



Indiana

GENERAL ORDERS #4

1 October 2024
2024-2025 Series

TO BE READ AT POSTS MEETINGS AND POSTED:

1. 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. For the current IRS requirements, if the organization's annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990EZ. 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 average \$50,000 or less in gross receipts for the immediately preceding 3 tax years. (Including the year for which the calculation is being made).

If annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990-EZ. For the current IRS requirements, 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.

2. **Big 10 Conference** is 18 – 20 October 2024 at Marriott East, Indianapolis...

3. **Post Commanders:** Are urged to start planning suitable programs now for the observance of Veterans Day (see section 223 of the Manual of Procedure).

4. **Trustee's Report of Audit:** For the quarter ended 30 September 2024 is due to the State Headquarters 31 October 2024.

5. **Candidates for State Surgeon 2025-2026:** Any member wishing to run for the high office of State Surgeon are to notify the State Adjutant via e-mail adi@vfw.org of their intent for publishing in the General Orders.

6. **District/Post By-Laws:** District and Post are reminded to look at when you last updated your By-Laws. If it has been more than 5 years, you need to look at them and update them. Please use the current template as provided by National Headquarters or contact the State Adjutant who will email you the current template. Once completed, please forward to State Headquarters for review and then forward to National for approval.

7. **All Officers** should obtain current 2025 copies of the podium edition of the Congressional Charter, Bylaws, Manual of Procedure and Ritual. Digital copies are available at www.vfw.org under Resources and Documents or at www.vfw.org. Physical copies of the revised edition are available through the VFW Store at National Headquarters. The 2025 revised edition reflects the amendments adopted by the 125th National Convention, which became effective on 28 August 2024.

8. **All Commanders** are reminded that Section 709, Manual of Procedure – Control of Units, requires that 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 that all money, property or assets of any kind or nature, must be placed in the care and custody of the respective Quartermaster. All Commanders should ensure that all provisions of Section 709 are enforced.

9. **No** Post officer, County Council officer, District officer, Department officer, National officer, or any other individual member **has the authority to reject the application of a person who is eligible for membership.** The attention of the Department, District, County Council and Post Commanders is directed to Section 103 Manual of Procedure, which prescribes the manner in which applications for membership will be handled. Applications for membership of new, reinstating or transfer members must be voted on by the members present and voting at a regular or special Post meeting.

10. **Section 219 and 704 of the Manual of Procedure** outline the various things for which the Post Relief Fund can be used. Several 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 these guidelines.

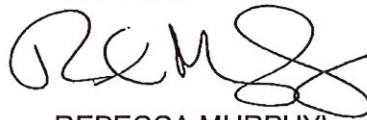
11. 7 October – Afghanistan War Began (2001).
12. 13 October – U.S. Navy Established (1775).
13. 14 October – Columbus Day (observed).
14. 23 October – Grenada Campaign Began (1983).
15. 31 October – Happy Halloween.
16. Several important documents attached.

BY ORDER OF:



CORY MAHAN
STATE COMMANDER

OFFICIAL:



REBECCA MURPHY
STATE ADJUTANT



Greetings Comrades,

Indiana

I have thoroughly enjoyed the camaraderie this month! It's inspiring to see our organization so active and engaged.

I attended District meetings in Districts 4, 5, and 7, and I was truly impressed by the efficiency of your meetings and the valuable information being shared. Thank you for your hard work at the District level—your dedication makes a difference!

This month started on a high note in Paoli, where I had the honor of dedicating a Veterans Memorial Park. The effort the community has put into this project is remarkable, and the ceremony was wonderful, featuring engaging speakers and a fantastic meal.

Our Veterans Town Hall meetings were a great success! Thank you to everyone who attended and ensured our voices were heard by state legislators. It was encouraging to see so many supporters of veterans among our lawmakers, and I look forward to more events like this in the future.

The POW/MIA ceremonies across the state were truly moving. I had the privilege of attending the State ceremony at the Indiana War Memorial in Indianapolis on Friday. Guest speaker Taylor Kiland did an outstanding job sharing her research on former POWs—if you have the chance to hear her, I highly recommend it. Afterward, I headed to Lafayette to participate in the POW/MIA Commemorative 5K. I may have put in a bit more effort than the ROTC Cadets, but I'm proud to say I held my own!

I also attended Indiana Day at the VFW National Home in Eaton Rapids, Michigan, and it was a fantastic experience. We raised over \$25,000 for this worthy cause! If you've never been, I encourage you to join this trip at least once.

To wrap up the month, I visited the Indiana Veterans Home. It's fulfilling to support our veterans, and this is just one of the many ways we positively impact veterans lives here in Indiana.

Thank you all for your continued dedication and support. Together, we are making a difference!

Cory Mahan
State Commander
Department of Indiana
Veterans of Foreign Wars
cory.mahan.vfw@gmail.com

MEMBERSHIP UPDATE OCTOBER 2024

Comrades,

UPDATE: National has changed their membership program and **REINSTATES WILL COUNT** towards recruiter credit/awards. We have updated the State program to reflect that change

Please remember that recruiting is the hardest job that we do. It is everyone's "job" to recruit and not just the membership's team. We cannot attain the 102% membership goal without the help of every member of every post. Every Post and District should be knee deep in recruiting at this point. Check on your expired and or expiring members to bring them back into the fold or possibly to renew their membership early. I know that making phone calls can be time consuming, but it really does work. I have made hundreds of calls in the past and those veterans are so thankful and glad that someone reached out to them and that they are not forgotten!

When the membership team is out recruiting at events and we give the post membership applications, please remember to enter them in a timely manner. I understand that there is a process to verify, and vote on memberships in your post meetings. However, please keep in mind that the "new" member is in limbo and waiting for their account to be charged, etc. I am suggesting that the Post reach out to the new member as soon as possible and explain the process, etc. Make contact and let them know they are a valued member.

As of 9/27/2024, the Department Membership is at 78.11%. I know that there are several memberships that have not been entered at the Posts yet and that this number will continue to rise. We have 205 new or reinstated members and 79 recruiters so far. Keep up the good work! We have a long way to go!

I am compiling a list of membership incentives that each post may offer. Things such as: paying for active-duty military, offering \$100 towards a lifetime membership, paying for members over a certain age etc. Please let me know what your post does. This information will help us when we are at recruiting events. Also, if a Quartermaster or Commander has issues or doesn't quite know how to enter membership, please reach out to me.

Please feel free to contact me with any questions or concerns.

Edie Toll Seiler
Membership Director
Department of Indiana

Keith Rohloff

Candidate for Surgeon Department of Indiana 2025-2026



Qualifications:

Eligibility: Armed Forces Expeditionary Medal-Operation Earnest Will - Persian Gulf (USS California CGN-36) (1987)

Retired Navy Storekeeper Chief Petty Officer (SKC(SW)) (1984-2005)

- VFW Member since 2001, Gold Legacy Life Member
- VFW National Home Centennial Life Member
- American Legion Member (Post 184 Moore Oklahoma)

Member of Henry Dwyer VFW Post 9297 (Crane)(2006-Present)

House Committee (2007-2009)

Post Quartermaster (Feb 2009–2013, 2014-2019)

Post Commander (2013-2014)

Post Trustee/Service Officer (2022-Present)

Veterans of Foreign Wars Department of Indiana Foundation Secretary/Treasurer (2023 to Present)

Department of Indiana District 7 Commander (2017-2018)

Department of Indiana District 7 Quartermaster/Adjutant (2018-Present)

Various other appointed/elected positions (2010-present)

Department of Indiana

Voice of Democracy Chairperson (2018-Present)

Department Disciplinary Hearing Panel Member

Appointed Administration Board/Trustee Member

National By-law and General Resolutions Committees (2021, 2022, 2024)

Awards

- All-State Post Quartermaster Team Captain (2009-10) (Orval B. Holycross Award)
- All-State Post Quartermaster (2010-11)
- All-American Post Commander (2013-14)
- All-American District Quartermaster (2022-2023)
- National Aide de Camp (2010-11)(2015-2016) and (2016-2017)

I am married to Cyndi, (Retired Navy Chief Petty Officer (NCC(AW/SW) (VFW Life Member) and we have 2 children Britni and Andrew (both Auxiliary Life Members) and I have their full support.