not been cleared beforehand.

Before you undertake any business as the new Post Quartermaster, check with the bank in which Post funds are deposited to satisfy yourself the funds are correct and in order. Be sure that proper signature cards are on file with the bank with specimen signatures of all persons authorized to make and endorse checks on behalf of the Post. When new officers are elected the new signatures must be provided to the bank.

You should deposit money and draw checks for disbursements for authorized Post expenses. A Quartermaster should

make deposits at regular intervals, rather than letting checks and money accumulate. Get them in the bank as soon as possible. In making deposits it is a better practice to put what you have received into the bank in the same physical form in which you received it. Coins and bills should be deposited as such and checks and negotiable paper must be deposited in the same manner. By putting your receipts in the bank in the same form in which they appear in your ledger, the deposit slips can be easily checked against your ledger for verification and errors can be more easily located. No checks or other negotiable paper received by the Post Quartermaster should be endorsed to a third party or cashed. They should be deposited to the Post account. No bills should be paid in cash. All disbursements should be by check only. This assures an adequate, accurate record.

## **Clear & Accessible Records**

Financial record keeping should include complete and clear documentation of all financial transactions. It cannot be reiterated enough the importance of being prudent in the financial record keeping of your post, as it can determine the survival or failure of the post. Every financial transaction must be documented, so it can be easily traced in the event of an audit or inquiry.

## **Authority to Disburse**

A Quartermaster may NOT disburse the funds of the Post without receiving proper authority from that Post by action on the floor at a regular or special meeting and the approval of the Post Commander. The Uniform System of Records and Accounts provides for a voucher which must be used. This simply means an approved paper voucher/order must be made for presentation to the Post for consideration of payment. Bills are presented to the Post for action before they are paid, except where circumstances do not permit a prior presentation. The bills must be clearly explained and in detail so every Post member will know the situation when called upon to vote. When the Post votes approval, the Post Adjutant prepares the voucher/order, has it properly signed by the person so designated and presents it to the Post Quartermaster for payment. Unless this is done, the Quartermaster is without authority to pay. When approved by the Post and properly signed by the Post Commander, it is the authority for the Post Quartermaster to disburse funds in the amount designated on that voucher/order.

The returned check properly endorsed is proof the money has been paid. In this manner, the Quartermaster has authority to pay and also proof that payment has been made. Vouchers/Orders must be carefully and permanently filed, and cashed checks accounted for properly, audited and filed for future reference, with correct notations in your books. This is what is known as a clear record and, as a good Quartermaster, you should never operate any other way.

## **Vouchers/Orders**

The initial voucher/order must be self-explanatory and show clearly to whom the money is to be paid, how much is to be paid and for what, set forth in detail. It must also carry the correct signatures as required by the By-Laws and the Post. If the payment is reimbursement for expenditures already made, the voucher/order must be supported by the receipted bills made in detail. If it is for a bill being presented for payment, the itemized bill must accompany the voucher/order and remain a part of that voucher/order in the permanent file.

Always keep this in mind. You can never have too much proof for the proper receipt and disbursement of funds, because doubt can attach to any person, despite a record of probity and honesty. A Quartermaster may, with or without cause, be called upon at any time to account for stewardship. Never honor a voucher marked "miscellaneous expense." If such expense cannot be detailed and itemized for Post approval, you are not required to make that disbursement.

## **Financial Report**

The Post Quartermaster makes a report to the Post on its finances at each meeting. This report is taken directly from the records. It is made out on Financial Statement Form 4208 and it must be accurate and current.

## **Action on the Quartermaster's Report**

All financial transactions and the final action of the Post must be recorded in the minutes by the Post Adjutant. The Post Quartermaster should insist action be taken by the Post to accept (or accept, subject to change or audit) the Quartermaster's report, and should see to it that it is recorded in the minutes. This is important because it is the Post's official record showing the Quartermaster has brought the report before the Post. Keep in mind, Comrade Quartermaster, you are bonded and

should a discrepancy appear which needs action by the bonding company, the records will be called for to see if the Post has exercised due care and diligence in protecting the bonding company from improper practices and fund handling.

Suggested motions:

1. If the Quartermaster records have been audited by the Post Trustees: "Comrade Commander, I move to accept the Quartermaster's report as presented."
2. The Quartermaster records have not been audited by the Post Trustees: "Comrade Commander, I move to accept the Quartermaster's report subject to audit."

## **Bonds**

All Posts are required by the By-Laws (Section 703) to have each officer accountable for funds or property bonded in a sum at least equal to the amount of the liquid assets for which, so far as can be anticipated, the Quartermaster may be accountable. Failure to comply with this provision of the By-Laws is a dangerous practice because the Post will be without the protection a bond affords. A bond is like fire insurance, you hope you never need it but, if you do and do not have it, you could have serious financial problems.

Many Departments have arrangements with a bonding company. If you are unsure of the status of bonding for your Post or whether state arrangements have been made, please contact your Department Headquarters for advice and information.

Most insurers issue what are called schedule bonds meaning the office is bonded, not the individual. Of course, the individual must be legally holding office to be covered, but the bond does not change nor is it invalidated by a change of Quartermaster during the bond period.

Bonds do not cover money lost through burglary, careless handling, losing it, mysterious disappearance or mismanagement.

The bond does not take the place of insurance in any way. It pays only for loss due to fraud or dishonest acts of the person bonded.

All bonding companies require reasonable care on the part of the insured. Regular audits and controls on the individual are presumed to be part of the agreement. Experience reveals that defalcation occurs when the trustees do not conduct regular audits and do not take the precaution of obtaining an occasional monthly statement direct from the bank or fail to verify the books against the records. The Post Quartermaster should not prepare the quarterly audit for the trustees because it could result in a contested claim on the grounds that the audits were not conducted by the trustees. To protect the Post, the trustees must play an active part in the auditing procedure.

A bond is one of those things that isn't reviewed until there is trouble, and then it can be too late. Be sure the bond is large enough to provide full protection. Learn the limits and conditions of bond coverage, so that there won't be any surprises.

## **Vmail**

Several years ago, National Headquarters introduced a method of communication called VMAIL. This service provides email capability designed "For exclusive use of the VFW." There is no cost and it is easy and safe to use. If you are not already using VMAIL, follow the steps below to view your inbox and see what you have been missing.

VMAIL is an electronic email system designed specifically for the exclusive use of VFW Posts, Departments and National, which makes it safe from spam, viruses and the other plagues of an open system. VMAIL can revolutionize the way we communicate in our organization. To obtain your user name and password, contact Data Entry at DataEntry@vfw.org or call 800-963-3180 any business day.

Most if not all Department Headquarters are using the Internet so VMAIL is available for use now. Probably not every post has a computer with an Internet connection but there is a member of every post who does and would be willing to use that connection to share information distributed through VMAIL. Follow the simple instructions below to access VMAIL.

Instructions To Get Started: Once you've logged on to the Internet through your Internet provider (MSN, AOL, VFW Online, etc), follow the SIMPLE STEPS BELOW (must have internet connection):

1. Go to [www.vfw.com](http://www.vfw.com)

2. Click on "To read the rules click here" to review the VMail Usage Policy. When finished, click Close button to return to login page.
3. Check the box indicating you agree to the terms of VMail Usage Policy.
4. Enter your User Name and Password.
5. Click the Log-In button.

You are now ready to begin using VMail.

Please note, all post VMail addresses are entered as postxxxx@vfw.com (ex. post1234@vfw.com).

All Department VMail addresses are the two letter state abbreviation (ex. deptmo@vfw.com).

You may reach National Headquarters by emailing info@vfw.org.

Remember, you may only email through the VMail system with those addresses ending in vfw.org or vfw.com.

## Online Membership System (OMS)

OMS is a quick and easy way for you, as the Post Quartermaster, to handle all reporting of membership dues to National Headquarters as well as maintain information on members of your Post. We encourage you to log on and start using this function today. Listed below are instructions on how to take advantage of this new program.

### Post Quartermaster

Go to our website [www.vfw.org](http://www.vfw.org) and click on Log In

Scroll down and go to Create an Account

Complete the information and follow the instructions to create your OMS account

Once your personal account has been activated, you will be recognized as a Post Quartermaster and prompted to Request a New Quartermaster Pin Number. This pin number will be mailed to the Quartermaster's address on the file.

Complete the instructions to set up your Quartermaster account.

Note: There are instructions for the Post Quartermaster on this site.

Here are the tools available to you as Post Quartermaster. Please note these transactions are the quickest way to keep your membership up to date.

#### **POST QM SERVICES**

- ◆ Renew Members
- ◆ Transfer Member
- ◆ Decease a Member
- ◆ Request Duplicate Card
- ◆ Member Contact Info
- ◆ Undeliverable Addresses
- ◆ Convert to Life
- ◆ Convert to Legacy
- ◆ New Member Form

#### **REPORTING**

- ◆ MMJ Online
- ◆ Life Member Payout
- ◆ Legacy Life Member Payout
- ◆ District Query
- ◆ MemStats
- ◆ Post QQuery
- ◆ Post Accounting Report

#### **NATIONAL CONVENTION**

- ◆ Information & Housing
- ◆ Post & Delegate Registration

#### **ELECTION REPORT**

- ◆ Post Election Report Filling

#### **ONLINE DOCUMENTS**

- ◆ Leadership Reference Material
- ◆ Forms

By using these tools your information is updated within 1 business day. This not only saves time but money, no more postage. As Quartermaster you will have access to "View Account History" where you can see every transaction that you have submitted through OMS.

Of course, if you have any questions or concerns, the National Headquarters Dues Processing Department is only a phone call away 1-800-963-3180.

### Individual Member Accounts

You should also encourage your Post members to log on and start maintaining their personal membership account.

Go to our website [www.vfw.org](http://www.vfw.org) and click on Log In

Scroll down and go to Create an Account

Complete the information and follow the instructions to create your OMS account

The member may now maintain their mailing addresses as well as pay their annual or life membership dues or become a legacy life member.

## Financial Reporting/Forms

### Uniform System Ledger of Post Records & Accounts

The Receipts, Expenditure and Distribution Ledger, better known as the Post Ledger or Quartermaster's Ledger, is the most important financial record of the Post. It provides a means of maintaining uniform records of the financial transactions of the Post. When properly used, it is simple to maintain. It provides an easily understood record of the Post's financial condition and enables quick and accurate audits of the Post funds. The balance shown in the ledger at the end of the month must be in agreement with the bank statement, checkbook and with the receipt book and vouchers/orders, if used by the Post.

The ledger book contains various columns for the entry of the following information (refer to the sample Ledger Sheet, Example 1, Page 15-16):

1. Date
2. From or To
3. Reason
4. Receipt or Check Number
5. Cash and Bank - Received, Expended
6. National and Department Dues - Received, Expended
7. Application Fees - Received, Expended
8. Post General Fund - Received, Expended
9. Relief Fund - Received, Expended
10. Post Dues Reserve - Received, Expended
11. Additional blank columns for extra funds as may be required.

Each of these columns requires an entry at one time or another. The overall idea of these columns is to answer these questions:

- a. When? - This is answered by the entry in the DATE column.
- b. Who? - This is answered by the entry in the FROM OR TO column.
- c. Why? - This is answered by the entry in the REASON column.
- d. How? - This is answered by the entry in the RECEIPTS OR CHECK NUMBER column.
- e. How Much? - This is answered by the entries in the CASH & BANK column.
- f. Where to or where from? - This is answered by the entries in the VARIOUS FUND column.

It should be noted that the total amount received is entered in the received portion of the CASH & BANK column and the total amount expended is entered in the expended portion of the CASH & BANK column.

The illustration of a Ledger, Example 1, will give you a general knowledge in making entries on the Ledger. The entries on the illustrated Ledger are the most common ones used by the majority of Posts. Larger Posts or those with club facilities may have many more entries. The Ledger should be balanced at the end of each page and at the end of the month. This will assist the Post Trustees in auditing the books.

Remember - at a regular Post meeting, the Post Quartermaster's financial report will be read from the Ledger.

Explanation of Ledger sheet, Example 1, page 15-16:

- a. Top line shows amount of cash in the bank brought over from the previous month and the breakdown of the money into different funds.
- b. Entries in the left columns (date) is self-explanatory. The next two columns require that the Quartermaster show from whom the money was received or to whom money was paid and the reason it was received or paid.
- c. Dues receipts often cause problems for a new Quartermaster. The full amount for National and Department dues is entered under this heading. The National By-Laws state that not less than one-half of the Post's part of the dues will be placed in the Dues Reserve Fund, and that no expenditures will be paid from this fund. The Dues Reserve Fund will be transferred to the General Fund on July 1.
- d. The Ledger sheet is closed out at the end of each month. This is done by adding each column and entering the figure at the end of each column. Subtracting expenditures in each fund from the received column will provide the net in each fund. The total of the net figures in each fund, should be the same figure as shown in the "Cash & Bank" column.
- e. If the figure shown under Cash & Bank is the same as shown in your checkbook stub and the bank statement, your books are in order.

It is important that the Post Quartermaster's records are neat and in order at all times, and that all bills and receipts are filed by month. It is also advisable if the Post uses a large checkbook, that the returned cashed checks be attached in the checkbook to the corresponding check stub.



# Post Quartermaster's Receipt

| DATE                           |     | FROM OR TO            | REASON                | RECEIPT OR CHECK NO. | CASH AND BANK |          |          |          | NATIONAL AND DEPARTMENT DUES |          |        |      | APPLICATION FEES |      |
|--------------------------------|-----|-----------------------|-----------------------|----------------------|---------------|----------|----------|----------|------------------------------|----------|--------|------|------------------|------|
| MO.                            | DAY |                       |                       |                      | RECEIVED      | EXPENDED | RECEIVED | EXPENDED | RECEIVED                     | EXPENDED |        |      |                  |      |
| 04                             | 1   | Brought Forward       |                       |                      | 2 7 8 6 21    |          |          |          |                              |          |        |      |                  |      |
| 04                             | 2   | Adam Furst            | Cont. 06 dues         |                      | 2 3 00        |          |          | 1 1 00   |                              |          |        |      |                  |      |
| 04                             | 4   | R.J. Thomas           | Cont. 05 dues         |                      | 2 3 00        |          |          | 1 1 00   |                              |          |        |      |                  |      |
| 04                             | 7   | Ben Karnes            | New Mbr. 06 dues      |                      | 2 4 00        |          |          | 1 1 00   |                              |          |        | 1 00 |                  |      |
| 04                             | 7   | City Power and Light  | Light Bill            | 101                  |               |          | 9 4 53   |          |                              |          |        |      |                  |      |
| 04                             | 10  | J.C. Burton           | Cont. 06 dues         |                      | 2 3 00        |          |          | 1 1 00   |                              |          |        |      |                  |      |
| 04                             | 12  | Ed Hurn               | Reins. 06 dues        |                      | 2 3 00        |          |          | 1 1 00   |                              |          |        |      |                  |      |
| 04                             | 14  | Ken Price             | Life Mbr. fee         |                      | 1 6 5 00      |          |          |          |                              |          |        |      |                  |      |
| 04                             | 14  | First Natl. Bank      | Mortgage              | 102                  |               |          | 2 0 0 00 |          |                              |          |        |      |                  |      |
| 04                             | 16  | Curtis Hoyle          | New Mbr. 05 dues      |                      | 2 4 00        |          |          | 1 1 00   |                              |          |        | 1 00 |                  |      |
| 04                             | 20  | National Headquarters | Life Mbr. transmittal | 103                  |               |          | 1 6 5 00 |          |                              |          |        |      |                  |      |
| 04                             | 20  | Post Dinner           | tickets               |                      | 2 1 5 50      |          |          |          |                              |          |        |      |                  |      |
| 04                             | 20  | National Headquarters | 06 dues               | 104                  |               |          | 6 8 00   |          |                              | 6 6 00   |        |      |                  | 2 00 |
| 04                             | 21  | Ladies Auxiliary      | donation              |                      | 5 0 00        |          |          |          |                              |          |        |      |                  |      |
| 04                             | 23  | Chris Smith           | New Member 06 dues    |                      | 2 4 00        |          |          | 1 1 00   |                              |          |        | 1 00 |                  |      |
| 04                             | 23  | John Boyd             | Rein. 05 dues         |                      | 2 3 00        |          |          | 1 1 00   |                              |          |        |      |                  |      |
| 04                             | 25  | Water Company         | Water Bill            | 105                  |               |          | 6 3 75   |          |                              |          |        |      |                  |      |
| 04                             | 28  | National Headquarters | Cont. 05 dues         | 106                  |               |          | 2 3 00   |          |                              | 2 2 00   |        |      |                  | 1 00 |
| 04                             | 29  | Transfer Funds        | Hardship '05 Dues     |                      | 3 3 00        |          | 3 3 00   |          |                              |          |        |      |                  |      |
| 04                             | 30  | National Headquarters | '06 Dues              |                      |               |          | 3 3 00   |          |                              |          |        |      |                  |      |
| <i>Receipt and Expenditure</i> |     |                       |                       |                      | 3 4 3 6 71    |          | 6 8 0 28 |          | 8 8 00                       |          | 8 8 00 |      | 3 00             | 3 00 |
| <i>Net</i>                     |     |                       |                       |                      | 2 7 5 6 43    |          |          |          | - 0 -                        |          |        |      | - 0 -            |      |

# Expenditures & Distribution



| POST GENERAL FUND |   |          |    | RELIEF FUND |    |          |   | POST DUES RESERVE FUND |    |          |   | <i>Building Fund</i> |   | <i>Life Membership</i> |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|-------------------|---|----------|----|-------------|----|----------|---|------------------------|----|----------|---|----------------------|---|------------------------|----|----|---|----|----|---|---|----|---|----|---|---|---|---|----|---|---|---|----|
| RECEIVED          |   | EXPENDED |    | RECEIVED    |    | EXPENDED |   | RECEIVED               |    | EXPENDED |   | RECEIVED             |   | EXPENDED               |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
| 1                 | 3 | 4        | 1  | 32          |    |          |   |                        | 6  | 0        | 0 | 00                   | 7 | 1                      | 0  | 00 |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   | 6        | 00 |             |    |          |   |                        | 6  | 00       |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   | 6        | 00 |             |    |          |   |                        | 6  | 00       |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   | 6        | 00 |             |    |          |   |                        | 6  | 00       |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   |          | 9  | 4           | 53 |          |   |                        |    |          |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   | 6        | 00 |             |    |          |   |                        | 6  | 00       |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   | 6        | 00 |             |    |          |   |                        | 6  | 00       |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   |          |    |             |    |          |   |                        |    |          |   |                      | 1 | 6                      | 5  | 00 |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   |          | 2  | 0           | 0  | 00       |   |                        |    |          |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   | 6        | 00 |             |    |          |   |                        | 6  | 00       |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   |          |    |             |    |          |   |                        |    |          |   |                      |   |                        | 1  | 6  | 5 | 00 |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
| 2                 | 1 | 5        | 50 |             |    |          |   |                        |    |          |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   | 5        | 0  | 00          |    |          |   |                        |    |          |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   | 6        | 00 |             |    |          |   |                        | 6  | 00       |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   | 6        | 00 |             |    |          |   |                        | 6  | 00       |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   |          | 6  | 3           | 75 |          |   |                        |    |          |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   | 3        | 3  | 00          |    |          | 3 | 3                      | 00 |          |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
|                   |   |          | 3  | 3           | 00 |          |   |                        |    |          |   |                      |   |                        |    |    |   |    |    |   |   |    |   |    |   |   |   |   |    |   |   |   |    |
| 1                 | 6 | 8        | 7  | 82          | 3  | 9        | 1 | 28                     | 1  | 3        | 4 | 89                   | 3 | 3                      | 00 | 6  | 4 | 8  | 00 | 0 | 7 | 1  | 0 | 00 | 0 | 1 | 6 | 5 | 00 | 1 | 6 | 5 | 00 |
| 1                 | 2 | 9        | 6  | 54          |    |          | 1 | 0                      | 1  | 89       |   |                      | 6 | 4                      | 8  | 00 |   |    | 7  | 1 | 0 | 00 |   |    | - | 0 | - |   |    |   |   |   |    |

# Miscellaneous Receipts Form (Example 2)

Each Post Quartermaster should be equipped with the forms and records incident to the office. One form, being the Miscellaneous Receipts Form (Example 2, Stock No. 4200), must be issued for all funds including dues. It is of the utmost importance that proper receipts are issued for ALL money received.

|   |  |             |  |
|---|--|-------------|--|
|    | <b>Veterans of Foreign Wars of the U.S.</b><br><b>POST NO.</b> <u>14001</u><br><b>MISCELLANEOUS RECEIPT NO.</b> _____<br><b>DATE</b> <u>4/11</u> <b>20</b> _____ |             |  |
| <b>RECEIVED FROM</b><br><u>Adam Furst</u><br><small>NAME</small>  | <u>5901 Here St.</u><br><small>ADDRESS</small>   |             |  |
| <b>TEL. NO.</b> <u>382-5264</u>   | <u>Gordtown, USA</u>   |             |  |
| <b>AMOUNT</b> <u>\$20.00</u>  | <b>FOR</b> <u>Continuous Dues</u>  |             |  |
| <table border="1" style="margin: auto;"> <tr><td style="padding: 2px;">AUDITED</td></tr> <tr><td style="padding: 2px;">POSTED PAGE</td></tr> </table> | AUDITED  | POSTED PAGE | <p><b>NOTE: THIS RECEIPT DOES NOT TAKE THE PLACE OF AN OFFICIAL MEMBERSHIP CARD.</b></p> <p style="text-align: right;"> <u>Joe Honest</u><br/> <small>QUARTERMASTER</small> </p> |
| AUDITED   |  |             |  |
| POSTED PAGE   |  |             |  |

Example 2

## Financial Statement - Quartermasters Details of Receipts & Disbursements (Example 3, Page 20)

**Instructions:**

Section 218, Manual of Procedure provides "The books and records of the Quartermaster shall be maintained in a legible and uniform format. Record keeping by electronic means may be used, provided a back-up and a hard copy is maintained.

Department Inspectors and Deputies are charged with the responsibility of seeing that Posts comply with the requirements of this section. Please note the following concerning the Quartermasters Detail of Receipts and Disbursements:

1. The Detail of Receipts and Disbursements form, Example 3, is not intended to replace Uniform System of Post Records and Accounts. It is a form designed to assist Post Quartermasters in the listing of Receipts and Disbursements between and during Post meetings for the purpose of providing Post Trustees and the Post Adjutant with a continuous record of the financial operation of the Post.
2. All receipts and disbursements must be itemized in detail.
3. The form must be made out by the Post Quartermaster in three (3) copies.
4. When completed, the original and triplicate (white and yellow) copies must be turned over to the Post Trustees for examination and audit.
5. (a) Post Trustees must ascertain if all receipts and disbursements have been properly listed and that properly approved vouchers/orders are in evidence to cover and authorize all disbursements.  
 (b) They should satisfy themselves that the receipts of the previous meeting have been properly deposited in the bank by examining either the bank passbook or receipted deposit slip.  
 (c) They should require all checks to be countersigned by the Post Commander.  
 (d) Upon examination and audit of the statement, if found to be correct, they should so certify by placing their signatures thereon.  
 (e) The triplicate or yellow copy should be given to the Post Adjutant so the information appearing thereon may be included in the minutes of the meeting.  
 (f) The original or white copy should be returned to the Post Quartermaster in exchange for the duplicate or blue copy.

- (g) The duplicate or blue copy should be retained by the Trustees to verify and assist them in their quarterly audit of the Quartermaster's books.
6. Section 218 of the Manual of Procedure mandates Post Trustees to make quarterly audits of certain records and to submit proper reports thereof. Any negligence on their part in complying will make them (Trustees) individually and collectively liable for any loss the Post may suffer. Although the Trustees may not actually misuse Post funds, they do become, in case of loss, accessory to the act by reason of not performing their duties as prescribed by law and in accordance with their obligation. Keep in mind that bonding company liability is contingent with the compliance of VFW By-Laws by Post Officers.
  7. More efficient, capable and loyal Post Trustees will reduce the number of claims to the bonding company.
  8. An honest, accountable officer never has to be forced to render a report and always welcomes an inspection of his records.

## Post Trustees' Report of Audit (Example 4, Page 21)

The preparation and completion of the Post Trustees' Report of Audit at the end of each quarter is the duty and responsibility of the Post Trustees. In those instances where, upon recommendation of the Post Trustees and authorization by the Post, qualified accountants are engaged to perform the quarterly audit, it continues to be the duty and responsibility of the Post Trustees to submit the Post Trustees' Report of Audit as set forth in the By-Laws.

### Explanation of Audit Form: (Example 4, Page 21)

- # 1 - 9 FUNDS:** Listed are those funds most likely to be carried by a VFW Post, District or County Council. Any special funds may be added in the blank spaces. A "fund" is an account which normally has both income and expenditures. In most cases, just about all of your miscellaneous expenditures (community service, youth activities, officers' expenses, etc.) are chargeable to your general fund and most miscellaneous income (proceeds from fund-raising activities, dues, etc.) are credited to your general fund.
- # 10 NET CASH BALANCES AT BEGINNING OF QUARTER:** The figures in this column are obtained from different funds as listed in your ledger. The individual items in this column as well as the total at the bottom of the column should be the same as the ending balances of the previous quarter.
- # 11 RECEIPTS DURING QUARTER:** The figures in this column are obtained by adding the amount shown in your ledger for the three months. This should include items transferred into a fund from another fund during the quarter.
- # 12 EXPENDITURES DURING QUARTER:** The figures in this column are obtained by adding the expenditures for each month. Include items transferred out of another fund during the quarter.
- # 13 NET CASH BALANCE AT END OF QUARTER:** The figures in this column are obtained by adding items 10 & 11 and subtracting item 12.
- # 14 TOTALS:** The figures in this line are obtained by adding the totals of items 10 & 11 and subtracting item 12 - you should arrive at the same figure by adding item 15.
- # 15 TOTALS:** Total should equal item 10 plus item 11 minus item 12.
- # 16 OPERATIONS:** Answer questions as applicable.
- # 17 RECONCILIATION OF CASH & INVESTMENTS**
- |                              |  |
|------------------------------|--|
| Ending balance per statement | Enter ending balance shown on bank statement.  |
| Less: Outstanding Checks     | Total checks written on or before the date of the bank statement that have not cleared the bank.           |
| Deposits in Transit          | Deposits made on or before the date of the bank statement that have not been posted on the bank statement. |
| Account Balance              | Subtract outstanding checks and add deposits in transit from the ending balance per the bank statement.    |
| Savings Account              | Enter balance of any savings accounts.   |

|                                  |  |
|----------------------------------|--|
| Cash on hand                     | Amount of money on hand that has not been included in “Deposits in Transit” above.                               |
| Total Cash                       | Add all amounts in this column.  |
| Bonds & Other Investments        | Enter value of bonds and other investments.  |
| Total Cash and Other Investments | Add Bonds and Other Investments line to Total Cash line. This figure should be the same as the amount in Box 15. |

**# 18 TRUSTEES’ AND COMMANDER’S CERTIFICATE OF AUDIT:**

Enter the date the audit is prepared, the Post name and number and the quarter for which the audit is prepared.

The Post Commander and Trustees must sign the Audit prior to submittal to the Department.

Enter the name of the Post Quartermaster, the name of the bonding company, the amount of the bond and the expiration date of the bond.

It is the duty of the Post Trustees to conduct the quarterly audits. It is the duty of the Commander to see that audits are made.

**Note:** The completed form, with the signatures of the Post Trustees certifying its accuracy, together with the signature of the Post Commander, should be forwarded to the Department Quartermaster. The Post Trustees should also sign the General Ledger at the ending point of the current audit period.





# TRUSTEES' REPORT OF AUDIT of

The Books and Records of the Quartermaster and Adjutant of \_\_\_\_\_  
(District/County Council/Post No.)

Department of \_\_\_\_\_ for the Fiscal Quarter ending \_\_\_\_\_, 20 \_\_\_\_\_

**FISCAL QUARTERS:** Jan 1 to March 31 April 1 to June 30 July 1 to Sept. 30 Oct 1 to Dec. 31

| FUNDS:  | Net Cash Balances at Beginning of 10. Quarter | Receipts During Quarter 11. | Expenditures During Quarter 12. | Net Cash Balances at End of Quarter 13. |
|---|---|-----------------------------|---------------------------------|---|
| 1. National and Department Dues (Per Capita Tax)                      | \$  | \$                          | \$                              | \$                                      |
| 2. Admission or Application Fees (Department)                         |   |                             |                                 |   |
| 3. Post General Fund  |   |                             |                                 |   |
| 4. Post Relief Fund (Poppy Profits, Donations, etc.)                  |   |                             |                                 |   |
| 5. Post Dues Reserve Fund (See Sec. 218, Manual of Procedure)         |   |                             |                                 |   |
| 6. Post Home or Building Fund (Including Savings but Not Real Estate) |   |                             |                                 |   |
| 7. Post Canteen or Club Fund  |   |                             |                                 |   |
| 8. Other  |   |                             |                                 |   |
| 9. Bonds and Investments Not Credited to Funds                        |   |                             |                                 |   |
| <b>14. TOTALS:</b>  | \$  | \$                          | \$                              | <b>15.</b><br>\$                        |

| 16. OPERATIONS   |  |
|--|--|
| Have required payroll deductions been made? _____                                    |  |
| Have payments been made to the proper State and Federal agencies this quarter? _____ |  |
| Have sales taxes been collected and paid? _____                                      |  |
| Are club employees bonded? _____   |  |
| Amount of outstanding bills _____ \$   |  |
| Value of Real Estate _____ \$  |  |
| Amount of liability insurance _____ \$   |  |
| Owed on Mortgages and Loans _____ \$   |  |
| Value of Personal Property _____ \$  |  |
| Amount of Property Insurance _____ \$  |  |

| 17. RECONCILIATION OF CASH & INVESTMENTS       |  |
|--|--|
| <b>General Fund Checking Account</b>           |  |
| Ending Balance Per Bank Statement \$ _____ -   |  |
| Less: Outstanding Checks _____                 |  |
| Plus: Deposits in Transit _____                |  |
| Account Balance _____                          |  |
| <b>Other Checking Accounts (if applicable)</b> |  |
| Ending Balance Per Bank Statement \$ _____ -   |  |
| Less: Outstanding Checks _____                 |  |
| Plus: Deposits in Transit _____                |  |
| Account Balance _____                          |  |
| Savings Account Balance _____                  |  |
| Cash on Hand _____                             |  |
| Total Cash _____                               |  |
| Bonds and Other Investments _____              |  |
| Total Cash and Investments \$ _____ -          |  |

## 18. TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT

Date \_\_\_\_\_, 20 \_\_\_\_\_

This is to certify that we (or qualified accountants) have audited the books and records of the Adjutant and Quartermaster of \_\_\_\_\_  
(District/County Council/Post No.)  
for the Fiscal Quarter ending \_\_\_\_\_ in accordance of the National By-Laws and that this Report is a true and correct statement thereof to the best of our knowledge and belief. All Vouchers and Checks have been examined and found to be properly approved and checks properly countersigned:

Post Quartermaster \_\_\_\_\_  
(Name)  
\_\_\_\_\_  
(Address)

Signed: \_\_\_\_\_ Trustee  
Signed: \_\_\_\_\_ Trustee  
Signed: \_\_\_\_\_ Trustee

This is to certify that the Office of the Quartermaster is bonded with \_\_\_\_\_ in the amount of \$ \_\_\_\_\_ until \_\_\_\_\_, 20 \_\_\_\_\_, and that this Audit is correctly made out to the best of my knowledge and belief.

Signed: \_\_\_\_\_ Commander

**NOTE: Forward Original (Blue) Copy to your Department Quartermaster - See instructions on reverse side of both Yellow and Blue Copies.**

# Federal Tax Information

## Income Tax Issues for Exempt Organizations

As long as there have been federal income taxes, there have been organizations that Congress has exempted from those taxes. Congress decided that the work of some organizations was so important it wanted them to keep their funds for their work, rather than paying part to the federal government. Many Posts erroneously assume that, because they are a VFW Post and are non-profit, they are automatically exempt from federal taxes. That is not the case. The IRS has established some specific procedures for obtaining and maintaining exempt status, and that procedure must be followed.

Congress established several categories of organizations that are exempt from federal income taxes. Those categories are usually referred to by the sections of the **Internal Revenue Code (IRC)** that grant tax exempt status. The more common ones are:

- \***Section 501 (c) (3)** : charitable, educational, and religious organizations;
- \***Section 501 (c) (4)** : social welfare organizations;
- \***Section 501 (c) (7)** : social clubs.

Veterans of Foreign Wars National Headquarters has obtained its exemption under a special veterans service organization provision, Section 501 (c) (19). The National Headquarters exemption does not cover other units. In most cases, the Department Headquarters has obtained a “group exemption” (discussed below) that covers Posts in the Department.

If your Post is not covered under a Group Exemption and has not applied for and been granted a separate exemption, you are urged to do so. To obtain a separate exemption, a Post must file an **IRS Form 1024**. A Form 1024 can be obtained by contacting a local IRS office or by downloading from the IRS website at [irs.gov](https://www.irs.gov). VFW Posts should be eligible for exemption under section 501 (c) (19), provided they have properly requested this exemption. Exemption under Section 501(c) (19) offers the most flexibility, because the exemption offers the broadest exempt purposes. Section 501 (c)(19) status may be the only exemption available if your Post operates a canteen. It is highly recommended that you seek exemption under 501(c)(19). To obtain additional information concerning procuring and maintaining tax exempt status for your Post, review IRS Publication 557, “Tax Exempt Status for Your Organization”, or contact your local Internal Revenue Service office. It is also strongly recommended that you consult with an accountant, attorney or other tax professional for advice concerning the appropriate exemption and compliance with IRS requirements.

## Group (“Blanket”) Exemptions

You should check with your Department Headquarters to see if it has been issued a group exemption letter that covers your Post. If it has, you are not required to file a separate application for exemption on Form 1024 unless your Post no longer wants to be included in the group exemption letter or is no longer eligible for exemption under the statutory section upon which the group exemption was issued. However, to be included in a group exemption, each Post must authorize the Department Headquarters to include it in the group. The authorization must be signed by a duly authorized officer of the Post and retained by the Department Headquarters for which the group exemption is in effect.

To maintain a group exemption, the Department Headquarters must submit annually to the Internal Revenue Center with which it files its information returns the following information:

1. Data regarding all changes in purpose, character or method of operation of the Posts included in the group exemption:
2. Lists of the Posts fitting the following three categories:
  - A. Posts that have changed their names or addresses during the year,
  - B. Posts no longer to be included in the group exemption, and
  - C. Posts to be added to the group exemption because they are newly formed or because they have recently authorized the Department Headquarters to include them.
3. Information required to be submitted by the Department Headquarters on behalf of Posts to be included in the initial group exemption is required for the new Posts to be added to the exemption.

Submission of this information does not relieve the Department Headquarters or any Posts from supplying any additional information which the IRS requires in order to determine whether the conditions for continuing the exemption are being met. Additionally, inclusion in a group exemption does not relieve the Post of any obligation it has to file income and payroll tax returns or pay taxes.

Most Departments have obtained a group exemption under Section 501(c)(19). As the result of some recent IRS recommendations, those Departments that have group exemptions under Section 501(c)(4) are in the process of submitting applications for group exemption under Section 501(c)(19). You may be asked to provide information to support that application. Failure to provide that information may result in your Post losing its group exemption and require that you file for a separate exemption

## Return of Organization Exempt From Income Tax (Form 990)

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. 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 filing 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 considered to be normally less than \$50,000 if the organization:

1. 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;
2. 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
3. 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. 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.

## Exempt Organization Business Income Tax Return (Form 990-T)

An exempt organization may also be required to file Form 990T if the organization's gross income from business unrelated to the organization's exempt purposes is \$1,000 or more. The obligation to file Form 990T is in addition to the obligation to file an Informational Return (Form 990). Unrelated business income tax (**UBIT**) is defined as gross income derived by an organization from any unrelated trade or business regularly carried on by it, and not substantially related to its exempt purposes. While the IRS considers many factors in determining whether the activity is unrelated trade or business, an important factor is the degree to which the activity unfairly competes with taxable businesses. Generally, the tax applied to unrelated business income does not apply to:

- A. Dividends;
- B. Interest;
- C. Royalties;
- D. Rents (other than certain rents on property acquired with borrowed funds); and
- E. Gains from sales of assets.
- F. Member's dues

The rules applicable to unrelated business income can be complicated, depending upon the nature and extent of your Posts activities. If you are unsure about your Post's obligation to file a 990T or report certain types of income, you are encouraged to consult with a tax professional concerning these important issues. 990T's are not subject to public disclosure.

## **Gambling/Bingo**

The Internal Revenue Service has been very active in recent years with respect to gambling activity by tax exempt organizations. This includes such things as pull tabs, machines, raffles, etc. Such activities may be subject to Unrelated Business Income Tax (UBIT) and may also be subject to the Federal Wagering Excise Tax and Federal Occupational Tax. The rules with respect to gaming income are also complicated and you should consult IRS Publication 3079 for details. You should also consult a professional tax advisor.

The Internal Revenue Code (IRC) contains a specific provision exempting Bingo proceeds from unrelated business income tax where state and local law permits such games to be carried on by non-profit organizations and these organizations do not compete with taxable entities. This exception applies to bingo games even though they are regularly carried on with paid workers.

Section 513 (f) of the IRC (defining unrelated trade or business) specifically provides:

(f) CERTAIN BINGO GAMES.-

- (1) In general, the term ‘unrelated trade or business’ does not include any trade or business which consists of conducting bingo games.
- (2) Bingo Game Defined.-For purposes of paragraph (1), the term ‘bingo game’ means any game of bingo-
  - (A) of a type in which usually -
    - (i) the wagers are placed,
    - (ii) the winners are determined, and
    - (iii) the distribution of prizes or other property entry is made in the presence of all persons placing wagers in such game,
  - (B) the conducting of which is not an activity ordinarily carried out on a commercial basis, and
  - (C) the conducting of which does not violate any state or local law.

The Internal Revenue Service has taken the position that the Bingo exemption applies only to regular Bingo and does not apply to “instant” bingo, pull tabs or other gaming, even if it is conducted during a Bingo session.

### **Department of the Treasury Bureau of Alcohol, Tobacco & Firearms Advisory**

If your Post operates a canteen or otherwise sells alcoholic beverages on a regular basis, the Post may be required to pay a federal Special Occupational Tax of \$250 and obtain a Special Tax Stamp on or before July 1. Failure to pay the tax could result in a substantial fine. The law requires every retail dealer in liquors, other than a limited retail dealer, to file a special tax return (ATF Form 5630.5) and pay the special tax to the Bureau of Alcohol, Tobacco and Firearms. The term “limited retail dealer” includes a veterans organization making sales of distilled spirits, wine or beer on the occasion of any kind of entertainment, dance, picnic, bazaar or festival held by it, if the organization is not otherwise engaged in business as a dealer. The ATF generally takes the position that a “limited retail dealer” is one that occasionally serves alcoholic beverages in connection with an event but that a regularly conducted clubroom would not qualify. Title 27 CFR, part 194 contains the complete regulations concerning this tax. ATF has published a booklet, ATF P 5170.2, which addresses this issue. The booklet can be obtained from the District Director (Regulatory Enforcement), Bureau of Alcohol, Tobacco and Firearms for your region.

### **Warnings for VFW Posts**

1. Don’t assume your Post is exempt. Check with your Department to see if they have your Post under a group exemption. If not, obtain your own exemption.
2. Know which section of the Internal Revenue Code your Post is exempt under and know what the requirements are to maintain the exemption.
3. Remember that Ladies and Mens Auxiliaries are separate organizations. They may not be exempt under the Post exemption.

4. If a Post has “social members”, the Post is not in compliance with the By-Laws and the Post may not be in compliance with the requirements for exemption under 501 (c) (19). Member documentation (such as member applications) should be maintained and up-to-date.
5. Non reporting and non-payment of payroll taxes for Post employees not only puts your Post at risk with the IRS, but also puts the individual Post officers at risk.
6. Become acquainted with what constitutes Unrelated Business Income and ensure it is reported properly and taxes are paid if required.

## **Payroll Taxes**

Tax exempt status does not relieve the Post of the obligation to file returns and pay federal and state payroll taxes (withholding, FICA, FUTA, etc.). If payments are being made to individuals for services rendered to the Post or any club room or any facility operated by the Post, it is likely that returns must be made and taxes paid. Failure to do so can result in severe tax consequences to the individual, the Post and responsible Post Officers.

## **Form 1099 – Misc**

Form 1099-Misc is used to report miscellaneous income for individuals and companies who have been paid \$600 or more in non-employee service payments during a calendar year. If you paid \$600 or more to a non-employee during the calendar year, you must send that person or company a 1099-Misc showing the total that you paid for that year. Do not send a 1099-Misc to an employee. That is what a W-2 is for. The 1099-Misc must be submitted to the payee by January 31 of the following year, and it must also be submitted to the Internal Revenue Service (IRS) by the end of February.

Examples of payments that must be reported on 1099-Misc include:

- Income earned by an independent contractor, but not an employee.
- Fees, commissions, rents, or royalties paid.
- Payment for prizes, awards, or legal services.

Examples of payments that typically don't require reporting on 1099-Misc include:

- Payments to corporations. There are exceptions for medical care, and legal and attorney fees.
- Payments for merchandise.
- Payments to government agency or tax-exempt organizations.
- Scholarships and fellowships.
- Reimbursements made to employees under an accountable plan. The requirements of an accountable plan require that the payee must:
  - o Establish the business purpose for the expenses.
  - o Substantiate or document the expense claimed within a reasonable time period.
  - o Return to the payor any amounts in excess of the substantiated expenses within a reasonable time period.

You may submit a 1099-Misc even if it is not required. If you are unsure whether a 1099-Misc should be issued, it is safer to issue the form. You need to be sure to obtain the Taxpayer Identification Number (TIN) from company or individual performing the service. This could be an Employee Identification Number (EIN) or a Social Security Number (SSN) depending on type of company performing the service. It is recommended that you obtain the TIN before you make any payments to the contractor. Have them fill out Form W-9 before they begin their work.

The IRS can apply significant penalties for not filing or late filing. The penalty is \$50 per form for each form that is not filed at all. If the IRS can show “intentional disregard” of the filing requirements or the accuracy of the information, the minimum penalty is \$100 per 1099-Misc form.

### **IRS PUBLICATION 3386**

The IRS has issued a very useful publication entitled Tax Guide for Veterans' Organization, Publication 3386. It is highly recommended that you obtain a copy and consult it when questions arise concerning your Posts' tax obligations. A copy can be downloaded from the IRS website at [irs.gov/pub/irs-pdf/p3386.pdf](http://irs.gov/pub/irs-pdf/p3386.pdf)

## DOCUMENT RETENTION/DESTRUCTION POLICY

The Veterans of Foreign Wars endeavors to comply with all statutory and regulatory provisions, including 29 CFR part 516, concerning recording keeping and reporting requirements. The following is the records retention guide used by the VFW National Headquarters.

### RECORDS RETENTION GUIDELINES

| Item   | Retention Period  |
|--|---|
| Accounts payable invoices  | 7 years   |
| Accounts payable ledgers and schedules   | 7 years   |
| Accounts receivable ledgers and schedules  | 7 years   |
| Annual financial reports (including certified audit reports)   | Permanently   |
| Annuity & deferred payment plans   | Continuing record   |
| Audit reports, periodic  | 2 years   |
| Audit work papers  | 5 years   |
| Balance sheets   | 5 years   |
| Bank deposit slips   | 5 years   |
| Bank statements and reconciliations  | 5 years   |
| Bills of Lading  | 2 years   |
| Bonds - Fidelity   | 3 years after termination   |
| Bonds - Surety   | 3 years after termination   |
| Budgets  | 5 years   |
| By-Laws  | Until superseded  |
| Cancelled checks (for important payments, i.e. , taxes, purchases of property, special contracts, etc.) (checks should be filed with papers pertaining to the underlying transactions) | Permanently   |
| Cancelled checks - other   | 7 years   |
| Cash receipt records   | 7 years   |
| Charts of Accounts   | Permanently   |
| Community Activity Reports   | 3 years   |
| Contracts and leases   | 7 years following expiration  |
| Correspondence, executive  | 10 years  |
| Correspondence, general  | 3 years   |
| Deeds, mortgages, and bills of sale  | Permanently   |
| Depreciation schedules   | Permanently   |
| Election Reports   | 5 years   |
| Employee accident reports  | 30 years after settlement   |
| Employee contracts   | 7 years after termination of employment   |
| Employee insurance records   | 11 years after termination  |
| Employee records   | 4 years following termination of employment   |
| Employee withholding records   | 7 years   |
| Employment application   | 7 years following termination of employment for employees, 1 year for applicants not employed |

|  |   |
|--|---|
| Entertainment, gift & gratuity records   | 3 years                                 |
| Expense vouchers   | 7 years                                 |
| Freight bills  | 3 years                                 |
| Freight claims   | 2 years                                 |
| Garnishments   | 7 years after termination of employment |
| General ledger   | Permanently                             |
| Gifts, records of gifts  | Permanently                             |
| Income statements, annual  | Permanently                             |
| Incorporation papers   | Permanently                             |
| Inspection reports   | 3 years                                 |
| Insurance policies, reports and claims (current)   | 4 years after expiration                |
| Inventory records  | Permanently                             |
| Invoices   | 7 years                                 |
| Journals   | Permanently                             |
| Labor cost records   | 3 years                                 |
| Lease records  | 3 years after termination               |
| Legal correspondence   | Permanently                             |
| Membership applications  | Permanently                             |
| Membership rosters   | 5 years                                 |
| Minute books of directors and stockholders, Including by-laws and charter  | Permanently                             |
| Minutes of Post meetings   | 5 years                                 |
| Notes receivable ledger and schedules  | 7 years                                 |
| Payroll register   | Permanently                             |
| Periodic financial reports   | 3 years                                 |
| Petty cash records   | 3 years                                 |
| Physical inventory tags  | 3 years                                 |
| Postal records   | 1 year after end of fiscal year         |
| Property appraisals by outside appraisers  | Permanently                             |
| Property records   | Permanently                             |
| Purchase orders  | 7 years                                 |
| Quartermaster reports  | 5 years                                 |
| Retirement and pension records   | Permanently                             |
| Sales records  | 7 years                                 |
| Savings bonds registration records of employees  | 3 years                                 |
| Shipping & Receiving documents   | 2 years                                 |
| Stock and bond records; ledgers, transfer registers, coupons   | Permanently                             |
| Subsidiary ledgers   | 7 years                                 |
| Tax records  | Permanently                             |
| Trade mark registrations   | Permanently                             |
| Voucher register and schedules   | 7 years                                 |
| Vouchers for payments to vendors, employees, etc. (including allowances and reimbursement of employees, officers, etc., for travel and entertainment expenses) | 7 years                                 |

## General Business Ledger System

It is of the utmost importance that the club or canteen records be kept in a neat and orderly fashion. The “General Business Ledger System,” is available from the VFW Store catalog. You may find this an easy and inexpensive way to keep the records on a businesslike basis, or if you prefer, consider VFW licensed post software.

### Post Inspection

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.

The requirements of this inspection are:

1. That the books and records be inspected.
2. That the National, Department, District, County Council and Post By-Laws be enforced.
3. That the opening and closing of meetings, the order of business and rules of order be followed and the initiation of recruits and other ceremonies be conducted as prescribed by the By-Laws, Manual of Procedure and Ritual.
4. That a report be made on the decorum of meetings.
5. That a detailed report be submitted concerning the Post finances, records and property at the time of the inspection.

The Inspector shall make a detailed written report of each inspection to the Department Commander and Post Commander in which he shall set forth any constructive criticism and recommendations. The Inspector shall report to the Department Commander every instance in which a Post Commander or other Post officer refuses to comply with any applicable By-Law, the Manual of Procedure or Ritual or any lawful order of proper authority after the information concerning same is brought to the attention of such Post officers.

Reports are valuable only if they are followed up. There is no purpose in the Inspector reporting year after year that the Post is not functioning properly if nothing is done about it.

The follow-up is the responsibility of the Department Commander. Sometimes the Department Commander does not properly perform this duty even when informed of it, but in many cases the Inspector fails to pass the information on.

Every Post is expected to be inspected at least once each year. 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 sufficient 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. (see Sample page 29)

**To download full instructions and inspection forms, go to the forms section of the VFW Leadership Reference Guide located online in e-Membership.**

## VETERANS OF FOREIGN WARS OF THE UNITED STATES POST INSPECTION FORM

| POST NO.   | CHARTERED LOCATION (CITY & STATE) | DISTRICT NO.  | DEPARTMENT | INSPECTION DATE |
|--|-----------------------------------|---|------------|-----------------|
| 1) Are organizational By-Laws readily available to Post members?.....  |                                   |   |            | YES NO          |
| a) Has the Post adopted by-laws in accordance with Section 202 of the National By-Laws?.....   |                                   |   |            | YES NO          |
| b) Date reviewed by the Commander-in-Chief: _____  |                                   |   |            |                 |
| 2) Is the Post incorporated in accordance with Section 708 of the National By-Laws?.....   |                                   |   |            | YES NO          |
| a) Name of incorporated unit: _____  |                                   |   |            |                 |
| b) Date reviewed by the Commander-in-Chief: _____  |                                   |   |            |                 |
| c) Date filed with appropriate state agency (e.g., Secretary of State): _____  |                                   |   |            |                 |
| d) Has the name and contact information of the registered agent been updated with appropriate state agency?.....   |                                   |   |            | YES NO          |
| 3) Are all officer positions filled as prescribed in Section 216 of the National By-Laws?.....   |                                   |   |            | YES NO          |
| 4) Are Post delegates elected in accordance with Section 222 of the National By-Laws?.....   |                                   |   |            | YES NO          |
| 5) Does the Post adjutant... _____   |                                   |   |            |                 |
| a) Maintain books and records in a legible and uniform format?.....  |                                   |   |            | YES NO          |
| b) Maintain a file containing a copy of the original application of every member admitted into the Post?.....  |                                   |   |            | YES NO          |
| c) Maintain a file of meeting minutes after correction and approval?.....  |                                   |   |            | YES NO          |
| d) Maintain a file of current orders or circulars issued from higher authority?.....   |                                   |   |            | YES NO          |
| e) Maintain a correspondence file?.....  |                                   |   |            | YES NO          |
| f) Maintain a file containing proof of eligibility submitted by officers?.....   |                                   |   |            | YES NO          |
| g) Maintain a current copy of Department and National By-Laws?.....  |                                   |   |            | YES NO          |
| 6) Are applications for new, reinstated and transferring members read and voted on for approval?.....  |                                   |   |            | YES NO          |
| 7) Does the Post hold at least one meeting per month?.....   |                                   |   |            | YES NO          |
| 8) Do committee chairmen summarize their activities during meetings and allow for comments and discussion from the membership?.....  |                                   |   |            | YES NO          |
| 9) Are Post program accomplishments reported in accordance with Department By-Laws and/or guidelines?.....   |                                   |   |            | YES NO          |
| 10) Does the Post observe commemorative dates as mandated in Section 223 of the National By-Laws?.....   |                                   |   |            | YES NO          |
| 11) Does the Post have an auxiliary (Men's or Ladies)?.....  |                                   |   |            | YES NO          |
| a) Is there proper cooperation between the Post and its auxiliary unit(s)?.....  |                                   |   |            | YES NO          |
| 12) Does the Post distribute Buddy Poppies?.....   |                                   |   |            | YES NO          |
| a) Date of last distribution: _____  |                                   |   |            |                 |
| 13) Does the Post have an effective membership recruiting and retention program?.....  |                                   |   |            | YES NO          |
| 14) Do the elected trustees review the monthly report of receipts and expenditures?.....   |                                   |   |            | YES NO          |
| 15) Do the elected trustees audit quarterly all books and records of the Post quartermaster, Post adjutant and any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or on behalf of the Post?..... |                                   |   |            | YES NO          |
| a) Date of last trustees report of audit: _____  |                                   |   |            |                 |
| 16) Post funds:  |                                   |   |            |                 |
| a) Balance of all checking accounts..... \$ _____  |                                   | g) Do all account ledger balances match the balance of reconciled bank statements?..... |            | YES NO          |
| b) Balance of all savings accounts..... \$ _____   |                                   | h) Is the quartermaster bond (f) greater than the total of all accounts (e)?.....       |            | YES NO          |
| c) Balance of all CD and bond accounts..... \$ _____   |                                   |   |            |                 |
| d) All other account types..... \$ _____   |                                   |   |            |                 |
| e) Total of all accounts..... \$ _____   |                                   |   |            |                 |
| f) Amount of quartermaster bond..... \$ _____  |                                   |   |            |                 |
| 17) Name of bonding company: _____ Expiration date of bond: _____  |                                   |   |            |                 |
| 18) Are additional officers accountable for funds, bonded in accordance with Section 703 of the National By-Laws?.....   |                                   |   |            | YES NO          |
| 19) Does the Post quartermaster... _____   |                                   |   |            |                 |
| a) Maintain books and records in a legible and uniform format?.....  |                                   |   |            | YES NO          |
| b) Receive and properly transmit membership dues as required?.....   |                                   |   |            | YES NO          |
| c) Maintain a dues reserve fund in accordance with Section 717 of the National By-Laws?.....   |                                   |   |            | YES NO          |
| d) Does the dues reserve fund reflect payment of annual and life members?.....   |                                   |   |            | YES NO          |
| e) Date dues reserve fund last transferred to general fund: _____  |                                   |   |            |                 |
| f) Maintain a relief fund in accordance with Section 219 of the National By-Laws?.....   |                                   |   |            | YES NO          |
| g) Have care and custody of all committee funds?.....  |                                   |   |            | YES NO          |
| h) Report on transactions concerning receipts and expenditures at Post meetings?.....  |                                   |   |            | YES NO          |
| i) File appropriate forms as required by federal, state and local statutes?.....   |                                   |   |            | YES NO          |
| j) Date of last 990 filing: _____ k) Is the 990 filing available for public inspection?.....   |                                   |   |            | YES NO          |
| 20) Post Federal Employer Identification Number (EIN): _____   |                                   |   |            |                 |
| 21) Are all expenditures voted on by the Post membership and approved by the Post Commander?.....  |                                   |   |            | YES NO          |
| 22) Are expenditures from the relief fund in accordance with Section 219 of the National By-Laws?.....   |                                   |   |            | YES NO          |
| 23) Are signatures authorizing the disbursement of funds done in accordance with Post. By-Laws?.....   |                                   |   |            | YES NO          |
| 24) Are checks pre-signed by any authorized officer?.....  |                                   |   |            | YES NO          |
| 25) Does the Post own real property?.....  |                                   |   |            | YES NO          |
| a) Appraised Value: \$ _____ Monthly Payment: \$ _____ Amount Owed: \$ _____   |                                   |   |            |                 |
| b) Title Holder: _____   |                                   |   |            |                 |
| 26) Does the Post carry all proper types of insurance?.....  |                                   |   |            | YES NO          |
| a) Are both the Veterans of Foreign Wars of the United States and Department named as additional insured's?.....   |                                   |   |            | YES NO          |
| 27) Does the Post retain documents in accordance with the Department's Document Retention Policy?.....   |                                   |   |            | YES NO          |
| 28) Does the Post operate a clubroom/canteen or other state licensed entity such as Bingo? (Department Inspection Form Required).....  |                                   |   |            | YES NO          |

INSPECTOR COMMENTS:

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POST COMMANDER: \_\_\_\_\_

PRINT AND SIGN

INSPECTOR: \_\_\_\_\_

PRINT AND SIGN

The Inspector shall provide a copy of each inspection to the Post Commander, District Inspector, and Department Inspector and set forth therein any constructive criticism and recommendations.  
MAINTAIN IN POST FILE AS A PERMANENT RECORD

COPY 1 - DEPARTMENT

COPY 2 - DISTRICT

COPY 3 - POST

REV. 04022013

# Statement of Policy

## Operation, Management & Control of Clubs and/or Canteens

The operation, management and control of clubs and/or canteens were not envisioned in the purposes of our organization as described above both in our Congressional Charter, National By-Laws, Manual of Procedure and Ritual. The first and foremost consideration of Posts shall be to the objects of the VFW listed above. VFW clubs and/or canteens should be of secondary interest and concern and compatible with our stated purposes.

Some State Departments have adopted or recommended Rules and Regulations or Management Guides for the operation of Post sponsored clubs and/or canteens in compliance with state and local regulations and the applicable provisions of Sections 708 and 709 of the National By-Laws, which address incorporation and control of units. Also, many Posts have incorporated those Rules and Regulations or Guides in their By-Laws or adopted Rules and Regulations for the operation, management and control of their canteens and/or clubs in accordance with them.

Differing laws at the state and local levels preclude the promulgation of universally accepted rules and regulations. The operation, management and control of any club or canteen, or any other facility operated by a Post, is wholly within the authority of the Post. It is the Post's responsibility to see that its club, canteen or other facility is operated in a way that benefits its members and does not harm the reputation of the Post and those members.

In adopting rules and regulations for the operation, management and control of clubs and/or canteens, Posts must adhere to the following PROVISIONS of the National By-Laws:

ANY ACTIVITY, CLUBROOM, HOLDING COMPANY OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR IN BEHALF OF A POST, INCORPORATED SEPARATELY FROM THE POST OR UNINCORPORATED, SHALL BE AT ALL TIMES UNDER THE DIRECT CONTROL OF THE POST AND ALL FUNDS DERIVED THEREFROM SHALL BE AT ALL TIMES UNDER THE DIRECT CONTROL OF THE POST.

ALL MONEY, PROPERTY OR ASSETS OF EVERY KIND AND NATURE, AS WELL AS ALL BOOKS AND RECORDS OWNED, HELD OR USED, BY ANY SUCH ACTIVITY, CLUBROOM, HOLDING COMPANY OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR IN BEHALF OF A POST SHALL BE THE PROPERTY OF THE POST AND MUST BE PLACED IN THE CARE AND CUSTODY OF THE POST QUARTERMASTER.

NO POST AND NO ACTIVITY, CLUBROOM OR HOLDING COMPANY OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR ON BEHALF OF ANY POST, MAY OWN ANY PROPERTY JOINTLY OR IN COMMON WITH ANY INDIVIDUAL, FIRM, PARTNERSHIP, ASSOCIATION, CORPORATION OR OTHER BUSINESS OR CHARITABLE ENTITY, INCLUDING VETERANS ORGANIZATIONS NOR MAY THEY PARTICIPATE IN ANY ARRANGEMENT WHEREBY THE FUNDS OF SUCH POST, OR ACTIVITY, CLUBROOM, HOLDING COMPANY OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR IN ITS BEHALF ARE EXPENDED ON PROPERTY HELD BY ANOTHER ENTITY FOR THE JOINT USE OF SUCH POST, AND OTHER INDIVIDUALS, FIRMS, PARTNERSHIPS, ASSOCIATIONS, CORPORATIONS OR OTHER BUSINESS OR CHARITABLE ENTITIES, INCLUDING VETERANS ORGANIZATIONS.

## Insurance

In order to protect the Post and the members from liability that could result from the operation of a clubroom, canteen or other facility, it is critical that insurance be obtained, not only on the premises (fire, theft, etc.) but comprehensive liability insurance, dramshop liability insurance, workers compensation insurance, employers liability and directors and officers liability insurance (see section 709 of National By-Laws). The amount of coverage should be sufficient to protect the Post from any reasonably expected liability. It is suggested that the Post and its members are better served by having more, rather than less, insurance against liability claims. The failure to adequately insure could result in loss of all of the Post money and property and garnishments or other collection efforts against the Post extending far into the future.

Section 709 of the By-Laws requires that Posts owning or operating canteens clubrooms other facilities must maintain adequate liability insurance and must name the Department and National organization as additional insureds.

## Ordering Mailing Labels, Rosters, Printouts

The price of **each** Post roster, diskette or mailing label is **\$40.00**.

If you would like to have a copy, please forward the completed request form and a check for \$40.00 to the Membership Department at National Headquarters.

The Post Quartermaster, through a secured sign-on, can access and download, at no charge, post membership information from the Memstats section of the VFW Website. Call your Department Headquarters or 1-800-963-3180 for further information.



VETERANS OF FOREIGN WARS

NO ONE DOES MORE FOR VETERANS.

# Special Request Information Technology Services

Mail or Fax to VFW National Headquarters, Membership Department  
406 W 34th St., Suite 920, Kansas City, MO 64111 Fax: (816) 968-2728  
**(One Request Per Sheet) Please check all that apply to your request.**

### MEDIA

(check all that apply)

- Mailing Labels
- Rosters ( 11" x 8.5")\*
- CD (\$5.00 Extra)
- Email

\* Labels and Rosters can be downloaded free of charge from [www.emem.vfw.org](http://www.emem.vfw.org)

### SELECTION CRITERIA

(check all that apply)

**Membership Year** (current or prior only): \_\_\_\_\_

**Paid Status:** \_\_\_\_\_ All Members  
 (select one) \_\_\_\_\_ Paid Only  
 \_\_\_\_\_ Unpaid Only  
 \_\_\_\_\_ Life Only

**Mailing Status:** \_\_\_\_\_ All Members  
 (select one) \_\_\_\_\_ Mailable Only  
 \_\_\_\_\_ Undeliverable

**Sequence:** \_\_\_\_\_ Post/Name  
 (select one) \_\_\_\_\_ Zip/Name  
 \_\_\_\_\_ Name Only  
 \_\_\_\_\_ District/Name

### REQUESTING FOR:

**Department:** \_\_\_\_\_  
**District(s):** \_\_\_\_\_  
**Post(s):** \_\_\_\_\_

### CHARGES:

\$40.00 Computer Run Time - First 5,000 included

### EXTRA CHARGES:

- \$3.50 Labels Each additional 1,000
- \$2.00 Roster Each additional 1,000
- \$5.00 CD Each

### Information Technology Use Only

Ordered By: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Count: \_\_\_\_\_  
 Actual Cost: \_\_\_\_\_  
 Delivered By: \_\_\_\_\_  
 Comments: \_\_\_\_\_

Please ship items to be received by (date): \_\_\_\_\_

**Ship To:** \_\_\_\_\_  
**Street Address:** \_\_\_\_\_  
**City/State/Zip:** \_\_\_\_\_  
**Daytime Phone:** \_\_\_\_\_

A check or money order in the amount of \$40.00 is enclosed with this request. I understand additional charges will be billed for requests exceeding minimums stated above and agree to pay any additional costs.

- Department     District     County Co.     Post (Select One)

Quartermaster's Signature

Date of Request

Approval (National Membership)

***It is the responsibility of the requesting entity to ensure the accuracy of the data received from the Veterans of Foreign Wars prior to any use or distribution of that information; and, that all entities, both internal and external to the VFW HQ, have been instructed on how to handle the information in a secure and confidential manner. Should you have any questions on the classification or proper handling of VFW information, please contact the VFW Chief Security Officer at (816) 968-2794.***

# MEMBER DUES PROCESSING

## YOUR GUIDE TO MEMBER DUES PROCESSING

### CONTACT INFORMATION

**Dues Processing phone inquiries can be made toll-free by calling:**  
**1-800-963-3180**

Dues Processing Fax: **816-968-1115**

Dues Processing E-mail Inquiries:  
**memberduesprocessing@vfw.org**

**Annual dues packages sent by package delivery or express mail, address to:**

Dues Processing Department  
VFW National Headquarters  
406 W. 34th Street, Suite 316  
Kansas City, MO 64111

**All Life Membership payments should be sent to:**

Life Membership Department  
VFW National Headquarters  
406 W. 34th Street, Suite 316  
Kansas City, MO 64111

Life Membership E-mail Inquiries:  
**lifememberprocessing@vfw.org**

**Name and address corrections should be sent to:**

Circulation Department  
VFW National Headquarters  
406 W. 34th Street, Suite 316  
Kansas City, MO 64111  
**dataentry@vfw.org**

A major part of your responsibility as Post Quartermaster is to process member dues in a timely manner. This entails knowing what forms to fill out and when. The information contained in the following pages will serve as your guide to Member Dues Processing. Everything you need to know is right at your fingertips, including examples of forms you will be using throughout the year. The instructions for forms are included on the same page as the example, or adjacent page.

And remember that in this age of technology, nearly everything can be done online. (Only the life member installment plan can't be processed online.) Furthermore, be sure to sign up for V-Mail and receive up-to-the-minute information from VFW National Headquarters. It's all designed to make your job as Quartermaster a little easier.

## PERTINENT INFORMATION TO HELP US HELP YOU

Did you know that VFW's Member Dues Processing Department receives 5,000 letters a day? About 75% of those are membership renewals. That's a lot of mail. When procedure isn't followed in the field, 23% of the mail has to be opened by hand, costing VFW time and money.

Furthermore, a dues check for the incorrect amount actually costs the organization money. It costs \$15 to process a \$10 refund. Additionally, this increases the turn-around time in updating membership rosters.

So before you mail an envelope to the Member Dues Processing Department at VFW National Headquarters, find out how you can do your part and help save your organization money.



### Follow these time-saving measures:

- Stress the Online Membership System - it is a very powerful Quartermaster tool and results in instantaneous processing via the web.
- Encourage your members to mail their dues notice and payment directly to National Headquarters. This allows us to use the system as it was designed.
- Do not include extra paperwork in the envelope.
- Use the appropriate form because new, continuous or life members are all processed differently.
- Write the check for the correct amount, not for multiple items. Meaning, do not include a payment to VFW's Supply Department with a dues renewal.
- Double-check Social Security numbers and names.

## EXPEDITING DUES PAYMENTS

The fastest, most convenient way to pay dues is online. VFW's Member Dues Processing Department accepts all major credit cards, including American Express. You can also pay on-line through your Post checking or savings account by going to the "Manage Payment Profile" link. This feature allows you to save a dues payment method of ACH Debit or a credit/debit card. Rest assured, online payments to VFW are completely secure.

If you opt for writing a check, be sure to follow the measures reviewed above.

For more information on Member Dues Processing, call toll-free **1-800-963-3180**, fax **816-968-1115** or e-mail **memberduesprocessing@vfw.org**. Life membership inquiries should be e-mailed to **lifememberprocessing@vfw.org** and data entry questions should be directed to **dataentry@vfw.org**.

By mail, the address is: **Member Dues Processing Department, VFW National Headquarters, 406 W. 34th St., Ste. 316, Kansas City, MO 64111**. If writing in regards to Life Membership or Circulation, replace "Member Dues Processing" in the address line with the department to which you are writing.

## PROCESSING ENROLLMENT AND OTHER ISSUES

**Below are the answers to questions you are sure to be asked during your tenure as Quartermaster:**

- Processing time begins the day the mail is received at National Headquarters, and is based on a normal five-day work week.
- After a payment is processed, a membership card will be mailed to the member the following business day.
- New, reinstated or transfer members, address changes or exceptions may take up to 10 days to process.
- Additional Member Dues Processing forms can be attained several ways.
  1. Forms are available online for printing or saving to your computer. Go to [www.vfw.org](http://www.vfw.org) and sign in. Go to the OMS system and click on Leadership Reference Guide and then Forms (See example on next page).
  2. Make a request through your Department Headquarters.
- A Post requesting the member's card must submit the request in writing. These will only be processed on the third Friday of each month (when received by the 3rd Thursday for processing).
- Duplicate payments, received from the Member or the Post, will be processed and extend the membership "Paid Through Date."



Click on Document to View

Authorization Agreement for Automatic Payments

District Inspection Report Package

Post Inspection Report Package

Post Location Change

Post Name Change

Post Continuous Member Transmittal (PCMT)

Legacy Life Member Application

MCR Form

PQMT-01

PT-MD

Supply Order Form

Trustees Report of Audit



## LIFE MEMBERSHIP INSTALLMENT PLAN

### FEE SCHEDULE

| Age<br>By 12/31* | Full<br>Fee | 12-month<br>Plan  |
|------------------|-------------|-------------------|
|                  |             | <b>\$35, plus</b> |
|                  |             | <b>11 pymts</b>   |
| < = 30           | \$425.00    | \$38.64           |
| 31-40            | \$410.00    | \$37.27           |
| 41-50            | \$375.00    | \$34.09           |
| 51-60            | \$335.00    | \$30.45           |
| 61-70            | \$290.00    | \$26.36           |
| 71-80            | \$225.00    | \$20.45           |
| 81 +             | \$170.00    | \$15.45           |

\*The fee is determined using the applicant's age as of Dec. 31 of the calendar year in which the application is submitted.

## LEGACY LIFE INSTALLMENT PLAN

|        | Total  | 4 Payments of |
|--------|--------|---------------|
| Bronze | \$400  | \$100         |
| Silver | \$800  | \$200         |
| Gold   | \$1200 | \$300         |

## SUBJECT TO THE FOLLOWING TERMS AND CONDITIONS:

[1] The initial payment will be drawn upon receipt of this authorization by the VFW. For the LM installment Plan, future items shall be drawn on the 1st or 15th of each month starting 15-30 days after receipt of this authorization. For annual dues, future payments shall be drawn annually on September 1. Legacy Life payments are drawn quarterly on the 1st or 15th of the month starting 60-90 days after receipt of this authorization.

[2] If the regular payments set forth on the Payment Schedule should vary in amount, you are entitled to notice at least 10 days before each payment of when it will be made and how much it will be. However, by executing this agreement, you choose to instead get this notice only when the payment would differ by more than \$10.00 from the most recent payment. Annual dues are subject to change. Please see your Post regarding changes.

[3] You may have additional rights and responsibilities under the Electronic Funds Transfer Act, and you should refer to the EFT Act for details. Information is also available at [www.emem.vfw.org](http://www.emem.vfw.org) under "Authorization Agreement Terms & Conditions."

[4] The VFW can terminate this agreement at any time.

Veterans of Foreign Wars  
P.O. Box 119028  
Kansas City, MO 64171-9028  
(800) 963-3180



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MAKE YOUR  
**DUES PAYMENTS**  
TO THE VFW

**SIMPLE,  
CONVENIENT  
& SAFE**

WITH...**AUTOMATIC PAYMENTS**

USE THIS AUTHORIZATION AGREEMENT  
FOR AUTOMATIC PAYMENTS. YOU CAN  
ALSO FILL THIS OUT ONLINE AT  
[WWW.EMEM.VFW.ORG](http://WWW.EMEM.VFW.ORG).

**MEMBER INFORMATION**

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_  
Member #: \_\_\_\_\_  
Post #: \_\_\_\_\_ Date of Birth \_\_\_\_\_

**PROGRAM**

- Annual Renewal\* - bill me once a year on September 1 for the upcoming calendar year.
- Life Member Installment Plan\* - bill me once a month for: (see reverse side for payment amounts)
  - 12 month plan
- Legacy Life Installment Plan\*\* - bill me quarterly. See Legacy enrollment form for level (Gold, Silver, Bronze).

\* For new enrollments, include the VFW Membership Application with this Automatic Payment enrollment.  
\*\* For Legacy Life, include the Legacy Life Acceptance Form.

**CHECKING/SAVINGS ACCOUNT AUTHORIZATION**

**BANKING INFORMATION**

Name of Bank: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Bank Routing No.: \_\_\_\_\_  
Bank Account No.: \_\_\_\_\_

**ACCOUNT TYPE**

- checking (include a voided check)
- savings (include a deposit ticket)

I hereby authorize the VFW to deduct payments from my bank account for the program indicated. I understand that each transaction will appear on my regular bank statement. This authority will remain in full force and effect until the VFW has received written notification from me of its termination in such a time and in such a manner as to afford the VFW a reasonable opportunity to act on it or upon completion of the installment program. I understand that I am solely responsible for assuring that my account has sufficient funds, that any cancellation notice must be provided in sufficient time to process the cancellation, and that any concerns or disputes regarding a charge will be submitted in writing within 90 days of the transaction or such dispute will be considered waived.

Signature: \_\_\_\_\_  
Date: \_\_\_\_\_

**CREDIT CARD AUTHORIZATION**

**CREDIT CARD INFORMATION**

Visa  
 Mastercard  
 American Express  
 Discover  
Card Acct. #: \_\_\_\_\_  
Expiration Date: \_\_\_\_\_  
Signature: \_\_\_\_\_

I hereby authorize the VFW to charge my credit card account for the program indicated. I understand that each transaction will appear on my regular credit card statement. This authority will remain in full force and effect until the VFW has received written notification from me of its termination in such a time and in such a manner as to afford the VFW a reasonable opportunity to act on it or upon completion of the installment program. I understand that I am solely responsible for assuring that my account has sufficient limits, that any cancellation notice must be provided in sufficient time to process the cancellation, and that any concerns or disputes regarding a charge will be submitted in writing within 90 days of the transaction or such dispute will be considered waived.

Signature: \_\_\_\_\_  
Date: \_\_\_\_\_

## **INSTRUCTIONS FOR COMPLETING THE DISTRICT INSPECTION REPORT**

Make every effort to answer each question accurately and completely. Some questions require dollar amounts or dates to be inserted. The purpose of the Inspection Report is to provide the State Commander and the State Inspector with a factual report on the operating condition of the District. If you don't complete the report carefully and properly, you are denying the State Commander and State Inspector information they need to do their job.

### **Question Specific Reminders**

1. Districts that have adopted by-laws need to have a copy on file that indicates the Commander-in-Chief has reviewed for compliance. Verify date of review.
2. Districts that have adopted Articles of Incorporation need to have a copy on file that indicates the Commander-in-Chief has reviewed for compliance. Verify date of review, date filed with appropriate state agency, and the name of the incorporated unit. All Districts should be incorporated under the laws of their state to protect members' personal assets from seizure and sale.
3. Verify the following positions are properly filled: Commander, Senior Vice Commander, Junior Vice Commander, Quartermaster, Judge Advocate, Chaplain, Surgeon, three (3) Trustees, Adjutant, Officer of the Day, Service Officer, Inspector, and Guard.
4. Self-explanatory. Any "NO" answer in this section may be a By-Law violation. In addition, item 5f, is verifying the information is present for each officer, you are not verifying the officer is eligible.
5. Verify all.
6. The National By-Laws state every District must hold an annual convention and three (3) meetings per year, at least one (1) will be for the purpose of a school of instruction, unless otherwise provided for in the Department By-Laws.
7. Verify, using meeting minutes, that all committee reports are read and approved.
8. Self-explanatory.
9. Only members of the governing body have a vote at a District Convention and/or meeting.
10. Reference Section 414 of the National By-Laws and Manual of Procedure.
11. Self-explanatory.
12. Reference Section 418(a)(7) of the Manual of Procedure.
13. Evidence of checking and savings account balances should be verified from the latest statements, copies of CD's, notes, etc. If the bank balances do not coincide with the books, after adjustments for outstanding checks, etc., this should be reported in detail. Discrepancies should immediately be brought to the attention of the District Commander and Trustees. The District Quartermaster must be bonded in a sum equal to the liquid assets for which he is accountable, and to which he has access.
14. Verify bonding company and expiration date by viewing a copy of the certificate.
15. Reference Section 703 of the National By-Laws.

16. Verify all questions in this section by examining quartermaster records, adjutant records and by-laws.

Remember, Section 709 of the National By-Laws further require that the District Quartermaster have custody of all funds of the subordinate unit and subject to the same Rules and Regulation as District Funds.

The Internal Revenue Service requires all VFW Districts to file annually a form 990 "Exemption from Corporate Income Tax" form. A District may also have to file a Form 990T and pay certain taxes if it has nonrelated business income. Failure to file the forms, when required to do so, can result in severe fines and penalties. Enter the date of the last filing; even if the report for the current year has not yet been completed or is not yet due. Each Post is mandated, by IRS rules, to have their current 990 filing available for public viewing.

17. The National By-Laws state the District Quartermaster will disburse funds using acceptable banking practices. The District Quartermaster may authorize other persons, but they must be bonded in accordance with Section 703 of the Nation By-laws. However, if the District by-laws require the Commander and Quartermaster signatures on checks, they must adhere to the District By-Law.

18. Checks shall never be "pre-signed" by any officer.

19. Expenditure of funds requires a vote and approval by the District Commander before a Quartermaster can proceed with the disbursement. If a District Commander is not approving expenditures, he is violating the trust placed in him and is not controlling the expenditure of District monies.

20. Last appraised value or estimated value shall be entered. Monthly payment and amount owed are necessary, mark "N/A" if the amount is zero. Title holder may be a bank or lender, if the property is totally paid for, enter location and holder of the deed.

21. It is desirable that the District be covered by adequate liability insurance. If someone suffers an injury on District property or at a District sponsored activity, a subsequent lawsuit may subject all the assets of the District and its members to a judgment. The District officers should be reminded of this potential problem.

Any District owning property and/or operating any facility must maintain general liability insurance, including, if necessary or appropriate, liquor liability insurance. Such insurance must name, as additional insured's, the Veterans of Foreign Wars of the United States and the Department in which the District is located. Verify by viewing policy(s).

22. Each Department will adopt a document retention policy which complies with federal and state law.

23. Every District is required to have a Federal Employee Identification number.

# VETERANS OF FOREIGN WARS OF THE UNITED STATES

## DISTRICT INSPECTION FORM

|            |            |                 |
|------------|------------|-----------------|
| DISTRICT # | DEPARTMENT | INSPECTION DATE |
|------------|------------|-----------------|

- 1) HAS THE DISTRICT ADOPTED BY-LAWS IN ACCORDANCE WITH SECTION 402 OF THE NATIONAL BY-LAWS?.....  YES  NO
  - a) DATE REVIEWED BY THE COMMANDER-IN-CHIEF: \_\_\_\_\_
- 2) IS THE DISTRICT INCORPORATED IN ACCORDANCE WITH SECTION 708 OF THE NATIONAL BY-LAWS?.....  YES  NO
  - a) DATE REVIEWED BY THE COMMANDER-IN-CHIEF: \_\_\_\_\_
  - b) DATE FILED WITH APPROPRIATE STATE OFFICIALS: \_\_\_\_\_
  - c) NAME OF INCORPORATED UNIT: \_\_\_\_\_
- 3) NUMBER OF POSTS IN THE DISTRICT: \_\_\_\_\_
- 4) ARE ALL OFFICER POSITIONS FILLED AS PRESCRIBED IN SECTION 416 OF THE NATIONAL BY-LAWS?.....  YES  NO
- 5) DOES THE DISTRICT ADJUTANT...
  - a) MAINTAIN BOOKS AND RECORDS IN A LEGIBLE AND UNIFORM FORMAT?.....  YES  NO
  - b) MAINTAIN A FILE OF DISTRICT MEETING MINUTES AFTER CORRECTION AND APPROVAL?.....  YES  NO
  - c) MAINTAIN A FILE OF CURRENT ORDERS OR CIRCULARS ISSUED FROM HIGHER AUTHORITY?.....  YES  NO
  - d) MAINTAIN A CORRESPONDENCE FILE?.....  YES  NO
  - e) MAINTAIN A FILE CONTAINING PROOF OF ELIGIBILITY SUBMITTED BY OFFICERS?.....  YES  NO
  - f) MAINTAIN A CURRENT COPY OF DISTRICT, DEPARTMENT, AND NATIONAL BY-LAWS?.....  YES  NO
- 6) DOES THE DISTRICT MEET IN ACCORDANCE WITH SECTION 403 OF THE NATIONAL BY-LAWS?.....  YES  NO
  - a) DATE OF LAST SCHOOL OF INSTRUCTION: \_\_\_\_\_
- 7) ARE ALL COMMITTEE REPORTS READ AT DISTRICT MEETINGS?.....  YES  NO
- 8) ARE PROGRAM REPORTS SUBMITTED IN ACCORDANCE WITH DEPARTMENT BY-LAWS & GUIDELINES?.....  YES  NO
  - a) DATE OF LAST REPORT SUBMISSION: \_\_\_\_\_
- 9) DOES VOTING PROCEDURE CONFORM TO SECTION 421 OF THE NATIONAL BY-LAWS?.....  YES  NO
- 10) ARE DISTRICT FUNDRAISING ACTIVITIES CONDUCTED IN ACCORDANCE WITH SECTION 414 OF THE NATIONAL BY-LAWS?.....  YES  NO
- 11) DOES THE DISTRICT HAVE A LADIES AUXILIARY? .....  YES  NO
  - a) IS THERE PROPER COOPERATION BETWEEN THE DISTRICT AND ITS AUXILIARY UNIT?.....  YES  NO
- 12) DO THE TRUSTEES, IN ACCORDANCE WITH SECTION 418(a)(7)(a), AUDIT ALL BOOKS AND RECORDS OF THE DISTRICT QUARTERMASTER, DISTRICT ADJUTANT AND ANY ACTIVITY, OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR ON BEHALF OF THE DISTRICT?.....  YES  NO
  - a) DATE OF LAST AUDIT: \_\_\_\_\_
- 13) DISTRICT FUNDS:
 

|  |  |
|--|--|
| <ol style="list-style-type: none"> <li>a) BALANCE OF ALL CHECKING ACCOUNTS \$ _____</li> <li>b) BALANCE OF ALL SAVINGS ACCOUNTS \$ _____</li> <li>c) BALANCE OF ALL CD &amp; BOND ACCOUNTS \$ _____</li> <li>d) ALL OTHER ACCOUNT TYPES \$ _____</li> <li>e) TOTAL OF ALL ACCOUNTS \$ _____</li> <li>f) AMOUNT OF QUARTERMASTER BOND \$ _____</li> </ol> | <ol style="list-style-type: none"> <li>g) DO ALL ACCOUNT LEDGER BALANCES MATCH THE BALANCE OF RECONCILED BANK STATEMENTS? <input type="checkbox"/> YES <input type="checkbox"/> NO</li> <li>h) IS THE QUARTERMASTER BOND (f) GREATER THAN TOTAL OF ALL ACCOUNTS (e)? <input type="checkbox"/> YES <input type="checkbox"/> NO</li> </ol> |
|--|--|
- 14) NAME OF BONDING COMPANY: \_\_\_\_\_ EXPIRATION DATE OF BOND: \_\_\_\_\_
- 15) ARE ADDITIONAL OFFICERS ACCOUNTABLE FOR FUNDS BONDED? (SECTION 703 OF THE NATIONAL BY-LAWS).....  YES  NO
- 16) DOES THE DISTRICT QUARTERMASTER...
  - a) MAINTAIN BOOKS AND RECORDS IN A LEGIBLE AND UNIFORM FORMAT?.....  YES  NO
  - b) HAVE CARE AND CUSTODY OF ALL COMMITTEE FUNDS?.....  YES  NO
  - c) REPORT ON TRANSACTIONS CONCERNING RECEIPTS AND EXPENDITURES AT DISTRICT MEETINGS?.....  YES  NO
  - d) COLLECT ANNUAL DISTRICT DUES?.....  YES  NO
  - e) AMOUNT PER MEMBER PER POST: \_\_\_\_\_
  - f) FILE APPROPRIATE FORMS AS REQUIRED BY FEDERAL, STATE AND LOCAL STATUES?.....  YES  NO
  - g) DATE OF LAST IRS FORM 990 FILING: \_\_\_\_\_ IS THE 990 FILING AVAILABLE FOR PUBLIC INSPECTION?.....  YES  NO
- 17) ARE SIGNATURES AUTHORIZING THE DISBURSEMENT OF FUNDS DONE IN ACCORDANCE WITH DISTRICT BY-LAWS?.....  YES  NO
- 18) ARE CHECKS PRE-SIGNED BY ANY AUTHORIZED OFFICER?.....  YES  NO
- 19) ARE ALL EXPENDITURES VOTED ON BY THE GOVERNING BODY (AS DEFINED IN SECTION 404 & 421 OF THE NATIONAL BY-LAWS) AND APPROVED BY THE DISTRICT COMMANDER?.....  YES  NO
- 20) DOES THE DISTRICT OWN REAL PROPERTY?.....  YES  NO
  - a) APPRAISED VALUE: \$ \_\_\_\_\_ MONTHLY PAYMENT: \$ \_\_\_\_\_ AMOUNT OWED: \$ \_\_\_\_\_
  - b) TITLE HOLDER: \_\_\_\_\_
- 21) DOES THE DISTRICT CARRY ALL PROPER TYPES OF INSURANCE?.....  YES  NO
  - a) ARE NATIONAL AND DEPARTMENT HEADQUARTERS ADDITIONAL INSURED'S?.....  YES  NO
- 22) DOES THE DISTRICT RETAIN DOCUMENTS IN ACCORDANCE WITH THE DEPARTMENT'S DOCUMENT RETENTION POLICY?.....  YES  NO
- 23) DISTRICT FEDERAL EMPLOYEE IDENTIFICATION NUMBER (EIN): \_\_\_\_\_

INSPECTOR COMMENTS (INCLUDE EXPLANATION(S) OF ALL "NO" ANSWERS):

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DISTRICT COMMANDER: \_\_\_\_\_  
PRINT AND SIGN

INSPECTOR: \_\_\_\_\_  
PRINT AND SIGN

The Inspector shall provide a copy of each inspection to the District Commander and Department Inspector and set forth therein any constructive criticism and recommendations.  
 MAINTAIN IN DISTRICT FILE AS A PERMANENT RECORD

## INSTRUCTIONS FOR COMPLETING THE POST INSPECTION REPORT

Make every effort to answer each question accurately and completely. Some questions require dollar amounts or dates to be inserted. The purpose of the Inspection Report is to provide the State Commander and the State Inspector with a factual report on the operating condition of the Post. If you don't complete the report carefully and properly, you are denying the State Commander and State Inspector information they need to do their job. Do not limit your comments when reporting deficiencies; it may be necessary to attach an additional comment sheet.

### Question Specific Reminders

1. Posts that have adopted by-laws need to have a copy on file that indicates the Commander-in-Chief has reviewed for compliance. Verify date of review.
2. Posts that have adopted Articles of Incorporation need to have a copy on file that indicates the Commander-in-Chief has reviewed for compliance. Verify date of review, date filed with appropriate state agency, and the name of the incorporated unit. All Posts should be incorporated under the laws of their state to protect members' personal assets from seizure and sale.
3. Verify the following positions are properly filled: Commander, Senior Vice Commander, Junior Vice Commander, Quartermaster, Judge Advocate, Chaplain, Surgeon, three (3) Trustees, Adjutant, Officer of the Day, Service Officer, and Guard.
4. Verify delegates to the District, County Council (if applicable), Department and National Conventions were elected in accordance with Section 222 of the National By-Laws/Manual of Procedure. This can be done by checking the meeting minutes.
5. Self-explanatory. Any "NO" answer in this section may be a By-Law violation. In addition, item 5f, is verifying the information is present for each officer, you are not verifying the officer's is eligible.
6. Verify, using meeting minutes, that applications for membership are being handled in accordance with Section 103 of the National By-Laws.
7. The National By-Laws state every Post must hold at least one regular meeting per month.
8. Verify, using meeting minutes, that all committee reports are read and approved. This item includes any activity, canteen, clubroom, bingo, etc.
9. Activity reports assist the Post when their non-profit status is being questioned.
10. Verify, using meeting minutes, that the Post made arrangements to properly observe Memorial Day, Veterans Day, Flag Day, and Loyalty Day.
11. Section 1101 and 1301 of the National By-Laws discusses the formation and control of Auxiliaries.
12. Distribution of the VFW Buddy Poppy helps raise monies for the Post's relief fund.
13. Self-explanatory.
14. Monthly review of Post receipts and expenditures by the Trustees is required in the National By-Laws.
15. Quarterly audits are required of all accounts. This item includes any canteen, clubroom, bingo, etc., Post trustees must complete this audit not later than the month following the last day of each quarterly period. Failure to conduct the audits, as required, will invalidate the Post Quartermaster bond.
16. Evidence of checking and savings account balances should be verified from the latest statements, copies of CD's, notes, etc. If the bank balances do not coincide with the books, after adjustments for outstanding checks, etc., this should be reported in detail. Discrepancies should immediately be brought to the attention of the Post Commander and Trustees. The Post Quartermaster must be bonded in a sum equal to the liquid assets for which he is accountable, and to which he has access.
17. Verify bonding company and expiration date by viewing a copy of the certificate.
18. Reference Section 703 of the National By-Laws.
19. Verify all questions in this section by examining quartermaster records, adjutant records and by-laws.  

Remember, Section 709 of the National By-Laws further require that the Post Quartermaster have custody of all funds of the subordinate unit and subject to the same Rules and Regulation as Post Funds.

The Post Quartermaster is required to maintain a Dues Reserve Fund. One-half of the Post's portions of current years' dues are to be credited to the Dues Reserve Fund and not used until the next membership year, which begins July 1. The purpose of this fund is to provide the incoming Commander with additional funds to operate the Post during the new administrative year.

The Internal Revenue Service requires all VFW Posts to file annually a form 990 "Tax Exempt Organizations Tax Form". A Post may also have to file a Form 990T and pay certain taxes if it has nonrelated business income. Failure to file the forms, when required to do so, can result in severe fines and penalties. Enter the date of the last filing; even if the report for the current year has not yet been completed or is not yet due. Each Post is mandated, by IRS rules, to have their current 990 filing available for public viewing.
20. Expenditure of funds requires a vote on the Post floor, and approval by the Post Commander before a Quartermaster can proceed with the disbursement. In some instances, Post By-Laws may allow for certain expenditures to be paid without a vote on the floor, these are usually reoccurring bills. If a Post Commander is not approving expenditures, he is violating the trust placed in him and is not controlling the expenditure of Post monies.
21. Buddy Poppy distribution net receipts are to be credited to the Relief Fund only (Section 219 of the National By-Laws) and used only as stated in Section 219 of the Manual of Procedure.
22. The National By-Laws state the Post Quartermaster will disburse funds using acceptable banking practices. The Post Quartermaster may authorize other persons, but they must be bonded in accordance with Section 703 of the National By-laws. However, if the Post by-laws require the Commander and Quartermaster signatures on checks, they must adhere to the Post By-Law.
23. Checks shall never be "pre-signed" by any officer.
24. Last appraised value or estimated value shall be entered. Monthly payment and amount owed are necessary; mark "N/A" if the amount is zero. Title holder may be a bank or lender, if the property is totally paid for, enter location and holder of the deed. If the Post does not own real property, please note if they rent.
25. It is desirable that the Post be covered by adequate liability insurance. If someone suffers an injury on Post property or at a Post sponsored activity, a subsequent lawsuit may subject all the assets of the Post and its members to a judgment. The Post officers should be reminded of this potential problem.  

Any Post owning property and/or operating any facility must maintain general liability insurance, including, if necessary or appropriate, liquor liability insurance. Such insurance must name, as additional insured's, the Veterans of Foreign Wars of the United States and the Department in which the Post is located. Verify by viewing policy(s).
26. Each Department will adopt a document retention policy which complies with federal and state law.
27. Every Post is required to have a Federal Employee Identification number.
28. Department's may require additional forms for inspecting licensed operations.

# VETERANS OF FOREIGN WARS OF THE UNITED STATES POST INSPECTION FORM

|          |                                   |              |            |                 |
|----------|-----------------------------------|--------------|------------|-----------------|
| POST NO. | CHARTERED LOCATION (CITY & STATE) | DISTRICT NO. | DEPARTMENT | INSPECTION DATE |
|----------|-----------------------------------|--------------|------------|-----------------|

- 1) Has the Post adopted by-laws in accordance with Section 202 of the National By-Laws?.....  YES  NO
  - a) Date reviewed by the Commander-in-Chief: \_\_\_\_\_
- 2) Is the Post incorporated in accordance with Section 708 of the National By-Laws?.....  YES  NO
  - a) Date reviewed by the Commander-in-Chief: \_\_\_\_\_
  - b) Date filed with appropriate state officials: \_\_\_\_\_
  - c) Name of incorporated unit: \_\_\_\_\_
- 3) Are all officer positions filled as prescribed in Section 216 of the National By-Laws?.....  YES  NO
- 4) Are Post delegates elected in accordance with Section 222 of the National By-Laws?.....  YES  NO
- 5) Does the Post adjutant...
  - a) Maintain books and records in a legible and uniform format?.....  YES  NO
  - b) Maintain a file containing a copy of the original application of every member admitted into the Post?.....  YES  NO
  - c) Maintain a file of meeting minutes after correction and approval?.....  YES  NO
  - d) Maintain a file of current orders or circulars issued from higher authority?.....  YES  NO
  - e) Maintain a correspondence file?.....  YES  NO
  - f) Maintain a file containing proof of eligibility submitted by officers?.....  YES  NO
  - g) Maintain a current copy of Department and National By-Laws?.....  YES  NO
- 6) Are applications for new, reinstated and transferring members read and voted on for approval?.....  YES  NO
- 7) Does the Post hold at least one meeting per month?.....  YES  NO
- 8) Are all committee reports read at Post meetings?.....  YES  NO
- 9) Are program reports submitted in accordance with Department By-Laws and guidelines?.....  YES  NO
  - a) Date of last submission: \_\_\_\_\_
- 10) Does the Post observe commemorative dates as mandated in Section 203 of the National By-Laws?.....  YES  NO
- 11) Does the Post have an auxiliary (Men's or Ladies)?.....  YES  NO
  - a) Is there proper cooperation between the Post and its auxiliary unit(s)?.....  YES  NO
- 12) Does the Post distribute Buddy Poppies?.....  YES  NO
  - a) Date of last distribution: \_\_\_\_\_
- 13) Does the Post have a membership committee?.....  YES  NO
  - a) Are all Post members encouraged to participate in recruiting efforts?.....  YES  NO
- 14) Do the elected trustees review the monthly report of receipts and expenditures?.....  YES  NO
- 15) Do the elected trustees audit quarterly all books and records of the Post quartermaster, Post adjutant and any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or on behalf of the Post?.....  YES  NO
  - a) Date of last quarterly audit: \_\_\_\_\_
- 16) Post funds:
 

|  |  |
|--|--|
| <ol style="list-style-type: none"> <li>a) Balance of all checking accounts \$ _____</li> <li>b) Balance of all savings accounts \$ _____</li> <li>c) Balance of all CD and bond accounts \$ _____</li> <li>d) All other account types \$ _____</li> <li>e) Total of all accounts \$ _____</li> <li>f) Amount of quartermaster bond \$ _____</li> </ol> | <ol style="list-style-type: none"> <li>g) Do all account ledger balances match the balance of reconciled bank statements? <input type="checkbox"/> YES <input type="checkbox"/> NO</li> <li>h) Is the quartermaster bond (f) greater than the total of all accounts (e)? <input type="checkbox"/> YES <input type="checkbox"/> NO</li> </ol> |
|--|--|
- 17) Name of bonding company: \_\_\_\_\_ Expiration date of bond: \_\_\_\_\_
- 18) Are additional officers accountable for funds, bonded in accordance with Section 703 of the National By-Laws?.....  YES  NO
- 19) Does the Post quartermaster...
  - a) Maintain books and records in a legible and uniform format?.....  YES  NO
  - b) Receive and properly transmit membership dues as required?.....  YES  NO
  - c) Maintain a dues reserve fund in accordance with Section 717 of the National By-Laws?.....  YES  NO
    - d) Does the dues reserve fund reflect payment of annual and life members?.....  YES  NO
    - e) Date dues reserve fund last transferred to general fund: \_\_\_\_\_
  - f) Maintain a relief fund in accordance with Section 219 of the National By-Laws?.....  YES  NO
  - g) Have care and custody of all committee funds?.....  YES  NO
  - h) Report on transactions concerning receipts and expenditures at Post meetings?.....  YES  NO
  - i) File appropriate forms as required by federal, state and local statutes?.....  YES  NO
  - j) Date of last 990 filing: \_\_\_\_\_ k) Is the 990 filing available for public inspection?.....  YES  NO
- 20) Are all expenditures voted on by the Post membership and approved by the Post Commander?.....  YES  NO
- 21) Are expenditures from the relief fund in accordance with Section 219 of the National By-Laws?.....  YES  NO
- 22) Are signatures authorizing the disbursement of funds done in accordance with Post By-Laws?.....  YES  NO
- 23) Are checks pre-signed by any authorized officer?.....  YES  NO
- 24) Does the Post own real property?.....  YES  NO
  - a) Appraised Value: \$ \_\_\_\_\_ Monthly Payment: \$ \_\_\_\_\_ Amount Owed: \$ \_\_\_\_\_
  - b) Title Holder: \_\_\_\_\_
- 25) Does the Post carry all proper types of insurance?.....  YES  NO
  - a) Are both the Veterans of Foreign Wars of the United States and Department named as additional insureds?.....  YES  NO
- 26) Does the Post retain documents in accordance with the Department's Document Retention Policy?.....  YES  NO
- 27) Post Federal Employee Identification Number (EIN): \_\_\_\_\_
- 28) Does the Post operate a clubroom/canteen or other state licensed entity?(Department Inspection Form Required).....  YES  NO

INSPECTOR COMMENTS : \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

POST COMMANDER: \_\_\_\_\_  
PRINT AND SIGN

INSPECTOR: \_\_\_\_\_  
PRINT AND SIGN

The Inspector shall provide a copy of each inspection to the Post Commander, District Inspector, and Department Inspector and set forth therein any constructive criticism and recommendations.  
**MAINTAIN IN POST FILE AS A PERMANENT RECORD**



VETERANS OF FOREIGN WARS OF THE UNITED STATES  
 NATIONAL HEADQUARTERS  
 406 WEST 34TH STREET KANSAS CITY, MISSOURI 64111



**CHANGE OF POST LOCATION**

Date: \_\_\_\_\_

To: The Commander-in-Chief

Through: Commander, Department of \_\_\_\_\_

In conformity with Section 206, National By-Laws, application is hereby made through channels, for permission to change the location of \_\_\_\_\_ Post No. \_\_\_\_\_  
POST NAME  
 from \_\_\_\_\_  
CURRENT POST LOCATION  
 to \_\_\_\_\_  
NEW POST LOCATION

A proposition to change the location of this Post was made at a regular meeting of the Post held on \_\_\_\_\_  
DATE. Thirty (30) days notice in writing was given to the Department Commander and all members of the Post. A final vote on the motion to change the location was taken at a stated meeting (or special meeting called for the purpose) on \_\_\_\_\_  
DATE.

The motion was carried by a favorable vote of two-thirds or more of the members present at said meeting.

All the requirements of Section 206 of the National By-Laws having been complied with, it is hereby requested that the Department Commander and Commander-in-Chief grant permission for the change of Post location as stated above.

When permission to change the location of a Post has been granted, in accordance with Section 206 of the National By-Laws, an amended charter must be issued at the expense of the Post. **THE COST OF AN AMENDED CHARTER WILL BE \$25.00.** A check made payable to the Veterans of Foreign Wars of the United States should be included with this request.

Attest: \_\_\_\_\_  
Post Adjutant

\_\_\_\_\_  
Post Commander

Approved by the Department Commander

\_\_\_\_\_  
DEPARTMENT ADJUTANT DATE



VETERANS OF FOREIGN WARS OF THE UNITED STATES  
 NATIONAL HEADQUARTERS  
 406 WEST 34TH STREET, KANSAS CITY, MISSOURI 64111



**CHANGE OF POST NAME**

Date: \_\_\_\_\_

To: The Commander-in-Chief

Through: Commander, Department of \_\_\_\_\_

In conformity with Section 208, National By-Laws, application is hereby made through channels, for permission to change the name of this Post

from \_\_\_\_\_ Post No. \_\_\_\_\_  
CURRENT POST NAME

to \_\_\_\_\_ Post No. \_\_\_\_\_  
NEW POST NAME

A proposition to change the name of this Post was made at a regular meeting of the Post held on \_\_\_\_\_  
DATE. Thirty (30) days notice in writing was given to the Department Commander and all members of the Post. A final vote on the motion to change the Post name was taken at a stated meeting (or special meeting called for the purpose) on \_\_\_\_\_  
DATE.

The motion was carried by a favorable vote of two-thirds or more of the members present at said meeting.

All the requirements of Section 208 of the National By-Laws having been complied with, it is hereby requested that the Department Commander and Commander-in-Chief grant permission for the change of Post name as stated above.

When permission to change the name of a Post has been granted, in accordance with Section 208 of the National By-Laws, an amended charter must be issued at the expense of the Post. **THE COST OF AN AMENDED CHARTER WILL BE \$25.00.** A check made payable to the Veterans of Foreign Wars of the United States should be included with this request.

Attest: \_\_\_\_\_  
Post Adjutant

\_\_\_\_\_  
Post Commander

Approved by the Department Commander

\_\_\_\_\_  
DEPARTMENT ADJUTANT DATE



Have you considered going on-line to process your VFW membership? Visit <https://emem.vfw.org> to find out about the many on-line functions available to Post Quartermasters.

This form is to be used to transmit dues on continuous members only.  
New members must be transmitted by completion of a Membership Application.  
Transfer requests must be accompanied by a completed MCR form, signed by the Post Quartermaster.

### Post Continuous Member Transmittal Form

Post Number \_\_\_\_\_  
Dept. \_\_\_\_\_

|    | Membership Number | Member Name | Address Change (complete only if address differs from what is currently on file) |      |       | Dues Amount | Recruiter Card Number | Recruiter Name |
|----|-------------------|-------------|--|------|-------|-------------|-----------------------|----------------|
|    |                   |             | Street Address   | City | State |             |                       |                |
| 1  |                   |             |  |      |       |             |                       |                |
| 2  |                   |             |  |      |       |             |                       |                |
| 3  |                   |             |  |      |       |             |                       |                |
| 4  |                   |             |  |      |       |             |                       |                |
| 5  |                   |             |  |      |       |             |                       |                |
| 6  |                   |             |  |      |       |             |                       |                |
| 7  |                   |             |  |      |       |             |                       |                |
| 8  |                   |             |  |      |       |             |                       |                |
| 9  |                   |             |  |      |       |             |                       |                |
| 10 |                   |             |  |      |       |             |                       |                |
| 11 |                   |             |  |      |       |             |                       |                |
| 12 |                   |             |  |      |       |             |                       |                |
| 13 |                   |             |  |      |       |             |                       |                |
| 14 |                   |             |  |      |       |             |                       |                |
| 15 |                   |             |  |      |       |             |                       |                |
| 16 |                   |             |  |      |       |             |                       |                |
| 17 |                   |             |  |      |       |             |                       |                |
| 18 |                   |             |  |      |       |             |                       |                |
| 19 |                   |             |  |      |       |             |                       |                |
| 20 |                   |             |  |      |       |             |                       |                |

Total Amount Being Remitted \$

**VFW LEGACY LIFE MEMBER**

\_\_\_\_\_  
Life Member No.                      Social Security No.

Name \_\_\_\_\_  
(Last)                      (First)                      (Middle)

Address \_\_\_\_\_  
(Street)                      (City)                      (State)                      (Zip)

Phone \_\_\_\_\_  
(Home)                      (Business or Cell)                      (E-mail)

Bronze \$400.     Silver \$800.     Gold \$1200.

Check     Visa     MasterCard     Discover     American Express     Installment Plan

**Expiration Date:**  
Month \_\_\_\_\_ Year \_\_\_\_\_

Upon my demise,  make a One-Time Endowment or  continue the Annual Endowment  
(See terms and Conditions - item #5 for explanation.)

I hereby agree to the terms and conditions of this Legacy Installment Plan. (over)

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

**VFW LEGACY LIFE MEMBER**

\_\_\_\_\_  
Life Member No.                      Social Security No.

Name \_\_\_\_\_  
(Last)                      (First)                      (Middle)

Address \_\_\_\_\_  
(Street)                      (City)                      (State)                      (Zip)

Phone \_\_\_\_\_  
(Home)                      (Business or Cell)                      (E-mail)

Bronze \$400.     Silver \$800.     Gold \$1200.

Check     Visa     MasterCard     Discover     American Express     Installment Plan

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Life Member No.                      Social Security No.

Name \_\_\_\_\_  
(Last)                      (First)                      (Middle)

Address \_\_\_\_\_  
(Street)                      (City)                      (State)                      (Zip)

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Life Member No.                      Social Security No.

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(Last)                      (First)                      (Middle)

Address \_\_\_\_\_  
(Street)                      (City)                      (State)                      (Zip)

Phone \_\_\_\_\_  
(Home)                      (Business or Cell)                      (E-mail)

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I hereby agree to the terms and conditions of this Legacy Installment Plan. (over)

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

## TERMS AND CONDITIONS

You must be a current Life Member of the VFW.

### Instructions:

1. Complete the Form on the reverse side of this card in its entirety.
2. Check the level: Bronze, Silver or Gold. You may upgrade your Legacy level at any time by making the additional contribution.
3. Payment options: Check or Credit Card - payment in full.
4. Installment option. Purchase an Installment Legacy Life Membership by making four equal payments. The first payment must accompany this form and be equal to 1/4 of the level being purchased. (Bronze \$100. Silver \$200. and Gold \$300.) The remaining balance will be billed by National Headquarters quarterly.
5. Choose the endowment:
  - a. One-time Endowment payment: Upon your death, the principle amount of your Legacy will be paid in equal amounts to your Post, Department and the National organization, as applicable.
  - b. Annual Endowment: The Legacy level payment will continue annually after your death.
6. Sign your full name.
7. Enclose check, money order or credit card information for payment.
8. Mail this card - a check, money order or credit card information to:

VFW National Headquarters  
Life Membership Department  
406 W. 34th Street  
Kansas City, MO 64111

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Kansas City, MO 64111

## VFW ANNUAL/LIFE MEMBER CHANGE REQUEST FORM

Annual Member       Replacement Card      Old Post No. \_\_\_\_\_       Report Death \_\_\_\_\_  
 Life Member       Post Transfer      New Post No. \_\_\_\_\_       Accidental Death \_\_\_\_\_ (Source of Information)  
Member No. \_\_\_\_\_      Location \_\_\_\_\_       Post AD&D Insurance \_\_\_\_\_  
(CITY/STATE)

Member Name \_\_\_\_\_

Old Address \_\_\_\_\_  
(STREET, CITY, STATE, ZIP)

New Address \_\_\_\_\_  
(STREET, CITY, STATE, ZIP)



I certify that information submitted for the named member is correct to the best of my knowledge. I further certify that in the case of transfer, I will keep on file indefinitely form PT/MD (Post Transfer/Member Declaration), properly signed by the member and that the member was accepted by the Post under provisions of Sec. 107 national bylaws.

Post Quartermaster (Please Sign) \_\_\_\_\_ Phone No. (    ) \_\_\_\_\_

**FOR YOUR CONVENIENCE THERE ARE INSTRUCTIONS ON THE BACK OF THIS FORM**

VFW FORM MCR 03/05

## VFW ANNUAL/LIFE MEMBER CHANGE REQUEST FORM

Annual Member       Replacement Card      Old Post No. \_\_\_\_\_       Report Death \_\_\_\_\_  
 Life Member       Post Transfer      New Post No. \_\_\_\_\_       Accidental Death \_\_\_\_\_ (Source of Information)  
Member No. \_\_\_\_\_      Location \_\_\_\_\_       Post AD&D Insurance \_\_\_\_\_  
(CITY/STATE)

Member Name \_\_\_\_\_

Old Address \_\_\_\_\_  
(STREET, CITY, STATE, ZIP)

New Address \_\_\_\_\_  
(STREET, CITY, STATE, ZIP)



I certify that information submitted for the named member is correct to the best of my knowledge. I further certify that in the case of transfer, I will keep on file indefinitely form PT/MD (Post Transfer/Member Declaration), properly signed by the member and that the member was accepted by the Post under provisions of Sec. 107 national bylaws.

Post Quartermaster (Please Sign) \_\_\_\_\_ Phone No. (    ) \_\_\_\_\_

**FOR YOUR CONVENIENCE THERE ARE INSTRUCTIONS ON THE BACK OF THIS FORM**

VFW FORM MCR 03/05

## VFW ANNUAL/LIFE MEMBER CHANGE REQUEST FORM

Annual Member       Replacement Card      Old Post No. \_\_\_\_\_       Report Death \_\_\_\_\_  
 Life Member       Post Transfer      New Post No. \_\_\_\_\_       Accidental Death \_\_\_\_\_ (Source of Information)  
Member No. \_\_\_\_\_      Location \_\_\_\_\_       Post AD&D Insurance \_\_\_\_\_  
(CITY/STATE)

Member Name \_\_\_\_\_

Old Address \_\_\_\_\_  
(STREET, CITY, STATE, ZIP)

New Address \_\_\_\_\_  
(STREET, CITY, STATE, ZIP)



I certify that information submitted for the named member is correct to the best of my knowledge. I further certify that in the case of transfer, I will keep on file indefinitely form PT/MD (Post Transfer/Member Declaration), properly signed by the member and that the member was accepted by the Post under provisions of Sec. 107 national bylaws.

Post Quartermaster (Please Sign) \_\_\_\_\_ Phone No. (    ) \_\_\_\_\_

**FOR YOUR CONVENIENCE THERE ARE INSTRUCTIONS ON THE BACK OF THIS FORM**

VFW FORM MCR 03/05

### **Instructions for use of this form (form MCR)**

1. Please type or print. Use one form per member.
2. Member's old address is required for address changes and transfers.
3. Transfers: Life and Non-pay Annual
  - a. Form PT/MD should be signed by the member and kept on file at the Post.
  - b. Member must be accepted by transfer under Sec. 107. of national bylaws.
4. DO NOT SEND CASH WITH THIS FORM.
5. Standard life membership card replaced at no cost.
6. Post Quartermaster must sign this form where indicated. Please include phone number.

**Mail completed form to:  
VFW National Headquarters  
Data Entry Department  
406 W. 34th St., Suite 316  
Kansas City, MO 64111**

Attach VFW Magazine label here for  
any address change (if available).  
Please do not staple or paper clip.  
*Thank You.*

### **Instructions for use of this form (form MCR)**

1. Please type or print. Use one form per member.
2. Member's old address is required for address changes and transfers.
3. Transfers: Life and Non-pay Annual
  - a. Form PT/MD should be signed by the member and kept on file at the Post.
  - b. Member must be accepted by transfer under Sec. 107. of national bylaws.
4. DO NOT SEND CASH WITH THIS FORM.
5. Standard life membership card replaced at no cost.
6. Post Quartermaster must sign this form where indicated. Please include phone number.

**Mail completed form to:  
VFW National Headquarters  
Data Entry Department  
406 W. 34th St., Suite 316  
Kansas City, MO 64111**

Attach VFW Magazine label here for  
any address change (if available).  
Please do not staple or paper clip.  
*Thank You.*

### **Instructions for use of this form (form MCR)**

1. Please type or print. Use one form per member.
2. Member's old address is required for address changes and transfers.
3. Transfers: Life and Non-pay Annual
  - a. Form PT/MD should be signed by the member and kept on file at the Post.
  - b. Member must be accepted by transfer under Sec. 107. of national bylaws.
4. DO NOT SEND CASH WITH THIS FORM.
5. Standard life membership card replaced at no cost.
6. Post Quartermaster must sign this form where indicated. Please include phone number.

**Mail completed form to:  
VFW National Headquarters  
Data Entry Department  
406 W. 34th St., Suite 316  
Kansas City, MO 64111**

Attach VFW Magazine label here for  
any address change (if available).  
Please do not staple or paper clip.  
*Thank You.*



# VFW POST QUARTERMASTER TRANSMITTAL SUMMARY FORM

www.vfw.org

This form must be used for the transmittal of dues and accompanied by Renewal Forms, Annual and/or Life Membership applications.

Department \_\_\_\_\_

Post No. \_\_\_\_\_

Membership Year \_\_\_\_\_

Post Check No. \_\_\_\_\_

Send only the National and Department portion of the dues for annual members.

Continuous No. of Members \_\_\_\_\_ X \$ Dues Amount (National and Dept. portion only) \_\_\_\_\_ = \$ Total \_\_\_\_\_

New & Reinstated No. of Members \_\_\_\_\_ X \$ Dues Amount (National and Dept. portion only) \_\_\_\_\_ = \$ Total \_\_\_\_\_

Life Members No. of Members \_\_\_\_\_ = \$ Life Member Fees \_\_\_\_\_

**TOTAL AMOUNT THIS TRANSMITTAL \$**

PQMT-01 REV.0204

|                         |
|-------------------------|
| ( )                     |
| Daytime Phone No.       |
| Post E-mail Address     |
| Date                    |
| Quartermaster Signature |



# VFW POST QUARTERMASTER TRANSMITTAL SUMMARY FORM

www.vfw.org

This form must be used for the transmittal of dues and accompanied by Renewal Forms, Annual and/or Life Membership applications.

Department \_\_\_\_\_

Post No. \_\_\_\_\_

Membership Year \_\_\_\_\_

Post Check No. \_\_\_\_\_

Send only the National and Department portion of the dues for annual members.

Continuous No. of Members \_\_\_\_\_ X \$ Dues Amount (National and Dept. portion only) \_\_\_\_\_ = \$ Total \_\_\_\_\_

New & Reinstated No. of Members \_\_\_\_\_ X \$ Dues Amount (National and Dept. portion only) \_\_\_\_\_ = \$ Total \_\_\_\_\_

Life Members No. of Members \_\_\_\_\_ = \$ Life Member Fees \_\_\_\_\_

**TOTAL AMOUNT THIS TRANSMITTAL \$**

PQMT-01 REV.0204

|                         |
|-------------------------|
| ( )                     |
| Daytime Phone No.       |
| Post E-mail Address     |
| Date                    |
| Quartermaster Signature |



# VFW POST QUARTERMASTER TRANSMITTAL SUMMARY FORM

www.vfw.org

This form must be used for the transmittal of dues and accompanied by Renewal Forms, Annual and/or Life Membership applications.

Department \_\_\_\_\_

Post No. \_\_\_\_\_

Membership Year \_\_\_\_\_

Post Check No. \_\_\_\_\_

Send only the National and Department portion of the dues for annual members.

Continuous No. of Members \_\_\_\_\_ X \$ Dues Amount (National and Dept. portion only) \_\_\_\_\_ = \$ Total \_\_\_\_\_

New & Reinstated No. of Members \_\_\_\_\_ X \$ Dues Amount (National and Dept. portion only) \_\_\_\_\_ = \$ Total \_\_\_\_\_

Life Members No. of Members \_\_\_\_\_ = \$ Life Member Fees \_\_\_\_\_

**TOTAL AMOUNT THIS TRANSMITTAL \$**

PQMT-01 REV.0204

|                         |
|-------------------------|
| ( )                     |
| Daytime Phone No.       |
| Post E-mail Address     |
| Date                    |
| Quartermaster Signature |

### VFW Post Transfer - Member Declaration

"I hereby certify that it is my desire to transfer my VFW Membership  
from VFW Post No. \_\_\_\_\_ located in \_\_\_\_\_,  
to VFW Post No. \_\_\_\_\_ located in \_\_\_\_\_.

I further certify that I am not indebted to my former post, be it through oral or written commitment or otherwise, and that, to the best of my knowledge, no written charges have been preferred against me by my former post, and I understand that any such indebtedness or charge which may be disclosed any time hereafter will render this transfer null and void."

Member's Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Member's Signature: \_\_\_\_\_

**To Post Quartermaster:** Retain this completed card at the post indefinitely. DO NOT FORWARD to National.

VFW Form PT-MD (03/06)

### VFW Post Transfer - Member Declaration

"I hereby certify that it is my desire to transfer my VFW Membership  
from VFW Post No. \_\_\_\_\_ located in \_\_\_\_\_,  
to VFW Post No. \_\_\_\_\_ located in \_\_\_\_\_.

I further certify that I am not indebted to my former post, be it through oral or written commitment or otherwise, and that, to the best of my knowledge, no written charges have been preferred against me by my former post, and I understand that any such indebtedness or charge which may be disclosed any time hereafter will render this transfer null and void."

Member's Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Member's Signature: \_\_\_\_\_

**To Post Quartermaster:** Retain this completed card at the post indefinitely. DO NOT FORWARD to National.

VFW Form PT-MD (03/06)

### VFW Post Transfer - Member Declaration

"I hereby certify that it is my desire to transfer my VFW Membership  
from VFW Post No. \_\_\_\_\_ located in \_\_\_\_\_,  
to VFW Post No. \_\_\_\_\_ located in \_\_\_\_\_.

I further certify that I am not indebted to my former post, be it through oral or written commitment or otherwise, and that, to the best of my knowledge, no written charges have been preferred against me by my former post, and I understand that any such indebtedness or charge which may be disclosed any time hereafter will render this transfer null and void."

Member's Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Member's Signature: \_\_\_\_\_

**To Post Quartermaster:** Retain this completed card at the post indefinitely. DO NOT FORWARD to National.

VFW Form PT-MD (03/06)

### VFW Post Transfer - Member Declaration

"I hereby certify that it is my desire to transfer my VFW Membership  
from VFW Post No. \_\_\_\_\_ located in \_\_\_\_\_,  
to VFW Post No. \_\_\_\_\_ located in \_\_\_\_\_.

I further certify that I am not indebted to my former post, be it through oral or written commitment or otherwise, and that, to the best of my knowledge, no written charges have been preferred against me by my former post, and I understand that any such indebtedness or charge which may be disclosed any time hereafter will render this transfer null and void."

Member's Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Member's Signature: \_\_\_\_\_

**To Post Quartermaster:** Retain this completed card at the post indefinitely. DO NOT FORWARD to National.

VFW Form PT-MD (03/06)







# TRUSTEES' REPORT OF AUDIT of

The Books and Records of the Quartermaster and Adjutant of \_\_\_\_\_  
(District/County Council/Post No.)

Department of \_\_\_\_\_ for the Fiscal Quarter ending \_\_\_\_\_, 20 \_\_\_\_\_

**FISCAL QUARTERS:** Jan 1 to March 31 April 1 to June 30 July 1 to Sept. 30 Oct 1 to Dec. 31

| FUNDS:  | Net Cash Balances at Beginning of 10. Quarter | Receipts During Quarter 11. | Expenditures During Quarter 12. | Net Cash Balances at End of Quarter 13. |
|---|---|-----------------------------|---------------------------------|---|
| 1. National and Department Dues (Per Capita Tax)                      | \$  | \$                          | \$                              | \$                                      |
| 2. Admission or Application Fees (Department)                         |   |                             |                                 |   |
| 3. Post General Fund  |   |                             |                                 |   |
| 4. Post Relief Fund (Poppy Profits, Donations, etc.)                  |   |                             |                                 |   |
| 5. Post Dues Reserve Fund (See Sec. 218, Manual of Procedure)         |   |                             |                                 |   |
| 6. Post Home or Building Fund (Including Savings but Not Real Estate) |   |                             |                                 |   |
| 7. Post Canteen or Club Fund  |   |                             |                                 |   |
| 8. Other  |   |                             |                                 |   |
| 9. Bonds and Investments Not Credited to Funds                        |   |                             |                                 |   |
| <b>14. TOTALS:</b>  | \$  | \$                          | \$                              | <b>15.</b><br>\$                        |

| 16. OPERATIONS   |  |
|--|--|
| Have required payroll deductions been made? _____                                    |  |
| Have payments been made to the proper State and Federal agencies this quarter? _____ |  |
| Have sales taxes been collected and paid? _____                                      |  |
| Are club employees bonded? _____   |  |
| Amount of outstanding bills _____ \$   |  |
| Value of Real Estate _____ \$  |  |
| Amount of liability insurance _____ \$   |  |
| Owed on Mortgages and Loans _____ \$   |  |
| Value of Personal Property _____ \$  |  |
| Amount of Property Insurance _____ \$  |  |

| 17. RECONCILIATION OF CASH & INVESTMENTS       |            |
|--|------------|
| <b>General Fund Checking Account</b>           |            |
| Ending Balance Per Bank Statement              | \$ _____ - |
| Less: Outstanding Checks                       | _____      |
| Plus: Deposits in Transit                      | _____      |
| Account Balance                                | _____      |
| <b>Other Checking Accounts (if applicable)</b> |            |
| Ending Balance Per Bank Statement              | \$ _____ - |
| Less: Outstanding Checks                       | _____      |
| Plus: Deposits in Transit                      | _____      |
| Account Balance                                | _____      |
| Savings Account Balance                        | _____      |
| Cash on Hand                                   | _____      |
| Total Cash                                     | _____      |
| Bonds and Other Investments                    | _____      |
| Total Cash and Investments                     | \$ _____ - |

## 18. TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT

Date \_\_\_\_\_, 20 \_\_\_\_\_

This is to certify that we (or qualified accountants) have audited the books and records of the Adjutant and Quartermaster of \_\_\_\_\_  
(District/County Council/Post No.)  
for the Fiscal Quarter ending \_\_\_\_\_ in accordance of the National By-Laws and that this Report is a true and correct statement thereof to the best of our knowledge and belief. All Vouchers and Checks have been examined and found to be properly approved and checks properly countersigned:

Post Quartermaster \_\_\_\_\_  
(Name)  
\_\_\_\_\_  
(Address)

Signed: \_\_\_\_\_ Trustee  
Signed: \_\_\_\_\_ Trustee  
Signed: \_\_\_\_\_ Trustee

This is to certify that the Office of the Quartermaster is bonded with \_\_\_\_\_ in the amount of \$ \_\_\_\_\_ until \_\_\_\_\_, 20 \_\_\_\_\_, and that this Audit is correctly made out to the best of my knowledge and belief.

Signed: \_\_\_\_\_ Commander

**NOTE: Forward Original (Blue) Copy to your Department Quartermaster - See instructions on reverse side of both Yellow and Blue Copies.**

### VFW MEMBERSHIP APPLICATION

Name \_\_\_\_\_ email \_\_\_\_\_ Gender (M) (F)  
 Address \_\_\_\_\_ Home of Record \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Date of Birth \_\_\_\_\_ Phone \_\_\_\_\_ SSN (Optional) \_\_\_\_\_  
 Military Service  Army  Air Force  Coast Guard Current Status:  Veteran  National Guard/ Reserve  
 Navy  Marines  Active Duty  
 Qualifying Service  
 Pre-World War II  Korean Service 1950 - 54  Desert Shield/Storm 1990 - 1995  Afghanistan 2001 -  
 World War II  Korea Defense Service 1955 -  Bosnia/Kosovo 1995 -  Iraq 2003 -  
 Post-WWII Occupation 1945 - 55 (Europe, Korea, Japan)  Vietnam 1958 - 75  Global War on Terrorism - EXPEDITIONARY 2001 -  
 Post-WWII Occupation 1945 - 90 (Berlin)  Expeditionary Operations 1958 -  
 Qualified Recipient Of:  Imminent Danger/Hostile Fire Pay\* (Where) \_\_\_\_\_  SSBN Nuclear Deterrent Patrol\* \_\_\_\_\_  
 \*Period Covered: \_\_\_\_\_ (Required for applicants with no other reported qualifying service).  
 New Post No. \_\_\_\_\_  Reinstate ID# \_\_\_\_\_  Annual  Life  Life 12 Mo Installment  
 Transfer From Post No. \_\_\_\_\_ To Post No. \_\_\_\_\_  
 Recruiter (Please Print) \_\_\_\_\_ Recruiter Card No. \_\_\_\_\_  
 Quartermaster \_\_\_\_\_ Signature \_\_\_\_\_ Transfer complies with Sec. 107 Date \_\_\_\_\_ 05/10

(NATIONAL COPY - SUBMIT WITH TRANSMITTAL FORM)  
 I want to pay my membership fee by credit card.  
 MASTERCARD  VISA  DISCOVER  AMEX  
 CARD NO. \_\_\_\_\_ Exp. Date \_\_\_\_\_ \$ \_\_\_\_\_  
 Signature: \_\_\_\_\_

All new membership applications must be signed by the Post Quartermaster.

\* Available on request from the National Membership Department or your State Headquarters.

## MEMBERSHIP APPLICATION FORM



In addition to mailing this form, Quartermasters can now submit new and reinstated members online, making payments by credit card or ACH debit. Refer to p. 43 for more information.

**If you'd still rather mail in your**

**forms and payment, here's how:**

- Complete the form by providing full and accurate information.
- Indicate whether the member is new, reinstated or transfer.
- Provide recruiter's name and membership card number, if applicable.
- If member dues are being paid by credit card, please complete the area provided for credit card authorization.
- Membership Application Forms forwarded by the Post should only include National and Department dues amount. The Post should retain its portion of the dues payment.
- Do not forward new member admission fee to National Headquarters. The Post Quartermaster should transmit the admission fee to Department Headquarters. If the fee is received at National Headquarters, it will be considered a payment overage.
- Top copy is for National Headquarters use and should accompany the Post Quartermaster Transmittal Summary Form (PQMT-01).
- A temporary receipt (which is found on the Post's copy) is given to the member.
- Retain second copy of the membership application form for your Post records.

**Please note:** A completed Member Change Request form, signed by the Post Quartermaster, must also accompany all member transfers.

### VFW ANNUAL/LIFE MEMBER CHANGE REQUEST FORM

Annual Member  Replacement Card Old Post No. \_\_\_\_\_  Report Death \_\_\_\_\_  
 Life Member  Post Transfer New Post No. \_\_\_\_\_  Accidental Death \_\_\_\_\_  
 Location \_\_\_\_\_  Post AD&D Insurance \_\_\_\_\_  
 Member No. \_\_\_\_\_  
 Member Name \_\_\_\_\_  
 Old Address \_\_\_\_\_  
 New Address \_\_\_\_\_  
 I certify that information submitted for the named member is correct to the best of my knowledge. I further certify that in the case of transfer, I will keep on file indefinitely form PT/MD (Post Transfer/Member Declaration), properly signed by the member and that the member was accepted by the Post under provisions of Sec. 107 national bylaws.  
 Post Quartermaster (Please Sign) \_\_\_\_\_ Phone No. ( ) \_\_\_\_\_  
 FOR YOUR CONVENIENCE THERE ARE INSTRUCTIONS ON THE BACK OF THIS FORM VFW FORM MCR 0304

### Instructions for use of this form (form MCR)

1. Please type or print. Use one form per member.
2. Member's old address is required for address changes and transfers.
3. Transfers: Life and Non-pay Annual
  - a. Form PT/MD should be signed by the member and kept on file at the Post.
  - b. Member must be accepted by transfer under Sec. 107. of national bylaws.
4. DO NOT SEND CASH WITH THIS FORM.
5. Standard life membership card replaced at no cost.
6. Post Quartermaster must sign this form where indicated. Please include phone number.

Mail completed form to:  
 VFW National Headquarters  
 Data Entry Department  
 406 W. 34th St., Suite 316  
 Kansas City, MO 64111

Attach VFW Magazine label here for any address change (if available).  
 Please do not staple of paper clip.  
 Thank You.

## \*MEMBER CHANGE REQUEST (MCR) FORM

**This form, also called the MCR form, should be used to:**

- Report changes for both annual and life members.
- Report name and address changes. (Note: Change of a member's address to the Post address is NOT acceptable.)
- Report a member's death.
- Request life, continuous or non-paying Post transfers.
- Request replacement life or annual membership cards.

**This form is self-explanatory.** Provide accurate information and be sure to sign the form when reporting continuous or non-paying transfers. Attach Part III of renewal form, if applicable, and mail to VFW National Headquarters.

\* This form is available online for downloading or printing.

## \*POST TRANSFER-MEMBER DECLARATION (PT-MD) FORM

When a member wishes to transfer to another Post, this form will need to be completed. This declares that the transferring life or annual member owes nothing nor has any pending charges in the former Post.

**VFW Post Transfer - Member Declaration**

"I hereby certify that it is my desire to transfer my VFW Membership

from VFW Post No. \_\_\_\_\_ located in \_\_\_\_\_,

to VFW Post No. \_\_\_\_\_ located in \_\_\_\_\_.

I further certify that I am not indebted to my former post, be it through oral or written commitment or otherwise, and that, to the best of my knowledge, no written charges have been preferred against me by my former post, and I understand that any such indebtedness or charge which may be disclosed any time hereafter will render this transfer null and void."

Member's Name: \_\_\_\_\_ Date: \_\_\_\_\_

Member's Signature: \_\_\_\_\_

To Post Quartermaster: Retain this completed card at the post indefinitely. DO NOT FORWARD to National.

**Important:** This form is to be kept **ON FILE AT THE POST** and is **NOT** forwarded to Department or National Headquarters.

## \*POST CONTINUOUS TRANSMITTAL FORM

This form is used when a continuous member pays dues directly to the Post. Dues submitted with this form should only include National and Department's share of dues. It is your responsibility to retain your Post's portion of the dues.

**STOP**

Have you considered going on-line to process your VFW membership? Visit <https://memem.vfw.org> to find out about the many on-line functions available to Post Quartermasters.

This form is to be used to transmit dues on **continuous** members only. New members must be transmitted by completion of a Membership Application. Transfer requests must be accompanied by a completed MCR form, signed by the Post Quartermaster.

Post Number \_\_\_\_\_  
Dept. \_\_\_\_\_

**Post Continuous Member Transmittal Form**

| Membership Number | Member Name | Address (Change/Complete only if address differs from what is currently on file) |      |       |     | Dues Amount | Recruiter Card Number | Recruiter Name |
|-------------------|-------------|--|------|-------|-----|-------------|-----------------------|----------------|
|                   |             | Street Address   | City | State | Zip |             |                       |                |
| 1                 |             |  |      |       |     | \$          |                       |                |
| 2                 |             |  |      |       |     |             |                       |                |
| 3                 |             |  |      |       |     |             |                       |                |
| 4                 |             |  |      |       |     |             |                       |                |
| 5                 |             |  |      |       |     |             |                       |                |
| 6                 |             |  |      |       |     |             |                       |                |
| 7                 |             |  |      |       |     |             |                       |                |
| 8                 |             |  |      |       |     |             |                       |                |
| 9                 |             |  |      |       |     |             |                       |                |
| 10                |             |  |      |       |     |             |                       |                |
| 11                |             |  |      |       |     |             |                       |                |
| 12                |             |  |      |       |     |             |                       |                |
| 13                |             |  |      |       |     |             |                       |                |
| 14                |             |  |      |       |     |             |                       |                |
| 15                |             |  |      |       |     |             |                       |                |
| 16                |             |  |      |       |     |             |                       |                |
| 17                |             |  |      |       |     |             |                       |                |
| 18                |             |  |      |       |     |             |                       |                |
| 19                |             |  |      |       |     |             |                       |                |
| 20                |             |  |      |       |     |             |                       |                |

Total Amount Being Remitted \$ \_\_\_\_\_

## \*POST QUARTERMASTER TRANSMITTAL (PQMT-01) SUMMARY FORM

When transmitting dues, this is the form you need to use. It also is referred to as the PQMT-01 form.

### Here's what you need to do:

- Record the number of continuous, new or reinstated members and multiply by the dues amount for the total.
- Indicate the life members and the total fees for the life members.
- Posts should forward a copy to VFW National Headquarters. Be sure to include all renewal forms and/or National copies of all membership application forms, life member applications and payments.
- Retain a copy for your Post records.

### Here's what you do:

- Indicate your Post number and Department on the upper right side of the form.
- List the membership number and the name of each member being submitted.
- Only list a member's address information if it differs from what is currently on record.
- Indicate the amount being sent per member.
- List Recruiter's membership number and name, if the member is a Reinstatement.
- Indicate on the bottom of the form, the total amount being remitted for this transmittal.
- Forward Continuous Transmittal Form with payment to VFW National Headquarters.

### Do Not:

- Do not use the Post Continuous Transmittal Form to submit new members. A new member should be submitted by completion of a Membership Application which has been signed by the Post Quartermaster.
- Do not submit transfer requests without including a completed MCR form, signed by the Post Quartermaster.

**VFW POST QUARTERMASTER TRANSMITTAL SUMMARY FORM**

[www.vfw.org](http://www.vfw.org) This form must be used for the transmittal of dues and accompanied by Renewal Forms, Annual and/or Life Membership applications.

Department \_\_\_\_\_ Post No. \_\_\_\_\_ Membership Year \_\_\_\_\_ Post Check No. \_\_\_\_\_

**Send only the National and Department portion of the dues for annual members.**

|                             |                |  |                     |          |
|-----------------------------|----------------|--|---------------------|----------|
| <b>Continuous</b>           | No. of Members | X \$ Dues Amount (National and Dept. portion only) | =                   | \$ Total |
| <b>New &amp; Reinstated</b> | No. of Members | X \$ Dues Amount (National and Dept. portion only) | =                   | \$ Total |
| <b>Life Members</b>         | No. of Members | =  | \$ Life Member Fees |          |

**TOTAL AMOUNT THIS TRANSMITTAL \$ \_\_\_\_\_**

Daytime Phone No. \_\_\_\_\_

Post E-mail Address \_\_\_\_\_

Date \_\_\_\_\_

Quartermaster Signature \_\_\_\_\_

PQMT-01 REV-2004

\* This form is available online for downloading or printing.

# ELECTRONIC DEPOSIT (ACH/EFT) FORM

Each Post and Department has the option to receive remittance payments by electronic deposit to their bank. If you would like to sign up for electronic fund transfers, please print and complete the Authorization Agreement for Automatic Deposit Form below. Send the completed form, along with a voided check, to VFW National Headquarters. Allow approximately three

weeks for processing.

For information regarding your current automatic deposit account information or to make changes to the account, please contact the Accounting Department at VFW National Headquarters at **816-756-3390**.

## AUTHORIZATION AGREEMENT FOR AUTOMATIC DEPOSITS AUTOMATIC CLEARING HOUSE/ELECTRONIC FUND TRANSFER

### Attention Quartermasters:

If your Post would like to receive an e-mail message when an ACH deposit has been made, please provide your e-mail address below. Once processed, your Post will be forwarded an e-mail notification providing the date and amount of the direct deposit being made by National Headquarters.

VFW POST NAME \_\_\_\_\_ FEDERAL ID NUMBER \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

I (we) hereby authorize Veterans of Foreign Wars of the United States, hereinafter called VFW of US, to initiate credit entries and to initiate, if necessary, debit\* entries and adjustments for any credit entries in error to our ( ) Checking or ( ) Savings account (select one) indicated below and the depository named below, hereinafter called DEPOSITORY, to credit and/or debit\* the same to such account.

DEPOSITORY NAME \_\_\_\_\_ BRANCH \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

TRANSIT/ABA NO. \_\_\_\_\_ ACCOUNT NO. \_\_\_\_\_

This authority is to remain in full force and effect until VFW of US has received written notification from me (or either of us) of its termination in such time and in such manner as to afford VFW of US and Depository a reasonable opportunity to act on it.

NAME(s) \_\_\_\_\_

DAYTIME PHONE NUMBER \_\_\_\_\_

DATE \_\_\_\_\_ SIGNED \_\_\_\_\_

**Be advised, it takes approximately 3 weeks to process, therefore, it is important to return this form as soon as possible.**

FOR DIRECT DEPOSIT, PLEASE RETURN THIS COMPLETED FORM TO:

VFW NATIONAL HEADQUARTERS  
ACCOUNTING DEPARTMENT  
406 W. 34TH ST., 11th FL  
KANSAS CITY, MO 64111

### PLEASE ATTACH VOIDED CHECK HERE

\*Debits will only be initiated to correct an error. Under no circumstances will the debit exceed error amount.

## MORE IMPORTANT INFORMATION

### Pay Out Options

Monthly cut-off is completed the last business day of each month. All in-house dues renewal payments are processed. Since new, reinstated and transfer members may take up to 10 days for processing, those not completed will be rolled into the next cut-off period. Payments received after those dates are rolled into the next month.

Posts on electronic deposit will be paid monthly. Those posts not on electronic deposit will be mailed their dues check twice a year, in January and July.



If you'd like to sign up for electronic deposit, please fill out the form on page 37.

### Annual Membership Cards

After dues payments are fully processed, a membership card is mailed to the member the following business day. If a member's address is listed at VFW National Headquarters as "U," no membership card is created.

If a membership card is returned by the Post Office as undeliverable, the member will be marked as "U" on the roster.

A Post requesting the member's card must submit the request in writing. These will only be processed on the third Friday of each month (when received by the 3rd Thursday for processing).

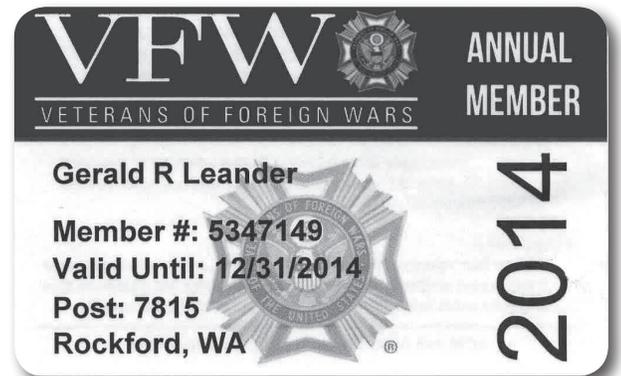


To replace a lost or damaged current year membership card, you may go online to the VFW Web site at [www.vfw.org](http://www.vfw.org) or call **1-800-963-3180**.

### Dues Notices

Dues notices are mailed approximately three times a year.

Departments and Posts that increase dues should coordinate the increase with the dues notice schedule. All increases should coincide with a schedule notice mail date. All dues payments received after an increase will be disbursed to the Department and the Post based on the dues notice returned by the member with their payment.



# PROCESSING LIFE MEMBERSHIP APPLICATIONS

Anyone eligible for VFW membership also has the option of becoming a life member. By opting for this membership, individuals save a significant amount compared to renewing annually.

If you have a member of your Post who is interested in life membership, please submit the life membership transmittal form.

## Here's what you need to do:

- Complete the VFW Membership Application (see example at right).
- Forward the top copy of the VFW Membership Application, along with fee, to VFW National Headquarters.
- The full fee is required for processing. DO NOT remit short any annual dues paid.
- Retain bottom copy of the completed VFW Membership Application for your Post records.

For our members' convenience, acceptable methods of payment are checks, money orders, American Express, Discover, MasterCard and Visa credit cards. The payment required in each age category is listed in the box at right.



A Life Member having an "Undeliverable" status for a minimum of one (1) years and the membership record indicates age 80 or older, will have their status

changed to "Inactive." Based on this procedure, please make every effort to obtain and forward a current address for your members that are reported as "Undeliverable."

**Note:** Change of a member's address to the Post address is not accepted.

## LIFE MEMBERSHIP CARDS

When life member dues are fully processed, a life membership card is mailed to the member the following business day.

If the life membership card is returned by the post office as undeliverable, the life member will be marked as "U" on the roster.

To replace a lost or damaged life membership card, you may go online to the VFW Web site at [www.vfw.org](http://www.vfw.org) or call 1-800-963-3180, ext. 152.



A Quartermaster has both the fiduciary and ethical obligation to their post, department and national organization to insure every deceased member (annual and life) is purged from the post or department roster in a timely manner.

The form is titled "VFW MEMBERSHIP APPLICATION" and includes fields for Name (First, Middle, Last, Initial, Suffix), email, Gender (M/F), Address (Address, Home of Record, City, State, Zip), Date of Birth, Phone, and SSN (Optional). It also has sections for Military Service (Army, Navy, Air Force, Marine, Coast Guard), Current Status (Veteran, National Guard Reserve, Active Duty), and Qualifying Service (Pre-World War II, World War II, Post-WWII Occupation 1945-55, Post-WWII Occupation 1945-80, Korean Service 1950-54, Korea Defense Service 1955, Vietnam 1955-75, Expeditionary Operations 1958, Desert Shield/Storm 1990-1995, Bosnia/Kosovo 1995, Global War on Terrorism - EXPEDITIONARY 2001-03, Afghanistan 2001-03, Iraq 2003-04). There are checkboxes for "Qualified Recipient Of: Imminent Danger/Hostile Fire Pay (Where)", "SSBN Nuclear Deterrent Patrol", "Period Covered", "New", "Reinstated", "ID#", "Annual", "Life", "Life 12 Mo Installation", "Transfer", "Recruiter (Please Print)", "Recruiter Card No.", "Quartermaster", "Signature", and "Transfer complies with Sec. 107". A date field is set to 05/10. On the right side, there are checkboxes for "NATIONAL CHECK - MUST BE NATIONAL FORM", "MASTERCARD", "VISA", "DISCOVER", "AMEX", "CASH", and "EFT".

## ATTAINED AGE BY DEC 31

## LIFE MEMBER FEES

|                |          |
|----------------|----------|
| Through Age 30 | \$425.00 |
| 31-40          | \$410.00 |
| 41-50          | \$375.00 |
| 51-60          | \$335.00 |
| 61-70          | \$290.00 |
| 71-80          | \$225.00 |
| 81+            | \$170.00 |

This fee is determined using the applicant's attained age as of Dec. 31 of the calendar year in which the application is submitted.

Some members will question whether or not they receive an annual dues refund, once they have become a life member. A refund will be made if the annual dues and life membership fee are both processed July 1 through Dec. 31. There are no refunds of annual dues paid after Dec. 31.

# LIFE MEMBERSHIP INSTALLMENT PLAN

| FEE SCHEDULE           |                                      |   |
|------------------------|--------------------------------------|---|
| ATTAINED AGE BY DEC 31 | ONE TIME PAYMENT<br>LIFE MEMBER FEES | LIFE 12-MONTH<br>PAYMENT PLAN                     |
|                        |                                      | <b>\$35 FIRST PAYMENT,<br/>PLUS 11 PAYMENTS -</b> |
| Through Age 30         | \$425.00                             | \$38.64   |
| 31-40                  | \$410.00                             | \$37.27   |
| 41-50                  | \$375.00                             | \$34.09   |
| 51-60                  | \$335.00                             | \$30.45   |
| 61-70                  | \$290.00                             | \$26.36   |
| 71-80                  | \$225.00                             | \$20.45   |
| 81+                    | \$170.00                             | \$15.45   |

## UNDERSTANDING THE LIFE MEMBERSHIP INSTALLMENT PAYMENT PLAN

The Life Membership Installment Plan allows a new member or current annual member to obtain a Life Membership by paying the fee in installments. The intent of this program is not to take the place of any existing time payment programs offered by Posts, but is another option in obtaining a Life Membership.

A prospective member or a current annual member (at any time of the year) can join this plan by making an initial payment of \$35.00. The \$35 fee keeps the member in good standing during the installment period and is not applied towards the total amount due. After the initial payment, the member will have 11 payments for the 12-month plan remaining.

The member may choose to have the payments automatically charged monthly to a bank account or credit card account. In this case, they will not receive a monthly billing statement. Instead the payments will be automatically debited or charged to their account until all payments have been made.

Upon enrollment in the Life Membership Installment Plan, the member will receive a membership card, indicating membership in good standing. A permanent Life Membership card will be issued when the Life Membership fees have been paid in full.

### To enroll in this plan, the Post Quartermaster should:

- Have the member complete the VFW Membership Application. Indicate "Life 12 Mo Install".
- If the member chooses to have payments automatically deducted from an account, have the member complete and sign the "Authorization Agreement for Automatic Payments."
- If paying with credit card, be sure to identify the card (M/C, Visa, Discover, or AMEX), the card number, expiration date and the amount of the payment. The form must be signed by the applicant in order to be processed.
- Forward the application (top copy), \$35 payment (check or credit card), and authorization agreement, if applicable, to the Life Membership Department at VFW National Headquarters.
- Billing reminders will be mailed monthly from National Headquarters directly to the member when the member has elected to be invoiced. No reminders are mailed for the automatic payment option.

Current annual members may also enroll in the Life Membership Installment Plan on-line at [www.vfw.org](http://www.vfw.org).

\*This function is NOT available to Post Quartermasters.



## HOW TO TRANSFER A LIFE MEMBERSHIP

According to provisions of Sect. 107 of the *National By-Laws and Manual of Procedure*, life members have the option of transferring membership.

### Here's how you can help expedite this:

- The Post to which the member is transferring should complete an MCR form (see p. 35).
- The Quartermaster at the receiving Post must sign the form when reporting life member transfers.
- Forward the member's old life membership card, along with the completed MCR form, to the Life Membership Department at VFW National Headquarters.
- The PT-MD (see p. 36) should be signed by the transferring life member and kept on file indefinitely at the Post.
- A new life membership card, showing affiliation with the new Post, will be mailed to the member.



**Please note:** Post Quartermasters may now submit non-paying transfers online. Please refer to the Web Sites for Everyday Use on p. 46 for more information.

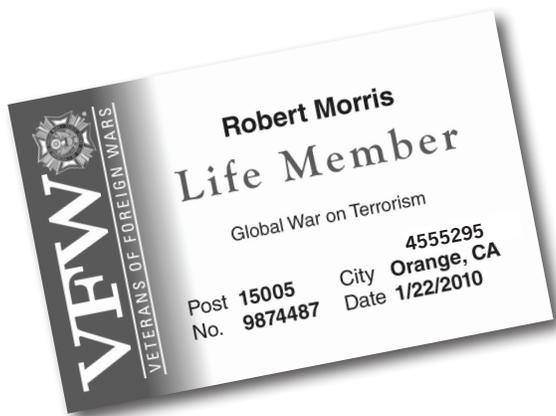
## NO COST REPLACEMENT LIFE MEMBER CARD

Use the MCR form (see p. 35) to request a replacement card for a life member.

The Life Membership Department will issue the standard Life Membership card at no charge to the member.

To replace a lost or damaged Life Membership card, you may go online to VFW's Web site at:

[www.vfw.org](http://www.vfw.org)



## PERSONALIZED LIFE MEMBER CARDS

The VFW Store offers personalized life member cards. These cards are available through the catalog and reflect the chosen branch of service and up to three military actions. **\$5 plus S&H.**



## ALUMINUM LIFE MEMBER CARDS

Back by request, for VFW Life Members only. Personal and Post information is engraved, rather than stamped and is included in the price of the card. Caution: these cards can set off metal detection alarms. Be sure to include your name, Life Membership number and your VFW Post number. Life Membership will be verified prior to production of this card. **\$10 plus S&H.**



To purchase either a personalized life member card or aluminum life member card, contact the VFW Store at 1-800-821-2606 or order online at [www.vfwstore.org](http://www.vfwstore.org).



Aluminum Card \$10 plus S&H through VFW Store.

VFW LEGACY LIFE MEMBER

Life Member No. \_\_\_\_\_ Social Security No. \_\_\_\_\_

Name \_\_\_\_\_  
 (Last) (First) (Middle)

Address \_\_\_\_\_  
 (Street) (City) (State) (Zip)

Phone \_\_\_\_\_  
 (Home) (Business or Cell) (E-mail)

Bronze \$400     Silver \$800     Gold \$1200

Check     Visa     MasterCard     Discover     American Express     Installment Plan

Expiration Date: \_\_\_\_\_  
 Month \_\_\_\_\_ Year \_\_\_\_\_

Upon my demise,  make a One-Time Endowment or  continue the Annual Endowment  
 (See Terms and Conditions - item #5 for explanation.)

I hereby agree to the terms and conditions of this Legacy Installment Plan. (over)

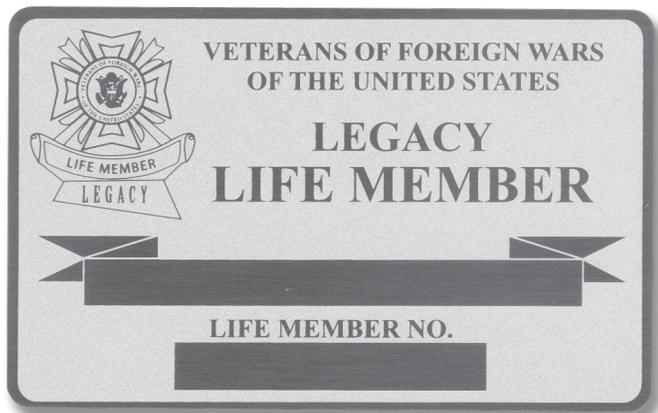
SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

## LEGACY LIFE MEMBERSHIP

VFW recently launched a new way for life members to leave their mark on VFW. This Legacy Life Membership program offers life members the opportunity to ensure the good work of VFW will continue for generations to come.

### Here's how to help your members fill out the form to become a legacy life member:

- Complete the application.
- Select from three categories of membership: Gold, Silver or Bronze, each offering its own package of exclusive benefits. A life member can upgrade to another level at any time by making additional payments.
- Payment options: check or credit card.
- Sign the application.
- Mail application and payment to **VFW National Headquarters, Life Membership Department, 406 W. 34th St., Kansas City, MO 64111.**



Installment options also are available for Legacy Life Membership by making four equal payments. The first payment must accompany this form and be equal to one-fourth (Bronze \$100, Silver \$200, Gold \$300) of the level being purchased. The remaining balance will be billed quarterly by VFW National Headquarters. An automatic payment is also available.

On the enrollment form, be sure to mark whether the member wants a one-time endowment payment or to continue the annual endowment.

In the case of a one-time endowment, the principle amount of the legacy will be paid in equal amounts to your Post, Department and the National organization, as applicable, upon the member's death.

With the annual endowment, the Legacy level payment will continue annually after the member's death.

Once activated, the membership will endow additional income made in the member's name that will provide a stable financial foundation for your Post and VFW overall.

## LEGACY LIFE INSTALLMENT PLAN

### TOTAL 4 PAYMENTS OF

|        | TOTAL  | 4 PAYMENTS OF |
|--------|--------|---------------|
| BRONZE | \$400  | \$100         |
| SILVER | \$800  | \$200         |
| GOLD   | \$1200 | \$300         |



Call the Life Membership Department at **1-800-963-3180** or visit **www.vfw.org** for more information.

## ON-LINE MEMBERSHIP SYSTEM (OMS)

Why not save yourself the headache of paperwork and the cost of postage by logging on to VFW's Web site at [www.vfw.org](http://www.vfw.org) to submit transmittals via credit card.

Remember, the more you can do to help on your end, the easier it is for the Member Dues Processing staff to process your request.

And of course, you can always call us between **8:15 a.m.-4:30 p.m. (CST), Mon.-Fri., at 1-800-963-3180.**

1. Go to [www.vfw.org](http://www.vfw.org) and click on Login
2. First time users must create an account by clicking on the Create An Account link.
3. Enter the requested information and click on Go.
4. An email is sent to the email address provided. Open this email and click on the link to activate your OMS account.
5. Once a personal OMS account has been activated, you will be recognized as the Post Quartermaster and prompted to activate your Quartermaster account. The prompt will ask you to "Request a Quartermaster Pin Number". Click on this link and, the Quartermaster pin number will be mailed to the Quartermaster's address on file.
6. When your Quartermaster pin number has been received, log into your OMS account to enter it and activate the Quartermaster tools.

### **VFW Online Membership System (OMS) allows you to perform the following functions:**

- Manage Contact Information
- Request Duplicate Card for Yourself or a Member
- Mark a Member's Record as Deceased
- Add New Members (Annual and Life)
- Transfers (Both Paying and Non-Paying)
- Add New Members (Annual and Life)
- Transfers (Paying and Non-Paying)
- Renew Annual Members
- Convert an Annual Member to Life Membership
- Convert a Life Member to Legacy Life Membership





# AVAILABLE ON-LINE REPORTS

Life Member Dues Payout Reports are archived over a 12 month period. Select the report to be viewed from the drop down window.

**Life Member Payout**

Available Reports:     1 / 1

Post: 30 Kenneth L Yeagle Memorial Post Page 1 of 1

**2013 Life Member Dues Payout as of 12/31/2012**

**Life Plan E**

| Card Number        | LastFirst       | PayoutAmount   |
|--------------------|-----------------|----------------|
| 10225755           | Foster, Michael | \$8.34         |
| 9611099            | Ojeda, Leonardo | \$8.34         |
| <b>Plan Totals</b> |                 | <b>\$16.68</b> |
| <b>Post Totals</b> |                 | <b>\$16.68</b> |

Membership Statistics are updated daily and represent all memberships paid and credited to the Post for the membership year.

FIND A POST | ABOUT US | CONTACT US | MORE VFW SITES | FAQ

CONNECT WITH US | WELCOME, PAUL CONNORS  
LOGOUT

**VFW**  
VETERANS OF FOREIGN WARS

NO ONE DOES MORE FOR VETERANS.

HOME MY VFW ASSISTANCE VFW IN D.C. NEWS & EVENTS CONTRIBUTE COMMUNITY

Click here to return to the Online Membership System

**MEMBERSHIP STATISTICS**

Post Statistics | District Statistics | Department Statistics | Division Statistics | National Membership Report | Dept SO Query

**Post Statistics**

Post Number:

Print Friendly Version

| State | Post | Dst | Life | New | Reinst | Cont | Total | Adjusted Prior Year | Percent | Div | RS | City         | State | N/R | LM | Prior Annual | Retention |
|-------|------|-----|------|-----|--------|------|-------|---------------------|---------|-----|----|--------------|-------|-----|----|--------------|-----------|
| 26    | 30   | 5   | 140  | 6   | 0      | 21   | 167   | 234                 | 71.36%  | 7   |    | BLUE SPRINGS | MO    | 0   |    | 79           | 13.92%    |

# Emblem & Supply Department

## VFW Store

Through the Emblem and Supply Department, the VFW Store provides Posts with supplies, business software, caps, uniforms, awards, emblematic merchandise...virtually everything you need to conduct Post business and more. Additionally, the VFW Store offers a wide variety of other products for Posts and members such as customized apparel, shirts, jackets, caps, jewelry, gift items, as well as flags and patriotic items.

The VFW Store offers high quality, affordable products and equally as important, your purchase benefits every level of the VFW.

- Revenue from product sales help defray the cost of VFW programs to further the cause.
- 10% of net income generated from sales within a state is returned back to your Department annually.
- You can purchase with confidence that the product has met our strict guidelines regarding the authenticity of the VFW logo and its usage, quality and pricing.

A new catalog is mailed annually in August to each Post Quartermaster and Commander, as well as to members who have purchased in the prior year.

### Convenient Ordering:

- Online - [www.vfwstore.org](http://www.vfwstore.org)
- Toll free 1-800-821-2606, option 2
- Fax - (816) 968-1196 (credit card orders only)
- Or by completing an order form

### Convenient payment options:

- Check
- Money order
- Credit Card - MasterCard, Visa, American Express, or Discover Card.

Great effort is put forth in offering items that meet the needs of the VFW Departments, Posts and members and we continually look for new products. For special needs, see our licensed vendor list at [www.vfwstore.org](http://www.vfwstore.org). We value and welcome your suggestions and feedback.

## Discount for New Life Members

New Life Members are eligible for a 10% discount on products for personal use from the VFW Store for one year from their Life Membership Date. Certain restrictions apply including:

- Post Supplies, By-laws, Citations, Trophies and Plaques are not eligible for this discount.
- Discount may not be used with other discount offers, quantity discounts, nor applied to prior purchases, account payments, sales and/or use tax or shipping/handling charges.
- Life Member Number and Date are required on all orders requesting this discount.
- Post checks may not be used for these orders.
- Discount must be requested at the time of order.

## Discount with Perpetual Post Charter

Posts receiving a new Perpetual Charter will receive a 10% discount certificate on one prepaid order from the VFW Store. Certain restrictions apply including:

- Original certificate must accompany the order.
- Discount certificate valid for one year from the date issued.
- No limit on quantities.
- Discount may not be used with other discount offers, nor applied to prior purchases, account payments, sales and/or use tax or shipping/handling charges.

# **VFW Emblem**

## **Protected by Federal Law**

The Emblem and name of the Veterans of Foreign Wars of the United States are protected by Federal Law, which makes it a criminal offense for anyone to manufacture, sell or purchase the official insignia of this Organization, either separately or attached to any article. The VFW name, initials and emblem are also registered as trademarks and infringement is a violation of Federal Law.

Authority for manufacture or use of the VFW name, initials or Emblem on products in any form is vested in the Commander-in-Chief, National Council of Administration, and the Quartermaster General. Departments, Posts and individual members are not permitted to produce any insignia without first obtaining written permission from the Commander-in-Chief, National Council of Administration or the Quartermaster General. See Sec. 803 VFW Manual of Procedure.

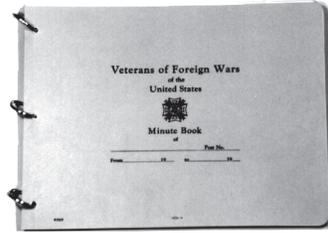




**VFW EMBLEM AND SUPPLY DEPARTMENT**  
**www.vfwstore.org**



**3711**  
**VFW Seal**



**4205**



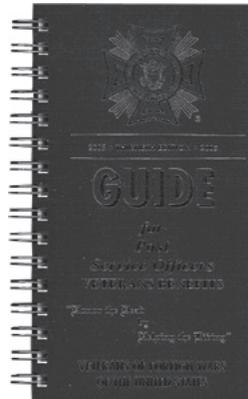
**4212**



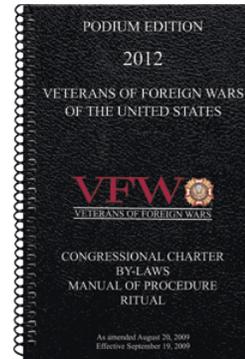
**3712**  
**address stamp**



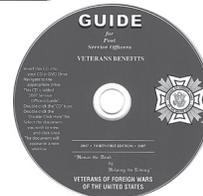
**4204**



**4107**



**4108**



**D4107**



**D4108**

- 3710 Self Inking Rubber Stamp-VFW Emblem .....\$19.95
- 3711 Self Inking Rubber Stamp-VFW Seal.....\$22.95
- 3712 Self Inking Rubber Stamp-Address.....\$23.95
- 4200 - Miscellaneous Receipt Forms, per 100.....\$ 7.00
- 4201 - Membership Record Cards, per 100 .....\$ 4.00
- 4202 - Membership Binder, with index for use with 4201 Membership ..  
 Record Cards, each .....\$16.00
- 4203 - Permanent Hard Cover looseleaf binder for 4205 .....\$12.00
- 4204 - Receipts, Expenditure and Distribution Ledger, each .....\$29.00
- 4205 - Post Minute Book complete w/cover .....\$10.50
- 4206 - Roll-call Sheets, minimum 12 sheets.....\$ 5.40
- 4208 - Financial Statements (detail of Receipts and Disbursements).  
 pad of 33 .....\$ 8.50
- 4211 - Draft Book - Quartermaster's authorization to draw checks\$ 6.95
- 4212 - VFW Guest Book.....\$16.50
- 4214 - Trustees' Report of Audit, per pad of 50 sets .....\$ 6.50
- 4221 - General Business Ledger System.....\$32.00  
 Especially designed and approved for VFW club or canteen  
 operation. Check catalog for replacement pages.
- NOT PICTURED

**SERVICE OFFICERS' GUIDE** wire-bound, includes information every Service Officer should have at their fingertips.  
 Revised every odd year.

- 4107 - .....\$7.25 each
- ..... 25 or more \$6.75 each
- D4107 - CD edition.....\$5.00 each

**SPECIAL PODIUM EDITION, COMBINED CONGRESSIONAL CHARTER, BY-LAWS, AND RITUAL** wire-bound, 5" x 8 1/2" book, lies flat when opened to any section. Large type. Revised annually after National Convention.

- 4108 - .....\$ 7.25 each
- ..... 25 or more \$6.75 each
- D4108 - CD edition .....\$5.00 each

Post Software-See page 77 of the VFW Store Catalog for detailed information about the two vendors that offer Post Software for your record keeping, Quarterly Post Trustee's Report of Audit, Dues records, Membership Records, Ledger Reports, Check Writer and much more.

E O Software, Inc.  
 P.O. Box 671035  
 Dallas, Texas 75367-1035  
 Phone 1-800-364-6277  
 email: eos@eossoftware.com

Thomas' Mini Systems  
 1086 Mosstree Drive  
 Apex, NC 27502  
 Phone & Fax (919) 387-3505  
 email:clydethomasjr@netscape.net  
 www.thomasminisystems.com

**PRICES EFFECTIVE THROUGH AUGUST 31, 2012. AFTER THAT DATE, PLEASE REFER TO 2012-13 CATALOG.**

# **“Buddy” Poppy**

Every Post should participate in the “Buddy” Poppy program . . . at least once a year, even if your Post has NEVER distributed Poppies. You will not fulfill your duty and responsibility as Post Quartermaster . . . unless you assist your Commander in conducting a “Buddy” Poppy program during your respective terms in office.

## **Where to Order "Buddy" Poppies**

All “Buddy” Poppies and allied materials, advertising, promotional and worker’s supplies are obtained by the Post through its own Department (State) Headquarters. If you have not received order forms and a list of available material and prices, contact your Department Quartermaster.

IT IS SUGGESTED THAT ALL ORDERS BE PLACED WITH YOUR DEPARTMENT HEADQUARTERS 6-8 WEEKS PRIOR TO ANTICIPATED PROGRAM DATE.

## **How Many "Buddy" Poppies to Order**

When placing your order for “Buddy” Poppies, plan for “the best possible campaign” and requisition an additional five hundred (500) . Additional Poppies will be required during the year for remembrances, displays, table decorations and many other uses. The total distribution will depend upon the number of recruited workers. Don’t forget to take into account any requirements for the All State Commander contests.

## **What the "Buddy" Poppy Program Means to the VFW**

The purchase price paid for “Buddy” Poppies by your Post includes many items in addition to the cost of the Poppy itself. Since the program varies in different Departments, exact figures cannot be given for each state. The amounts shown below reflect the minimum distributed to each for every one thousand “Buddy” Poppies distributed:

- \$10.00 to the VFW National Rehabilitation Service
- \$10.00 to the VFW National Home, Eaton Rapids, Michigan
- \$15.00 to your own Department Rehabilitation Service

## **How to Use the Net Proceeds**

Your Post proceeds must be used for “the assistance of needy veterans and members of the Armed Forces and their dependents, widows and orphans.” No “Buddy” Poppy funds can be used for any other purpose. Net proceeds must be put in the Post Relief Fund. Adherence is mandatory as provided in Section 219, VFW, the Manual of Procedure states:

The Quartermaster of the Post will be the custodian of the relief fund and will expend monies there from, as directed by the Post, for the following purposes:

- (a) Aid, assistance, relief, and comfort of needy or disabled veterans or members of the Armed Forces and their dependents, and the widows and orphans of deceased veterans.
- (b) Maintenance and expansion of the VFW National Home for Children and other facilities devoted exclusively to the benefit and welfare of the dependents, widows, and orphans of disabled, needy or deceased veterans or members of the Armed Forces.
- (c) Necessary expenses in providing entertainment, care, and assistance to hospitalized veterans or members of the Armed Forces.
- (d) Veterans rehabilitation, welfare and service work.
- (e) To perpetuate the memory of deceased veterans and members of the Armed Forces and to comfort their survivors.
  - (f) To foster true patriotism through historical and educational programs.
  - (g) Remission of dues of sick, needy or disabled members.
  - (h) Necessary expenses to support the relief fund such as the purchase of Buddy Poppies.

Relief funds may be invested in approved securities but shall not be loaned to the Post or other units, or transferred from the relief fund in any manner or under any guise, except that relief funds may be transferred to the general fund for remission of dues of sick, needy or disabled members.