# VETERANS OF FOREIGN WARS OF THE UNITED STATES DEPARTMENT OF FLORIDA

### General Orders No. 2

## 2025-26 Series

1. The following National appointments are hereby announced:

#### NATIONAL DEPUTY CHIEF OF STAFF:

Michael J. Dodge, Post 1349, Prattville, AL

Carolyn R. Kacal, Post 10029, North Pole, AK

Stuart C. Jensen, Post 549, Tucson, AZ

Nedra Sealey, Post 9972, Sierra Vista, AZ

Timothy B. Bryant, Post 3000, Quartz Hill, CA

Matthew T. Gillen, Post 10125, Rancho Cordova, CA

Timothy S. Ibarra, Post 2075, Hawthorne, CA

Richard E. Linares, Post 4647, North Highlands, CA

Paragon Paragon, Post 1679, Ventura, CA

Jonathan M. Pellior, Post 7264, Joshua Tree, CA

Carol J. Thomas, Post 12009, Conifer, CO

Felix Santana III, Post 189, New London, CT

Christopher Lucas, Post 6483, Milford, DE

Angelo D. Aldridge, Post 9334, Vilseck, Germany, EU

David L. Morgan, Post 10436, Kitzingen, Germany, EU

Brian Frank, Post 6287, Ruskin, FL

Sean P. Golder, Post 4538, Crawfordville, FL

Kenneth E. Michael, Post 10209, Spring Hill, FL

Antonio G. Salvo, Post 8205, Parker, FL

Jeanne M. Vogt, Post 4643, Satellite Beach, FL

Glenn M. Wright, Post 7909, Jacksonville, FL

Wayne Collins, Post 5080, Morrow, GA

William K. Stradtner, Post 9143, Cumming, GA

Daniel E. Damigo, Post 5423, Mountain Home, ID

Stephanie L. Kirksey, Post 6504, Waterloo, IL

Gregory J. Palmer, Post 5917, Bolingbrook, IL

Beverly S. Walker, Post 4495, Taylorville, IL

Richard Wojewnik, Post 5979, River Grove, IL

David S. Fradenburg, Post 1108, Richmond, IN

Curt W. Martin, Post 1421, Fort Wayne, IN

Wendell G. Richards Jr., Post 1154, Lafayette, IN

Aaron M. Grunden, Post 6957, Haysville, KS

James G. Jenkins Jr, Post 6401, Bonner Springs, KS

Claud F. Wyatt, Post 4075, Frankfort, KY

Leander J. Daigle Jr., Post 9903, Church Point, LA

Joshua K. Doroen, Post 6187, Fort Fairfield, ME

### NATIONAL DEPUTY CHIEF OF STAFF (CONT):

John W. Stuart III, Post 3285, Frederick, MD

James J. Barrett, Post 523, Clinton, MA

Robert Santiago, Post 1018, Boston, MA

Ronald L. Amend, Post 8465, Port Huron, MI

Paul E. McIvor, Post 8594, Yale, MI

David S. Miller, Post 1138, Monroe, MI

Charles A. Dresen, Post 6208, Prior Lake, MN

Gary E. Klemetson, Post 2793, Thief River Falls, MN

Theodore J. Mavencamp, Post 7664, Maple Lake, MN

Cathy M. Osterbauer, Post 8731, Monticello, MN

Kenneth G. Schroepfer, Post 7, Minneapolis, MN

Richard M. Thornton, Post 4272, Columbus, MS

David L. Bozarth, Post 257, El Dorado Springs, MO

Ann E. Stanfield, Post 12243, Union, MO

Dean House, Post 276, Whitefish, MT

Chris A. Beaty, Post 9675, Papillion, NE

Donald C. Pettyjohn, Post 12093, Las Vegas, NV

Gregory P. Lynch, Post 1088, Kingston, NH

Robert M. Forsythe, Post 5890, Rio Rancho, NM

Thad L. Barber, Post 6533, Randolph, NY

Patrick Iuliucci, Post 3350, East Rockaway, NY

Norbert A. Neiderer, Post 125, Plattsburgh, NY

Robert Weingaertner, Post 7552, Hillsdale, NY

Francis Zacarolli, Post 7552, Hillsdale, NY

Richard D. Jones, Post 2771, Kinston, NC

Neal O. Lyman, Post 670, Fayetteville, NC

Joshua W. Bender, Post 2529, Sandusky, OH

Gregory W. Breeding, Post 1662, Amherst, OH

Bruce L. Geddes, Post 2984, Northwood, OH

Michael L. Hughes, Post 3035, Delphos, OH

Gus E. Vitali, Post 9550, Centerville, OH

Dan M. Fuller, Post 577, Tulsa, OK

Robert A. Beck, Post 4039, Creswell, OR

James R. Morrissey, Post 2485, Angeles City, Phillipines, PI

Richard M. Elster, Post 7632, Elizabeth, PA

Jessica M. King, Post 8430, East McKeesport, PA

Melody J. Kutyba, Post 1754, Huntingdon, PA

Roger F. Miller, Post 2493, Mount Wolf, PA

Thomas A. Sally, Post 5954, Red Hill, PA

Richard E. Stefanick, Post 9197, Etna, PA

Kevin Joy, Post 11079, Elgin, SC

Charles D. McKean, Post 3298, Parkston, SD

James E. Briggs, Post 1406, Dallas, TX

Shenna R. Lawless, Post 8273, Frisco, TX

Marcey J. Phillips, Post 4709, Conroe, TX

Timothy P. Qualls, Post 2205, Denton, TX

Stephen L. Starbuck, Post 7108, San Antonio, TX

Francis R. Torres, Post 10351, Hemphill, TX

Roy G. Kunzi, Post 10900, Moab, UT

### NATIONAL DEPUTY CHIEF OF STAFF (CONT):

Scott A. St. Onge, Post 798, Newport, VT

Gary W. Adams Jr., Post 1115, Hillsvale, VA

Thomas F. Gimble, Post 1503, Dale City, VA

Matthew M. Mayer, Post 12225, U.S. Naval Base, Guantanamo Bay, Cuba

Troy J. Wagers, Post 392, Virginia Beach, VA

Earl D. McKinney, Post 7392, Oak Harbor, WA

Carla S. Scott, Post 2047, Chewelah, WA

Joel B. Higley, Post 8364, Oceana, WV

Robert H. Buehler, Post 1393, West Bend, WI

Gregory A. Roth, Post 8338, Barron, WI

#### **ASSISTANT INSPECTOR GENERAL:**

Shaun D. Canfield, Post 5850, Eufaula, AL

Melvin R. Sheppard, Post 3836, Talkeetna, AK

Tina Marie Bey, Post 549, Tucson, AZ

Keith J. MacDonald, Post 12098, Buckeye, AZ

Edwin F. Allert, Post 3327, Alturas, CA

Leonard P. Ladue, Post 3981, Grand Junction, CO

Earl S. Colella, Post 10004, Jewett City, CT

Eric Guest Jr, Post 6483, Milford, DE

Emilio Andujar, Post 10436, Kitzingen, Germany, EU

Johnny R. Borden, Post 8862, Vicenza, Italy, EU

Stephen E. Blackwell, Post 7674, Fort Walton Beach, FL

George F. Edwards, Post 2550, Dunedin, FL

Lawrence M. Gehlhausen, Post 4174, Lehigh Acres, FL

Ronnie D. Holladay, Post 4407, Gulf Breeze, FL

Lonnie M. Loff, Post 4141, Delray Beach, FL

Charles J. Howe, Post 660, Savannah, GA

Phillip E. Martin, Post 7116, Sylvania, GA

Ralph W. Binion III, Post 5423, Mountain Home, ID

Glen F. Goodrich, Post 4495, Taylorville, IL

Bradley P. Gould, Post 630, Urbana, IL

Elton H. Murphy, Post 4668, La Salle, IL

Robert W. Pluskota, Post 8283, Steger, IL

Debrah J. Fox, Post 1728, Winamac, IN

Donald A. Griffin, Post 717, Saint John, IN

Celeste M. Rhoads-Herrera, Post 5782, Elwood, IN

Gerald D. Marvin, Post 3147, La Crosse, KS

Michael Riley, Post 1786, Manhattan, KS

Jared Michael Bonvell, Post 3205, Alexandria, KY

Jackie G. Hansen, Post 4752, Houma, LA

Danford G. Saucier, Post 9389, Caribou, ME

Thomas V. Kimball Jr., Post 10159, Salisbury, MD

Stephen M. Ruggiero, Post 2017, Dedham, MA

Derek S. Braun, Post 2780, Traverse City, MI

Daren K. Humes, Post 9931, Bridgeport, MI

Scott E. Taylor, Post 1075, Harrison, MI

Bryan D. Anderson, Post 6992, Sauk Rapids, MN

#### **ASSISTANT INSPECTOR GENERAL (CONT):**

Jake H. Berndt, Post 8144, Hoyt Lakes, MN Jerrold C. Brletich, Post 9625, Coon Rapids, MN Lawrence E. Grindland, Post 1210, Hastings, MN Bruce A. Malterud, Post 1260, Bemidji, MN Ronald Widell, Post 8731, Monticello, MN John H. Duncan, Post 5397, Hattiesburg, MS Richard A. Clowers, Post 1667, Ridgedale, MO Chester L. Jones, Post 1894, Clinton, MO Jason A. Stanfield, Post 12243, Union, MO Jack A. Hawley, Post 1087, Great Falls, MT John D. Baum, Post 8221, Tecumseh, NE Phillip L. Mullins, Post 8336, Moapa Valley, NV Timothy J. O'Hearne, Post 8497, Charlestown, NH Jack Lovato, Post 9676, Los Lunas, NM Neil K. Jordan, Post 1896, Jamaica, NY Ronald J. Jubis, Post 6001, Yorkville, NY Ronald S. Mironchik, Post 8645, New Paltz, NY Daniel J. O'Brien, Post 686, High Falls, NY Mark E. Rosenzweig, Post 8444, Albany, NY Raymond F. Thies, Post 8692, Town of Colonie, NY Samantha A. Cahill, Post 5202, Waynesville, NC Tanner P. Port, Post 670, Fayetteville, NC Roy J. Campbell Jr., Post 6387, New Matamoras, OH Stephen M. Eldred, Post 7262, Greenville, OH Kevin P. Mallonee, Post 4161, Arcanum, OH Craig W. Tenhundfeld, Post 6428, Addyston, OH Marcus S. Fisher, Post 3656, Bristow, OK Brian J. Hamic, Post 2485, Angeles City, Phillipines, PI Brian K. Armstrong, Post 8427, Herminie, PA Craig A. Fisher, Post 5956, Manheim, PA Vincent D. Gavin Sr., Post 7963, Evnon, PA Richard R. King, Post 8430, East McKeesport, PA Thomas C. Lawton, Post 5821, Blairsville, PA David V. Seymore, Post 7377, Sankertown, PA Eddie Williams, Post 4262, Columbia, SC Kenneth P. Payne, Post 6554, Plankinton, SD Melvin Harper, Post 6873, Abilene, TX Juan Martinez Jr, Post 9174, San Antonio, TX Timothy Middleton, Post 2205, Denton, TX Raul G. Ruelas, Post 8790, Houston, TX John E. Shipley, Post 6970, Poteet, TX Jason Williams, Post 8273, Frisco, TX Brent C. Colledge, Post 9413, Tooele, UT Labrina D. Banks, Post 3219, Phoebus, VA Kathleen A. Goodall, Post 4809, Norfolk, VA Leo R. Pedersen III, Post 3219, Phoebus, VA Thomas G. Troy, Post 5412, Burke, VA Jeffrey S. Byrd, Post 2224, Puyallup, WA Steven L. Woodward, Post 2224, Puyallup, WA

### **ASSISTANT INSPECTOR GENERAL (CONT):**

Charles M. Ryan, Post 4442, Elm Grove, WV Dale P. Dahlke, Post 10187, Edgar, WI Camerron F. Wettern, Post 2534, Wisconsin Rapids, WI

- 2. 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.
- 3. 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.
- 4. 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.
- 5. All officers should obtain current 2026 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 2026 revised edition reflects the amendments adopted by the 126th National Convention, which became effective on Sept. 11, 2025.
- 6. 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.
- 7. No Post, County Council, District, Department or National officer, or any other member, has authority to reject the application of a person who is eligible for membership. 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.

- 8. 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.
- 9. 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.
- 10. 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.

11. 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 990-EZ. Small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less are required to submit Form 990-N, also known as the e-Postcard. The 990-N must be filed electronically. 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. It 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. It 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 consecutive tax filing 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.

Kemi S. Hice

Kevin "Scott" Hice State Commander

ATTEST:

John L. Coleman

State/Adjutant/Quartermaster