

1. The following officers have been duly elected and installed and will be accorded the recognition due them:

Senior Vice Commander-in-Chief

Matthew M. "Fritz" Mihelcic, Post 2698, Sparta, Illinois

Junior Vice Commander-in-Chief

Timothy M. "Tim" Borland, Post 9972, Sierra Vista, Arizona

Quartermaster General

Debra L. Anderson, Post 7356, Parkville, Missouri

National Chaplain

Father Joseph J. Gallick, Post 697, Whitman, Massachusetts

Judge Advocate General

Bobby J. Cox, Post 2715, Mc Pherson, Kansas

Surgeon General

Renee L. Simpson, Post 10911, Camp Douglas, Wisconsin

National Council of Administration Members

Alabama	George H. Jones, Post 6073, Scottsboro, Alabama
Alaska	Johnathon "J.R." Hackett, Post 9365, Wasilla, Alaska
Arizona	Lewis E. "Gene" Wood, Post 9400, Sunnyslope, Arizona
Arkansas	Ashley A. Little, Post 4548, Jacksonville, Arkansas
California	Dale E. Smith, Post 3783, Ramona, California
Colorado	David L. Stone, Post 3917, Security, Colorado
Connecticut	Richard G. DiFederico, Jr., Post 7330, Oakville, Connecticut
Delaware	William R. "Russ" Hall, Post 8801, Clayton, Delaware
Europe	Norberto "Tony" Millet, Jr., Post 9342, Ansbach, Germany
Florida	W. Benny Bachand, Post 4287, Orlando, Florida
Georgia	Alfred J. "Al" Lipphardt, Post 12002, North Fulton, Georgia
Hawaii	Norbert K. Enos, Post 2875, Honolulu, Hawaii
Idaho	Rockey A. Davis, Post 10043, Lewiston, Idaho
Illinois	Philip L. "Phil" Maughan, Post 3873, Naperville, Illinois
Indiana	Johnny R. Capps, Post 972, Terre Haute, Indiana
Iowa	Carol L. Whitmore, Post 9127, Des Moines, Iowa
Kansas	Patrick M. Briggs, Post 3111, Great Bend, Kansas
Kentucky	Robert O. "Bob" Hendrickson, Post 8639, Okolona, Kentucky
Louisiana	Gerald G. "Snake" Dugas, Post 3121, Gretna, Louisiana
Maine	David D. Williams, Post 1641, Rumford, Maine
Maryland	R. Brian Sturgis, Post 5118, Easton, Maryland
Massachusetts	Robert A. "Bob" Graser, Post 1822, Plymouth, Massachusetts
Michigan	Gerald J. "Jerry" Gorski, Post 2645, Southfield, Michigan
Minnesota	Thomas L. "Tom" Hanson, Post 1639, Willmar, Minnesota

**NATIONAL HEADQUARTERS**

**WASHINGTON OFFICE**

Mississippi	Steven M. "Steve" Organ, Post 5395, Pontotoc, Mississippi
Missouri	Jessie L. Jones, Post 2657, Fulton, Missouri
Montana	Jack A. Hawley, Post 1087, Great Falls, Montana
Nebraska	Larry M. Gerlt, Post 2704, South Omaha, Nebraska
Nevada	Gerald L. "Jerry" Peterson, Post 12101, Las Vegas, Nevada
New Hampshire	Paul J. Lloyd, Post 1631, Concord, New Hampshire
New Jersey	William F. "Bill" Thomson, Post 6192, Washington Township, New Jersey
New Mexico	Lenwood P. "Len" Hampton, Post 6917, Las Cruces, New Mexico
New York	Robert E. "Bob" Barnhart, Post 686, High Falls, New York
North Carolina	Gregory A. "Greg" Stafford, Post 6060, Elizabeth City, North Carolina
North Dakota	William L. "Bill" Tuff, Post 7564, West Fargo, North Dakota
Ohio	Christopher W. "Chris" Haynes, Post 7596, Franklin, Ohio
Oklahoma	Robert A. "Robbie" Clark, Post 4876, Altus, Oklahoma
Oregon	John R. Wrinkle, Post 4108, Redmond, Oregon
Pacific Areas	Peter A. Callaghan, Post 3457, Saipan, Cnmi
Pennsylvania	Robert C. Eiler, Post 7842, Linesville, Pennsylvania
Rhode Island	Guyde A. Lombari, Jr., Post 2812, Thornton, Rhode Island
South Carolina	Augustus "Gus" Singleton, Post 4262, Columbia, South Carolina
South Dakota	Rick L. Williamson, Post 3164, Canton, South Dakota
Tennessee	Henry Hooper, II, Post 11333, Memphis, Tennessee
Texas	Daniel L. "Dan" West, Post 3413, San Marcos, Texas
Utah	Dennis L. Parizek, Post 1481, Ogden, Utah
Vermont	Allston J. "Joe" Gilmond, Post 782, Burlington, Vermont
Virginia	Thomas F. "Tom" Gimble, Post 1503, Dale City, Virginia
Washington	Frederick A. "Fred" Green, Post 2669, Port Orchard, Washington
West Virginia	Todd C. Kingsbury, Post 3522, Charles Town, West Virginia
Wisconsin	Gundel "Gundy" Metz, Post 1318, Madison, Wisconsin
Wyoming	Rodney A. Birkle, Post 3558, Wheatland, Wyoming

2. All previous appointments having expired are declared null and void.

3. The following appointments are hereby announced:

Adjutant General

Kevin C. Jones, Post 7356, Parkville, Missouri

National Chief of Staff

Rosalyn M. Cox, Post 680, Lexington, Kentucky

Inspector General

Richard N. Bell, Post 4262, Columbia, South Carolina

Assistant Adjutant General & Executive Director, Washington Office

Vincent B.J. Lawrence, Post 7686, Alamogordo, New Mexico

Assistant Adjutant General, Administration & Programs

Kim A. DeShano, Post 56, Leavenworth, Kansas

Director, Administrative Operations

Johnathan R. Duncan, Post 7397, Lenexa, Kansas

Director, Communications & Public Affairs, Washington Office  
Terrence L. Hayes, Department of Maryland Member-at-Large  
General Counsel  
John R. Muckelbauer, Post 3712, Paola, Kansas  
Director, Member Services  
David E. Prohaska, Post 4434, Belleville, Michigan  
Director, Membership  
Rick L. Butler, Post 7356, Parkville, Missouri  
Director, National Legislative Service  
Patrick D. Murray, Post 152, North Kingstown, Rhode Island  
Director, National Security and Foreign Affairs  
Robert H. Jackson, Post 2725, Frankenmuth, Michigan  
Director, National Veterans Service  
Ryan M. Gallucci, Post 3150, Arlington, Virginia  
Director, Operations, Washington Office  
Anthony J. Lowe, Post 341, Washington, DC  
Director, VFW Programs  
Lynn W. Rolf, III, Post 56, Leavenworth, Kansas  
Director, VFW Properties  
Brian T. Opalewski, Post 7397, Lenexa, Kansas  
National Sergeant-at-Arms  
Bryan P. O'Brien, Post 2550, Dunedin, Florida

4. The following National appointments are hereby announced:

**NATIONAL DEPUTY CHIEF OF STAFF:**

Jerry Anger, Post 12185, Alabaster, AL  
Derek Heavener, Post 9785, Eagle River, AK  
Daniel Greene, Post 7968, Apache Junction, AZ  
Stephen Knock, Post 9401, Lake Havasu City, AZ  
Kenneth Tracy, Post 4608, Ledyard, CT  
Wayne Holder, Post 10810, Stuttgart, Germany EU  
Arden Battle, Post 4761, Jacksonville, FL  
Kenneth Corr, Post 10097, Fort Myers Beach, FL  
Daniel Duffy, Post 1966, Fort Lauderdale, FL  
Ronald Evans, Post 3233, Sarasota, FL  
Richard Possert, Post 3270, Jacksonville Beach, FL  
Calvin Sagara, Post 10276, Honolulu, HI  
Matthew Lineberry, Post 2457, New Haven, IN  
Cory McClure, Post 2689, Huntington, IN  
Rick Stell, Post 2689, Huntington, IN  
James Wayman, Post 11355, Council Bluffs, IA  
Gerald Marvin, Post 3147, La Crosse, KS  
Christopher Stergos, Post 7397, Lenexa, KS  
Matthew Brenner, Post 696, Owensboro, KY  
Perry Muller, Post 3750, Luling, LA

Nathan Howard, Post 3373, Pascagoula, MS  
Edward Byrne, Post 4042, Bigfork, MT  
Walter Dybeck, Post 12119, Is Vegas, NV  
John Hanson, Post 1874, Grand Forks, ND  
Larry Lonca, Post 8040, Buffalo, OH  
Darryl Mabry, Post 1193, Lawton, OK  
Rick Higgins, Post 4039, Creswell, OR  
Donald Kelley, Post 10223, Camp Humphreys, Korea PI  
Michael Carter, Post 152, North Kingstown, RI  
Ginger Graham, Post 6740, Leesville, SC  
Gordon Paul, Post 2038, Pierre, SD  
David Brock, Post 5154, Maryville, TN  
Kimberly King, Post 10904, Manchester, TN  
Timothy Von Bon, Post 8307, Layton, UT  
Andy Lawson, post 8652, Coeburn, VA  
Mitchell Rubenstein, Post 2447, Edinburg, VA  
Thomas Spence, Post 4637, Martinsville, VA  
Robert Carroll, Post 9097, Hurricane, WV

**ASSISTANT INSPECTOR GENERAL:**

Janice Harris, Post 1349, Prattville, AL  
Michael Cassidy, Post 10450, Delta Junction, AK  
Raymond Gerving, Post 549, Tucson, AZ  
James Johnson, Post 9399, Apache Junction, AZ  
Joseph Beal, Post 10201, Brookfield, CT  
Billie Sherd, Post 10708, Illesheim, Germany EU  
Donald Bult, Post 11406, Oceanway, FL  
Kevin Eck, Post 8255, Middleburg, FL  
George Higginbotham, Post 7909, Jacksonville, FL  
John Keith, Post 7122, Floral City, FL  
Ova Moody, Post 4364, St. Petersburg, FL  
Sean Mattimoe, Post 970, Hickam AFB HI  
John Ayres, Post 1152, Kokomo, IN  
Steven Heshelman, Post 3321, Washington, IN  
Bryan Lineberry, 2457, New Haven, IN  
Gerald Huffman, Post 8884, Vinton, IA  
Harold Coons, Post 1022, Coffeyville, KS  
Peter Jensen, Post 1528, Saint Francis, KS  
Jerry Shanks, Post 7387, Hazard, KY  
Shane Fowler, Post 3619, De Ridder, LA  
Michael Bell, Post 5569, Ackerman, MS  
Joe Murnion, Post 7886, Jordan, MT  
Douglas Stout, Post 10247, Fernley, NV  
Richard Belling, Post 7564, West Fargo, ND  
Donald Clifford, Post 9857, Columbus, OH  
Michael Curtis, Post 7538, Struthers, OH

Michael Milam, Post 6069, Lebanon, OH  
David Price, Post 4578, Guthrie, OK  
Andrea Summerlin, Post 3156, Waldport, OR  
John Farrell, Post 11575, Phnom Penh, Cambodia PI  
John Gallo, Post 306, Pawtucket, RI  
Erik Rothering, Post 641, Columbia, SC  
Kenneth Payne, Post 6554, Plankinton, SD  
James Cooper, Post 1294, Lexington, TN  
Eric Spurbeck, Post 5156, Sweetwater, TN  
Russell Pogue, Post 10900, Moab, UT  
Kenneth Barron, Post 10840, Penhook, VA  
David Dudley, Post 12145, Dinwiddie, VA  
Melissa Patrick, Post 7814, Staunton, VA  
William Wilson, Post 7048, East Fairmont, WV

5. 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 (beginning on or after January 1), if the organization's annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990-EZ. 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 filling 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 averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which the calculations are 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.

6. The National Bylaws provide for only one type of membership: 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 procedures.

7. VFW Posts should take the necessary steps to incorporate under the laws of the state in which the Post is located. Financial responsibility laws, as interpreted by the courts, may cause members of unincorporated Posts to be at risk. Incorporating under the provisions of Sections 708 of the National Bylaws and the Manual of Procedure and the laws of the state will provide protection for Post members. Posts are urged to contact their Department Adjutant to obtain the proper forms for incorporating. The Articles of Incorporation must be reviewed by the Commander-in-Chief prior to forwarding them to the proper state authorities. It shall be the responsibility of the Post Commander to ensure full compliance with both sections and to ensure that all state requirements for annual filing, fees, etc., are met in a timely manner.

8. The attention of Post Commanders, County Council and District Commanders and inspecting officers is directed to Section 703 of the National Bylaws - 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.

9. All officers should obtain current 2021 copies of the podium edition of the Congressional Charter, Bylaws, Manual of Procedure and Ritual. Copies of the revised edition of the Congressional Charter, Bylaws, Manual of Procedure and Ritual are available through the VFW Store at National Headquarters. The 2021 revised edition reflects that in response to the deadly virus COVID-19, the 121st National Convention was held pro-forma where no amendments to the National Bylaws or Manual of Procedure were made.

10. 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.

11. The attention of 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 Post meeting. No Post, County Council, District, Department or National officer, or any other member, has authority to reject the application card of a person who is eligible for membership.

12. The attention of all units is called to Section 1101 of the National Bylaws and the 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. In addition to provisions of Auxiliary Bylaws, solicitation of funds or donations by Auxiliary units, including contracts with fund-raising organizations for greeting cards, calendars and/or label programs shall be subject to approval and ratification by the governing body of the corresponding unit of the Veterans of Foreign Wars.

13. Sections 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.

14. On August 24, 2019, the National Council of Administration passed a motion extending the authorization of the wear of the VFW logo to those who are not members of the VFW for the limited purpose of demonstrating public support of the VFW. This authorization is only applicable to the VFW logo reflected below:



This authorization does not include the Cross of Malta or any other trademark and service mark of the VFW, including its name, emblems, or insignia. The use of other trademarks and service marks, including the Cross of Malta, is still limited to VFW members in good standing unless such written consent has been obtained pursuant to Section 803 of the National Bylaws.

Only the VFW Store, its Licensed Vendors and those properly authorized pursuant to the National Bylaws may manufacture or sell merchandise bearing the VFW logo. Additionally, no person shall wear the VFW logo while engaged in any commercial or political activity in such a manner as likely to falsely convey that such activity is approved or endorsed by the Veterans of Foreign Wars of the United States.

Non-members desiring to wear the VFW logo should not knowingly harm, misuse or bring into disrepute the name or logos of the VFW. Authorization for non-members to wear the VFW logo is subject to revocation by the Veterans of Foreign Wars of the United States.

15. Certificates of charter evidencing consolidation have been issued to the following Posts:

Post Nos. 1773 and 3464 consolidated as Post No. 1773, Carrollton, Missouri

Respectfully,

A handwritten signature in black ink, appearing to read "Glen Tilley". The signature is written in a cursive style with a prominent flourish at the end.

Glen Tilley  
State Commander

ATTEST:

A handwritten signature in black ink, appearing to read "Eugene L. Perrino Sr.". The signature is written in a cursive style with a prominent flourish at the end.

Eugene L. Perrino Sr.  
State Adjutant/Quartermaster