



General Order Number 1

July 2022

1. Having been duly elected and installed as Commander of the Department of Washington, Veterans of Foreign Wars of the United States, I, Paul M. Herrera, do hereby assume command. All previous appointments under prior command have expired and are Null and Void.
2. The following State Officers have been properly elected, or appointed, and installed and will be shown the proper courtesies.

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|-------------------|-----------------|-----------|
| Sr Vice Commander | Craig Dougherty | Post 6785 |
| Jr Vice Commander | Perry Taylor | Post 7392 |
| Judge Advocate | Drew James | Post 7511 |
| Surgeon | Frank Persa | Post 5580 |
| Quartermaster/Adj | Fred Green | Post 9430 |
| Chaplin | Wes Anderson | Post 51 |
| Chief Of Staff | Steve Woodward | Post 2224 |
| Inspector | Tony Whetstine | Post 1741 |

3. Attention of all members is directed to Section 901 of the National Bylaws, "Discipline of Members." Members who have committed offenses recognized by the Veterans of Foreign Wars of the United States may be subject to disciplinary action. Members are reminded that acts of Sexual Harassment, Racial or Sexual Discrimination, and all other conduct prejudicial to good order and discipline or conduct determined to be unbecoming of a member will not be condoned. In general, harassment and discrimination consist of any form of verbal, nonverbal, or physical conduct that is sufficiently severe and/or pervasive enough to have the purpose or effect of creating an intimidating, hostile, or offensive environment or otherwise interfering with another's ability to participate in VFW events. All members should be treated with dignity and respect.
4. The official Inspection Program for the Department of Washington for the 2022-2023 Administrative year begins on September 1, 2022. Inspection forms have been forwarded to the District Commanders for the entire year. The District Inspectors shall coordinate with the Posts on completing the inspections prior to March 15, 2023.
5. Post Audits. The June 30, 2022, Audit Report is now due on Trustee's Audit forms. The (original) signed copy is mailed or emailed to Department Headquarters and if necessary or requested a copy is mailed to the District Inspector for referral to the Department Inspector. The outgoing Post Commander, Quartermaster, and if applicable, Trustees should work with the incoming officers to complete the audit.

6. Post and District Commanders are reminded that the Quartermaster Bonds for those bonded through the Department of Washington will expire on August 31, 2022. Bond applications for the period of September 1, 2022, to August 31, 2023, are available on the vfwva.org website under "Resources". It is the personal responsibility of Commanders, on all levels, to see their Quartermasters are properly bonded in the amounts as set forth and provided in the National Bylaws and to provide proof to the Department Quartermaster.
7. The attention of Post Commanders, and District Commanders and Inspecting Officers is directed to Section 703, Manual of Procedure - Bonds. Each accountable officer of this organization 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. Liquid assets are defined as cash on hand or in the bank and other negotiable instruments readily convertible into cash. Per the Manual of Procedure, Section 218(a)(5)b, the Quartermaster shall 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 their care.
8. Each District Commander will act as personal representative of the State Commander in **their** District to provide liaison between Post and the Department of Washington.
9. The attention of all members is directed to the Manual of Procedure, Section 1001, paragraph 25 that states "The dispensation and/or consumption of alcoholic beverages or use of smoking/vaping products in VFW meeting rooms during VFW meetings are prohibited". The use of any tobacco product shall be prohibited during VFW meetings.
10. Posts or Districts requesting the State Commander or a Department Officer to attend ceremonies or other occasions will make such requests in writing/email to Department Headquarters in sufficient time so that a proper presentation can be made by the visiting officer. The requests should give information as to the type of event, what is expected of the visiting officer; type of dress, time, and other pertinent information, and should be sent to Department Headquarters not less than (30) thirty days in advance of the event.
11. Members of the Veterans of Foreign Wars or Auxiliary within Washington shall not make any statement to the news media concerning pending VFW sponsored legislation on a state or national level, or any statements relevant to VFW policies of a state or national nature without first obtaining permission from Department Headquarters.
12. The attention of District and Post Commanders is directed to Section 709, By-Laws, which prescribe the manner in which Districts and Posts shall purchase, sell, or otherwise transfer title or any interest in any real estate. Written notice shall be provided to the Department Commander at least 30 days prior and to every member of said unit at least ten (10) days prior to a regular or special meeting at which a proposal is to be considered.
13. An annual Federal income tax return (990-N, 990-EZ or 990) is required of each Post exempt from tax under Section 501(c) of the Code. Post with annual gross receipts of \$50,000 or less are required to electronically submit Form 990-N, also known as the e-Postcard. Organizations with over \$50,000 and less than \$200,000 of gross receipts and total assets of less than \$500,000 at the end of the year may

use 990-EZ. Posts having gross receipts or assets over these amounts will use Form 990. For those who use Form 990, be sure to complete Box A thru Box M. Send the completed return to the service center in your area. Gross receipts include income from all sources, including membership dues, liquor, or restaurants receipts, etc. Some of this may be "unrelated business income" in which case the filing of Form 990-T may be required. The returns must be filed on or before the 15th day of the fifth month after the end of the accounting period. That means that if the accounting period ends on June 30, the return must be filed on or before the 15th of November of that year. Requests for extension of time to file may be made by submitting Form 2758, Application for Extension of Time to File. If a Post fails to file the return on or before the due date, or the extended due date, a penalty of \$20 for each day the return is late (not to exceed \$10,000) is imposed unless it can be shown that the failure to file was due to reasonable cause. All units are alerted to report activities of IRS District Offices in conducting unannounced investigations and/or surveillance of Posts to determine if nonmembers are being served or using VFW facilities.

14. An annual state income tax return, FTB-199N (e-postcard) is required of each Post with annual gross receipts of \$50,000 or less. They may choose to file Form 199. Organizations with over \$50,000 in gross receipts must file FTB-199. 16. Many Posts have received correspondence from a company named "Corporate Compliance Center" the information they are providing for a fee is easily obtained free of charge from various State agencies, the VFW, Department of Washington has asked this company to discontinue mailing information to our Posts. Post Quartermasters you are advised to disregard correspondence from this company.
15. National Bylaws provides for only one type of membership; that is active membership. There are no provisions in the National Bylaws, nor is there any authority or justification for issuance of Club Membership cards, Associate Member cards, Honorary Membership cards, Courtesy Membership cards or any other special type of cards. Any Post issuing such unauthorized cards, or conducting club operations open to the general public, endangers its standing with the Internal Revenue Service as a non-profit organization. Officers signing outlaw cards admitting non-members to VFW premises are subject to disciplinary action. National and Department officers cannot defend practices that conflict with VFW Bylaws or procedure.
16. The attention of Post Commanders and District Commanders and Inspecting Officers is directed to Section 215 of the National Bylaws – Eligibility to Office. All members 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 Adjutant prior to the installation. No member shall hold two elected Post offices at the same time but may hold one elected and one or more appointed offices. Post trustees shall not be eligible to serve on committees or as officers having to do with the receipt and expenditure of Post funds whose records and accounts are audited by the trustees.
17. The attention of Post Commanders and District Commanders and Inspecting Officers is directed to Section 216 of the National Bylaws – Elected and Appointed Officers, Chairman and Committees. Post officers elected and appointed shall submit proof of eligibility to the 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,

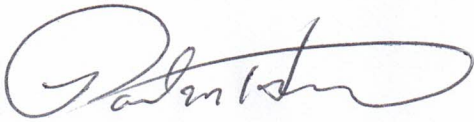
Adjutant, and Quartermaster prior to installation to office. In the event an elected or appointed officer fails to submit proof of eligibility within thirty (30) days of election or appointment, any right of the officer to hold the office shall be forfeited, the office declared vacant, and the eligibility qualifications of such officer shall be questioned in accordance with the provisions of Section 108 of the National Bylaws.

18. The attention of Post Commanders and District Commanders and Inspecting Officers is directed to Section 218(a)(6)(d)(5) – Duties of Adjutant. The Post Adjutant shall maintain the following: a file containing a copy of the proof of eligibility submitted by officers pursuant to Section 216 of the National Bylaws
19. The attention of the Post Commander is directed to Section 708 of the National Bylaws and Manual of Procedure which prescribes the procedure for the Incorporation of Units. It shall be the responsibility of the Post Commander to ensure full compliance with Section 708, and to ensure that all state requirements for annual filing, fees, etc. are met in a timely manner.
20. All officers should obtain current copies of the National Bylaws, Manual of Procedure and Ritual. Copies of the 2021 revised edition of the Congressional Charter, Bylaws, Manual of Procedure and Ritual are available through the VFW Emblem and Supply, Department, and National Headquarters. The 2022 revised edition reflects the amendments adopted by the 122nd National Convention, which became effective on September 30, 2021.
21. All Commanders are reminded that Section 709, Manual of Procedure - Control of Units, requires that any activity, unit or club sponsored, conducted or operated by, for or on behalf of a Post, District or Department shall be at all times under the direct control of such Post, District or Department and that all money, property or assets of any kind must be placed in the care and custody of the respective Quartermaster. All Commanders should ensure that all provisions of Section 709 are enforced.
22. The attention of all units is called to Section 1101 of the Bylaws and Manual of Procedure which provides for the formation and jurisdiction of the Auxiliary. This Section provides that each unit of the Auxiliary shall be under the jurisdiction of the corresponding unit of the Veterans of Foreign Wars but shall be permitted to function in accordance with the National Ritual, Bylaws and Rules and Regulations of the Auxiliary.
23. Section 704 of the Manual of Procedure outlines the various things for which the Post Relief Fund can be used. A few years ago, the phrase, “To foster true patriotism through historical and educational programs,” was added to this section. This allows the Post to use the relief funds for the Voice of Democracy program or other Americanism programs that are educational. This does not include Post building projects, hall remodeling, color guard uniforms or any other expenditure that does not follow the guidelines as outlined in Section 704.
24. The attention of all District Commanders is directed to Section 413 of the National Bylaws which provides that the Commander of the District in arrears for poppy money, supply money or other financial obligations, or failing to have the Quartermaster bonded or failing to submit required District

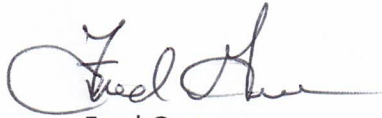
Trustees Report of Audit or District Election Report shall be deprived of all representation at Department Conventions. In addition, Districts in arrears shall be deprived of all representation at Department Council of Administration meetings. Such representation shall be restored promptly upon proper adjustment of such deficiencies.

BY COMMAND OF PAUL M. HERRERA STATE COMMANDER

Paul Herrera
State Commander
Department of Washington
Veterans of Foreign Wars of the US



Attested:



Fred Green
State Adjutant
Department of Washington