

# Illinois

2023-2024 Series General Orders No. 3 September 2024

# **Holiday Closure**

The State Headquarters will be closed on September 2, 2024 for Labor Day.

# **SPAM EMAILS**

If you receive an email from a Department Officer with a suspicious request, check the actual email address of the sender. Keep in mind that a Department Officer will not ask you send them money or gift cards. Scammers are very skilled at making an email appear that it came from someone else.

# NATIONAL BY-LAWS: POLITICS SEC. 702- POLITICS.

No officer or member of the Veterans of Foreign Wars of the United States shall in any manner use the Veterans of Foreign Wars for partisan politics and no discussion of partisan questions shall be permitted at any meetings nor shall any nominations, recommendations or endorsements for political office be made, provided this shall not apply to discussion of policies of any organization that seeks to alter our present form of government by force, violence or other unlawful means.

Participation in activities supporting or opposing legislation or administration of laws for veteran's welfare or relating to other matters pertaining to the purposes of the organization shall be permitted. Such participation shall be consistent with the legislative and welfare programs and policies approved by the National Convention.

No Post, County Council, District or Department shall participate in a labor

dispute, either on behalf of labor or management. No member of the Veterans of Foreign Wars of the United States shall wear the VFW uniform or VFW cap in any plant or picket line or meeting of employees where a labor dispute arises.

# **SECTION 703 - BONDS**

Please refer to Section 703 of the National By-Laws and Manual of Procedure regarding the bonding of officers. We quote in part from Section 703: "Each officer accountable for funds or property pursuant to any provision of these By-Laws shall be bonded with an indemnity company as surety in a sum at least equal to the amount of the liquid assets for which, so far as can be anticipated, he may be accountable.

The bonds that are purchased through State HQ expire August 31, 2023.

## **ATTN: DISTRICT OFFICERS**

District Meetings are meant to be a school of instruction. District Commanders must make sure instruction is taking place at their meetings. Training is very important to the success of our organization; without it we lose members and Posts. The national web site, www.vfw.org, contains a great wealth of information that can be used in schools of instruction. Use these materials and more to cause your attendees at District Meetings to leave the meeting knowing more than they did when they arrived. Department representatives are available, from time to time, to provide training at District Meetings or at Schools of Instruction called outside of the normal District Meeting Schedule. Should more than one District decide to join together for a school of instruction a Department Representative is almost sure to attend if invited.

# RED, WHITE AND BLUE VETERANS SERVICE SUPPORTER PROGRAM

Districts, Posts and Individuals can once again show their support for our Veterans Service programs through our Red, White and Blue Supporter Program. We have established three levels of Sponsorships - Red for those making donations of at least \$1,000; White for those making \$500 donations; and Blue for

those making donations of \$250. Individuals, Posts, Districts and Auxiliaries making donations in the above Supporter Levels will receive a beautiful plaque noting their level of support and signs noting donations will be displayed at the Mid-Winter Conference in February and our 106th annual State Convention in June, 2025.

# PATRIOT DAY, SEPTEMBER 11, 2024

Per Presidential Proclamation, September 11 is designated as Patriot Day. The President requests the flag of the United States be flown at half-staff - sunrise to sunset - and a moment of silence be observed in honor of the individuals who lost their lives on September 11th, 2001 due to terrorists attacks on the United States. You can find a Patriot's Day Speech on the National VFW website www.vfw.org. Once you sign in, click on the tab for "Patriotic Holiday Speeches".

## NATIONAL POW MIA RECOGNITION DAY, SEPTEMBER 15, 2024

Posts should conduct an appropriate ceremony. Information on conducting a ceremony can be found in the current VFW Manual of Procedure. You can find a POW/MIA Recognition Day Speech on the National VFW website www.vfw.org. Once you sign in, click on the tab for "Patriotic Holiday Speeches".

## **ILLINOIS DAY AT THE VFW NATIONAL HOME**

"Illinois Day" at the VFW National Home in Eaton Rapids, Michigan, has been set for Saturday, September 21, 2024. We hope to have a large turn-out and would appreciate having a head count of the number of VFW and Auxiliary Members from each Post who will be in attendance.

## Location

VFW National Home 3573 Waverly Road East Rapids, MI 48827 800 424 8360

#### **Activities**

We will begin with a visit to the local cemetery (National Home Section) at 9:00 a.m. local time. Campus activities begin at 10:00 a.m. Lunch is at noon and the program (honoring long time participants) will follow the Silver March. Departure is approximately 2:00 p.m. The National Home has a beautiful campus with over 600 acres; we will have visits to Illinois Homes 1 and 2 as well as the museum, gift shop, and Montana Farmstead. There will be games, popcorn and ice cream in the gym

# **Welcoming Dinner**

For those Comrades who arrive on Friday, September 20, we will have a welcoming dinner at the nearby, "Maple City" VFW Post 2406, 695 Lansing St. Charlotte, MI 517 543 1719. Cold beverages and camaraderie at 5:00 p.m. and dinner at 6:00 p.m.

## **Accommodations**

We look forward to having a great trip and for those staying overnight on Friday, September 22, please make your own accommodations. Blocks of rooms have been set aside for us. Please call and mention you are with the Illinois VFW. Here is a list of hotels:

Comfort Inn 1302 Packard HWY, Charlotte, MI 517 543 7307

Holiday Inn 500 Meijer St, Charlotte, MI 517 541 5000

America's Best Value Inn 828 E Shepard St, Charlotte, MI 517 543 8288 The Holiday Inn Dimondale 9490 Woodlane Drive Dimondale Mi. Phone 517-646 7000

Comfort Inn Dimondale 9742 Woodlane Drive Dimondale Mi Phone 517-345 6101

# **ILLINOIS VFW NEWS, FACEBOOK, WEB PAGE**

Photographs, news, and calendar items can be mailed to Editor Barbara Wilson 802 N. 3<sup>rd</sup> Street, Riverton, Illinois 62561. Any items can be sent via e-mail to barb.wilson2@outlook.com. Pictures should be sent as a JPEG attachment. I really would like to start changing out photos on the Department web site more often than once a year. When Posts and Districts have events, consider sending high resolution photos to our Illinois VFW News editor - Barb Wilson (barb.wilson2@outlook.com) for possible inclusion on our state Facebook page and on the website slider.

#### 2024-2025 COMMANDER'S CALLS

State Commander Maurice Bridges will be holding 5 Commander's Calls this fall at Posts around Illinois

#### <u>Schedule</u>

#### September 14, 2024

Centralia Post 2055 1826 S. Pine St. Centralia, IL 62801

#### September 15, 2024

Caseyville Post 1117 415 N. Long St. Caseyville, IL 62232

#### September 28, 2024

East Peoria Post 2078 1507 E. Meadow Ave. East Peoria, IL 61611

#### September 29, 2024

Joshua W. Harris Brookfield Memorial Post 2868 8844 Ogden Ave. Brookfield, IL 60513

#### April 12, 2025

Oren L. Davis
Post 99,
3920 N. Martin Luther King Jr. Dr.
Decatur, IL 62526

All Commanders' Calls are scheduled for 10 am to 2 pm on the dates and locations above

ALL Veterans of Foreign Wars officers and members are invited to attend and meet with the State Commander and other State Officers and Chairmen of the IL VFW

As a reminder, A Post Commander or representative must attend at least one (I) of the scheduled Commander's Calls in order to be eligible for All-State Post for 2024-2025 year.

## **NEW CENTURY RAFFLE**

The New Century Raffle has officially started and will run through June 30, 2025. The tickets are just \$10.00 each. Each ticket entitles you to participate in a weekly drawing of \$100 from July 1, 2024 to June 30, 2025. Drawings will be held each Friday beginning July 1, 2024, with each week's winning ticket being returned to the barrel for the future drawings. This means each ticket has multiple chances to win. The seller of each ticket also has a chance to win \$10.00. If seller prints their name on ticket, they will receive \$10.00. If the seller does not sign the ticket, the \$10.00 will be automatically donated and split between Department's Unmet Needs Program and Children's National Home. Winners will be announced each month in the General Orders and posted on http://vfwil.org web site.

#### **WEEKLY WINNER**

Date of Drawing	Winner	<u>Seller</u>
8/2/2024	Ronald Mattey	No Seller Listed
8/9/2024	Michael Masello	Michael Masello
8/16/2024	Judy Hapke	No Seller Listed
8/23/2024	Raymond Granfield	No Seller Listed
8/30/24	Larry Johnson	No Seller Listed

# **CHARTER CANCELLATION**

Commander-in-Chief Al Lipphardt has approved the cancellation of the Charter for Pontiac Post 886 effective August 22, 2024.

Commander-in-Chief Al Lipphardt has approved the cancellation of the Charter for Pvt. Henry Ostendorf Post 1300 effective August 22, 2024. Please update your records accordingly.

By Order of:

Official

Joseph H. Bartley

State Adjutant/Quartermaster

Maurice Bridges

m.f.Bfl.

State Commander

#### 2024-2025 Marketing report

Barb Wilson, Chairman

At the Department Council of Administration Meeting held Aug. 16-17, your Council of Administration approved the Marketing Program for the 2024-25 year.

The 2024-2025 marketing program includes -

Golf Scramble – As anyone who has planned, coordinated, or worked a golf scramble knows – it is a lot of work, but it can be a great way to make money to support our veterans programs throughout the state. Our vision is simple – we would partner with a District who would put together a committee to do the behind the scenes work of planning, coordinating, and basically putting together a golf scramble. We would be on hand the day of the scramble to help on site. In addition to on-site help, we would market the event through Social Media platforms, on our website, emailing and with physical materials – flyers advertising the event, team entry forms, hole sponsor forms, etc...and in consideration of your hard work, State HQs will split the profits with the District who serves as the host. The district could then distribute the funds however they deem appropriate. If your District (or Post) wants more information on the Golf Scramble partnership, contact Joe at State Headquarters. We are hoping to have a date/time/location established by early Fall, with a Springtime scramble.

**Travel package through Veterans Travel Service** – Let's face it, vacations can be expensive, but who would pass up an opportunity to take a chance at a travel package? State Headquarters will reach out to Veterans Travel Service to put together some packages which would allow us to print tickets and sell chances on a variety of packages. Watch for more information in the coming weeks.

**2026 Illinois VFW Calendar** – State Headquarters is putting together a plan for a 2026 Calendar. The calendars will be ready to sell starting at the 2025 State Convention. In consideration of your work in selling the calendars, Department will develop a "grant program" which will share some of the sale price with the Posts and Districts selling the calendars. We are working on a prize structure and will put out more information in the October General Orders and Program reports.

We are asking our members to continue supporting the marketing program already in place Those raffles include:

## **State Convention and Purple Heart Raffles**

Tickets for the 2025 State Convention and Purple Heart Raffle will be included in the December issue of the Illinois VFW News. \$20,500 in monetary prizes will be given away in about 20 minutes on Saturday afternoon of State Convention. Grand prize is \$10,000. 2<sup>nd</sup> prize – 3K, 3<sup>rd</sup> – 2K, 4-10<sup>th</sup> 500. The winning Purple Heart ticket is worth \$2K. A great way to support our programs and win some cold hard cash at the same time. By inserting them in the Illinois VFW News, we save the postage it would cost to mail individually.

#### **Century Raffle**

The Century Raffle tickets for the 2024-2025 year were inserted into the May 2024 issue of the Illinois VFW News. Each Friday, a ticket is drawn and some lucky winner will receive \$100. If

you mark who sold you the ticket, that person will win \$10. Again by including them in the Illinois VFW News, we save a tremendous amount of postage.

Other fund-raising programs include:

The Department is seeking a new company to sell ads and print our annual program books. Because of that, we will not publish a 2024 Fall Program book. We hope to have a new printer in place early Fall so they can reach out to Illinois businesses for the Voice of Democracy state banquet book.

## **Convention Program Book**

The State Convention Program book is provided to VFW and Auxiliary delegates to the State Convention at the time of registration. Posts, districts and candidates are encouraged to submit advertising for placement in the book. Advertising is the same as in past years - \$200 full page - \$125 half page - \$75 quarter page - \$300 inside front or back covers - \$350 outside back cover

# Voice of Democracy & Patriots Pen state banquet book

The VOD and PP state banquet book is provided to each attendee at the state banquet in February. Posts and Districts can submit ads congratulating their students on a job well done. No ads will be accepted from VFW or Auxiliary candidates. Advertising is the same as our other program books.

Our Red, White, and Blue Veterans Service Supporter Program has been successful throughout the years and is a great way to show your support for our Veterans Service Offices.

Posts, Districts, Auxiliaries, and members can support the Illinois VFW Veterans Service program through donations to the RWB Veterans Service Supporter Program. Donors of at least \$250 will receive a blue-level plaque, \$500 a white-level plaque, and \$1,000 a red-level plaque. Monies raised will help offset the rising costs of the veterans service programs in Illinois.

Lastly, the Illinois VFW News is seeking veteran-friendly advertising to include in the newspaper. This helps offset the cost of printing, and mailing, the newspaper. If you have a veteran-friendly business in your district, which offers goods or services which would benefit the veteran community, have them reach out to me and I'll be glad to discuss advertising with them.

# General sponsorships levels of department events

We are working on a sponsorship program for Posts, Auxiliaries, Districts, businesses, etc...to sponsor some of our high visibility events we have going on at the department level – Voice of Democracy and Patriot's Pen weekend (including the banquet), State Convention, etc...so keep your eyes out for details involving how businesses in your area could help offset the ever-rising cost of offering our state-level events.

#### Youth Activities

Schools are back in full swing. You should have been in your schools with our Patriots Pen and Teacher of the Year program. If not have you look over the programs in the Commander's Manual. Become familiar with the programs before talking with your schools.

Have brochures and posters with you as you explain the programs. Talk about both programs at the same visit. (Patriots Pen and Teacher of the Year)

2024- 2025 Patriot's Pen Theme: "My Voice in America's Democracy"

Reach out to local youth groups in your area. Contact your local scouting organizations, as well as many church groups in your areas.

# Smart/Maher VFW National Citizenship Education Teacher Award

This Program recognizes teachers who care about America. VFW annually recognizes the Nation's top classroom Elementary, Junior High (Middle Schools) and High School teachers who teach Citizenship Education topics and who promote American History, traditions and institutions. Nominations are submitted by fellow teacher, supervisors, and other interested individuals (not relatives). Self-nominees are not eligible.

John W. Davin Youth Activities Chairman 630 632-9878

Michelle Ramlow Assistant Youth Activities Chairman 217 480-0057



# Memorandum

To: Department Commanders, Adjutants, and Quartermasters

From: Marc Garduno, Quartermaster General

John Muckelbauer, General Counsel

Date: August 14, 2024

Re: Corporate Transparency Act (CTA)

Many Posts and Departments have reached out regarding the impact of a new reporting requirement for certain businesses. In addition to the general information previously provided in the January 2024 National Headquarters Bulletin, additional clarification is provided below.

The Corporate Transparency Act (CTA), enacted as part of the Anti-Money Laundering Act of 2020, is designed to enhance transparency in corporate ownership by requiring certain entities to report information about their beneficial owners to the U.S. Treasury's Financial Crimes Enforcement Network (FinCEN). With an effective date of January 1, 2024, the act requires certain companies to file reports on ownership information. The act primarily targets corporations, limited liability companies (LLCs), and other similar entities that may be used to conceal ownership and facilitate illegal activities such as money laundering or terrorism financing.1

Applicability of the CTA to VFW Posts and Departments

VFW Posts and Departments, as tax-exempt organizations, are generally exempt from the reporting requirements of the CTA. The legislation focuses on entities where ownership could be hidden, which is typically not the case for nonprofits like VFW Posts and Departments.

Impact of Losing Tax-Exempt Status

The scenario changes if a VFW Post loses its tax-exempt status. This could happen if the Post fails to file the required IRS forms, such as Form 990, for three consecutive years, or if it

<sup>&</sup>lt;sup>1</sup> The Constitutionality of the CTA is being litigated. A recent decision by a federal district court determined it was unconstitutional and stopped its enforcement against the plaintiff, the National Small Business Association (NSBA). Until the matter is decided by the courts, all other covered businesses have to comply.

engages in activities that do not align with its nonprofit mission.

- Reclassification as a For-Profit Entity: If a VFW Post loses its tax-exempt status, it might be reclassified as a for-profit entity. In this case, the Post could fall under the CTA's reporting requirements, especially if it is organized as a corporation or LLC.
- Beneficial Ownership Reporting: As a for-profit entity, the Post would likely need to report its beneficial owners to FinCEN, in compliance with the CTA, to avoid legal penalties. Obligations Regarding Form 990 and Fraud Reporting

Regardless of tax-exempt status, all VFW Posts and Departments are required to file Form 990 annually with the IRS. This form is a key part of maintaining tax-exempt status and provides transparency regarding the organization's finances and operations.

- Fraud Reporting: On Form 990, VFW Posts and Departments are obligated to report any instances of fraud or misappropriation of assets. This includes any known or suspected fraud that has occurred within the organization. Failing to disclose such information can result in penalties and jeopardize the organization's tax-exempt status.
- Transparency and Accountability: Reporting fraud on Form 990 is essential to ensuring transparency and maintaining the trust of donors, members, and the public. It also helps the IRS monitor the integrity of nonprofit organizations.

Best Practices for VFW Posts and Departments

To ensure compliance with the CTA and IRS regulations, VFW Posts and Departments should:

- Maintain Tax-Exempt Status: File Form 990 on time and adhere to IRS regulations to avoid reclassification as a for-profit entity.
- Report Fraud Diligently: Disclose any incidents of fraud or financial irregularities on Form 990 to maintain transparency and accountability.
- Seek Legal Advice: Consult with legal counsel to stay informed about reporting obligations under the CTA and other relevant laws, particularly if tax-exempt status is in jeopardy.

## Conclusion

While VFW Posts and Departments are generally exempt from the Corporate Transparency Act's reporting requirements due to their nonprofit status, losing tax-exempt status could trigger new obligations under the CTA. Additionally, all VFW entities must report any instances of fraud on their Form 990 to maintain compliance with IRS regulations. Maintaining transparency and accountability through proper reporting is crucial to the continued success and integrity of VFW Posts and Departments.