

Veteran Project Participation Rules & Guidelines

The project has to be conducted by the Post and it has to be a Post project. Projects organized and conducted under the name of another organization, even if staffed by VFW members are not a Post project and does not count. An example is the Rotary Club putting flags out on Flag Day and the project is advertised as a Rotary Club event with VFW members doing the work while wearing Rotary Club clothing.

Combined efforts between the VFW Post and one or more organizations can count provided the following conditions are met; Must be advertised as a partnership/combined project specifically mentioning the VFW Post, photographs of the Project should show VFW members wearing VFW regalia (Hats, Shirts, Jackets, something that identifies them as a VFW member) and the Project must be reported as a combined event that specifically mentions or pictorially displays the VFW Post/members. An example is a Community wide Veterans Day Parade where the VFW Post is actively involved in the Parade as a participant, not as a spectator. Another is at a POW/MIA Event where the Post is part of the color guard participating in the program and not as a spectator in the audience.

There are some Districts that combine all Posts within a community for a community wide project. This is acceptable as long as each Post is an actual participant and not there as a spectator. Additionally each Post has to at a minimum submit the required report form with all supporting documentation. Photographs of the event must show the Post member involvement specifically for each Post. Do not use the same photograph for each Post participating in the event.

Do not combine several Veteran Projects into one event, each event must be conducted separately. For example, do not hold one event to cover Patriots Day, POW/MIA Day and VFW Day. Additionally these Projects are stand alone events. For example do not conduct the Project immediately before, during or after a Bingo session. It is disrespectful to the occasion that is being conducted and brings dishonor upon us as a whole if we conduct a POW/MIA ceremony during a Bingo Session and submit it as a project.

For Veteran Project Participation three elements are required to document your service to veterans within the community. The IRS will need to see these in the event you are audited and verify that the Post is doing what their Charter as a VFW Post says they must do.

Advertised in Advance: Event must be advertised in advance to the Post membership/general public. There are many ways of doing this. The most effective way is a community service announcement in the local community newspaper. This is FREE. You just have to send it in and meet their deadlines. Realizing that not all newspapers are veteran friendly or may not have room to print a public service announcement the next most effective way is to advertise/announce the upcoming event in the Post publication. Realizing that not all posts have the means or resources to print a monthly newsletter the form of announcement can be by a flyer conspicuously posted in the Post home, announced via Post outdoor signage, sent via email to the Post membership, or posted on Post website and/or facebook page. You will need to submit a copy of how this was advertised.

Photographic Documentation of Post Members Conducting/Participating in Project: Event must be documented by photographs. Someone at the Post needs to be designated as the photographer at the event to take pictures. Pictures must show VFW Members wearing VFW regalia in the form of VFW hats, caps, shirts, jackets, holding banners that say VFW, etc. In other words the picture alone without captions needs to say VFW. Please identify individuals or groups in the picture as each picture is considered for publication in the Texas VFW News or on the Texas VFW Website and/or Facebook Page.

Photographs of Post members wearing another organizations regalia, uniform, etc are not considered and should not be submitted. Photographs from previous events should not be used and events should not be combined together into one dual purpose ceremony.

Reporting of Event: Event must be reported on afterward to the Post membership. This can be done several ways. The most effective is through a newspaper article reporting on the event, through the Post publication as described above, or at the next Post meeting. A copy of how this was done is needed.

When a project is returned it is because it is missing one or more of the three elements needed and we are attempting to work with the Post to make sure they get the credit. Unfortunately a small minority of Posts/individuals have taken the returned projects as an affront to them personally which is not the case. Any project missing one or more of the three elements is returned and opportunity is given for that Post to supplement their project report with the missing information and send back within 30 days so that credit can be given to the Post for their project.

It should be stated that well over 95% of the projects submitted by VFW Posts from across the state have all three elements in place when they submit their report and are given credit for their project without delay.

By-Laws, Manual of Procedure, Rituals and General Orders of the National VFW expressly dictate what each VFW Post must do in regards to Commemorative Dates.

VFW Resources

Section 223 of the VFW National By-Laws - Commemorative Dates: “Each Post shall properly observe commemorative dates, as prescribed in the Ritual and Manual of Procedure.

Section 223 of the VFW National Manual of Procedure – Commemorative Dates: “Each Post shall make arrangements for observances of Memorial Day, see that suitable grave markers, wreaths and flags of the United States are placed on the graves of deceased members and, if practicable, conduct Memorial Day Services in the cemeteries in its locality.

Each Post shall see that suitable arrangements are made for the observance of Veterans Day, Flag Day and Loyalty Day.

In addition, the Post should arrange special ceremonies, and all Commanders should alert comrades to their obligations for appropriate commemoration of other dates specified in the Ritual.”

2010 National VFW Ritual – Commemorative Tributes:

“Posts should arrange special ceremonies and all commanders shall alert comrades to their obligations for appropriate commemoration of the following outstanding action dates in U.S. history:

THE DATES

January 27--Signing of the Vietnam Peace Accord in 1973.

February 15--Sinking of U.S.S. Maine, 1898.

May 1--Loyalty Day, annually.

May 8--VE Day: German unconditional surrender signed, 1945.

May 30--Memorial Day.

June 6--D Day: Allied invasion of Europe, 1944.

June 14--Flag Day.

July 4--Independence Day.

July 27--Signing of the Korean Armistice in 1953.

September 2--VJ Day: Japan surrendered, 1945, ending World War II fighting.

September, third Friday--POW/MIA Recognition Day.

November 11--Signing World War I Armistice, 1918. Veterans Day

December 7--Pearl Harbor Day, since 1941.

Not listed in the VFW By-laws but as important are;

September 11th of each year is Patriot Day.

September 29th of each year is the VFW Birthday.

National VFW Headquarters General Orders #1 for 2010-2011 Year

“Every Post chartered by the Veterans of Foreign Wars of the United States will be expected to participate in the following programs during the 2010-2011 year: Voice of Democracy, Patriots Pen, National Citizenship Education Teacher’s Awards, Buddy Poppy and National Military Services. Additionally, it is necessary that all Post and Department Commanders comply with all provisions of the National By-Laws and the Manual of Procedure and Ritual.”

Internal Revenue Resources

(www.irs.gov)

Publication 3386, Veterans Organizations Tax Guide - Veterans Organizations

To be exempt under Internal Revenue Code section 501(c)(19), an organization must be either (A) a post or organization of past or present members of the United States Armed Forces (USAF); (B) an auxiliary unit or society of such post or organization; or (C) a trust or foundation for such post or organization. A veterans' post or organization must meet the following requirements to be exempt under section 501(c)(19):

1. It must be organized in the United States or any of its possessions.
2. At least 75 percent of its members must be past or present members of the USAF.
3. At least 97.5 percent of its members must be--
 - (a) present or former members of the USAF;
 - (b) cadets (including only students in college or university ROTC programs or at Armed Services academies); or
 - (c) spouses, widows, widowers, ancestors, or lineal descendants of individuals referred to in (a) or (b).
4. It must be operated exclusively for one or more of the following purposes:
 - to promote the social welfare of the community (i.e., to promote the common good and general welfare of the people of the community);
 - to assist disabled and needy war veterans and members of the USAF and their dependents, and the widows and orphans of deceased veterans;
 - to provide entertainment, care, and assistance to hospitalized veterans or members of the USAF;
 - to carry on programs to perpetuate the memory of deceased veterans and members of the USAF and to comfort their survivors;
 - to conduct programs for religious, charitable, scientific, literary, or educational purposes;
 - to sponsor or participate in activities of a patriotic nature;
 - to provide insurance benefits for members or their dependents; or to provide social and recreational activities for members.
5. No part of its net earnings may inure to the benefit of any private shareholder or individual.

An organization may be exempt under section 501(c)(19) as an auxiliary unit or society of a veterans' post or organization if it meets the following requirements:

1. It is affiliated with, and organized in accordance with the bylaws and regulations of, a veterans' post or organization described above.
2. At least 75 percent of its members are veterans, spouses of veterans, or related to a veteran within two degrees of consanguinity (i.e., grandparent, brother, sister, grandchild, represent the most distant allowable relationships).
3. All of its members are either members of a veterans' post or organization described in (A) above, or spouses of a member of such post or organization, or are related to a member of such post or organization within two degrees of consanguinity.
4. No part of its net earnings inures to the benefit of any private shareholder or individual.

An organization may be exempt under section 501(c)(19) as a trust or foundation for a veterans' post or organization if it meets the following requirements:

1. It is valid under local law and, if organized for charitable purposes, has a dissolution provision described in section 1.501(c)(3)-1(b)(4) of the Income Tax Regulations.
2. The corpus or income cannot be diverted or used other than to fund a veterans' post or organization for charitable purposes or as an insurance set-aside.
3. The trust income is not unreasonably accumulated, and a substantial portion of the income is distributed to such veteran post or organization, or for exclusively religious, charitable, scientific, literary, educational, or prevention of cruelty to children or animal purposes.
4. It is organized exclusively for one or more of those purposes enumerated above for which a veterans' post or organization itself may be organized.