

Comrades,

The VFW as well as most of its Posts and Districts qualify for non-profit status as 501(c)19 organizations, defined by the IRS tax code as meeting these qualifications:

1. That the post or organization is organized in the United States or any of its possessions,
2. That at least 75% of its members are either past or present members of the US Armed Forces and that at least 97.5% of all members of the organization are past or present members of the US Armed Forces, cadets (including only students in college or university ROTC programs or students at armed services academies) or spouses, widows, widowers, ancestors, or lineal descendants of those listed here, and
3. That no part on net earnings inure to the benefit of any private individual or shareholder.

Leave it to the IRS to complicate a simple idea. So where does that leave overseas Posts? Those which operate on an active duty military base or post still qualify, as bases are considered under US jurisdiction. Those that operate in a foreign country can qualify as falling under the umbrella of the parent organization. In our case, the Department is incorporated in a US possession, Saipan.

There are a few drawbacks to 501(c)19 status. Many individuals and corporations who contribute to charities are only comfortable giving to 501(c)3 organizations, the standard non-profit organization which may be exempted from paying some US federal taxes. Recognizing this, the national VFW in 1996 incorporated The VFW Foundation, the official 501(c)3 of the VFW. This is the charitable arm of the VFW which provides grants to VFW Posts, scholarships to student veterans, financial assistance to military families, and other charitable initiatives.

Every year, the VFW Foundation makes available \$1,000 grants to Posts or Auxiliaries for distribution to a local charity which meets the guidelines of the grant. To apply, go to this webpage [www.vfw.org/community/community-initiatives/post-grants](http://www.vfw.org/community/community-initiatives/post-grants)

This is a great way to let everyone in your community know that the VFW is actively helping where you live a better place for everyone. It also lets other qualifying veterans in your community that the VFW is not just another bar. So find a worthy cause and apply for a grant.

Yours In Comradeship,

Pete Callaghan

AUDITS SUBMITTED	JUNE '17	SEP '17	DEC '17	MAR '18	BUDDY POPPIES ORDERED '17- '18	QM BOND ORDERED 2017- '18
9723					\$58/500	\$65.00/\$26,000

						Pd./F
District I					X	\$10.50/\$3,000 Pd./F
1054	X	X			\$174/1,500	\$100.00/\$40,000 Pd./F
9555	X	X			\$58/500	\$65.00/\$26,000. Pd./F
9612					\$58/500	\$65.00/\$26,000. Pd./F
District II	X	X			X	\$17.50/\$5,000. Pd./F
8180					\$348/3,000	\$35.00/\$10,000 Pd./F
9985	X	X			\$58/500	\$35.00/\$10,000 Pd./F
10033	X	X			\$58/500	\$65.00/\$26,000. Pd./F
<del>10216</del>	Post102 16	merge d	with	Post 8180	<del>\$116/1,000</del>	<del>\$65.00/\$26,000 Pd./F</del>
10223					\$174/1500	\$65.00/\$26,000 Pd./F
12147					\$58/500	\$35.00/\$10,000 Pd./F
District III	X				X	\$35.00/\$10,000 Pd./F
<del>727</del>	Post 727	merge d	with	Post 9957	<del>missing</del>	<del>\$35.00/\$10,000 Pd.</del>
9957	X				\$58/500	\$75.00/\$30,000 Pd./F
District IV					X	\$35/\$10,000

						Pd./F
9876	X	X			\$58/500	\$125.00/\$50,000. Pd./F
9951	X	X			\$58/500	\$35.00/\$10,000. Pd./F
10217	X	X			\$58/500	\$42.00/\$12,000. Pd./F
10249	X	X			\$58/500	\$52.50/\$15,000 Pd./F
11575					\$58/500	\$10.50/\$3,000 Pd./F
12074	X	X			\$58/500	\$52.50/\$15,000 Pd./F
12146	X	X			\$58/500	\$35.00/\$10,000 Pd./F
12163	X				\$58/500	\$52.50/\$15,000 unpaid/F
District V	X				X	\$52.50/\$15,000 Pd./F
1509					\$58/500	\$70.00/\$28,000 Pd./F
2917	X	X			\$232/2,000	\$65.00/\$26,000. Pd./F
3457	X	X			\$58/500	\$65.00/\$26,000. Pd./F
District VI	X	X			X	\$10.50/\$3,000 Pd./F
124	X				\$58/500	\$48.00/\$13,000. Pd./F
2485	X	X			\$58/500	\$400.00/\$160,000.

						Pd./F
9892	X	X			\$58/500	\$35.00/ \$10,000. Pd./F
11447	X				\$58/500	\$35.00/\$10,000 Pd./F
12130	X	X			\$58/500	\$10.50/\$3,000 Pd./F
District VII					X	\$35.00/\$10,000 Pd./F
*F = Bond application form received.						