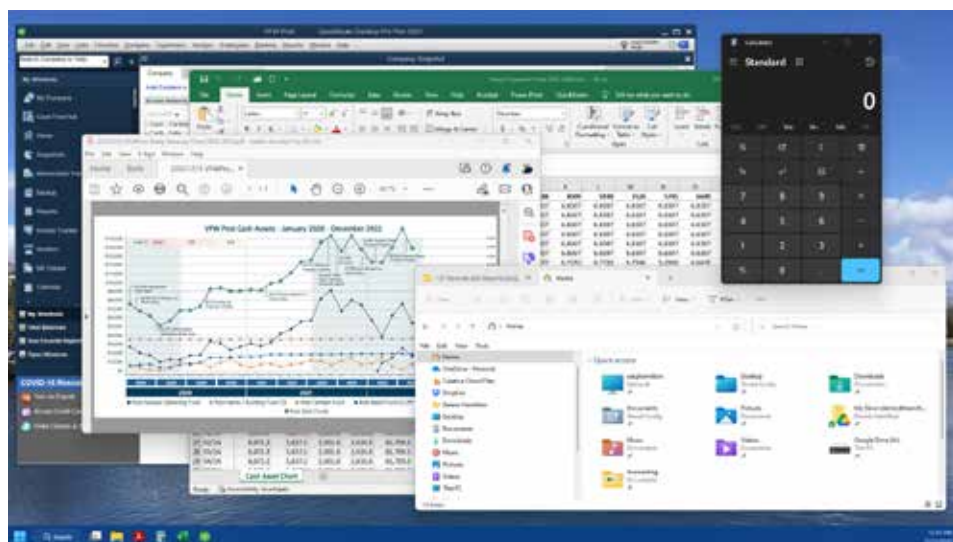
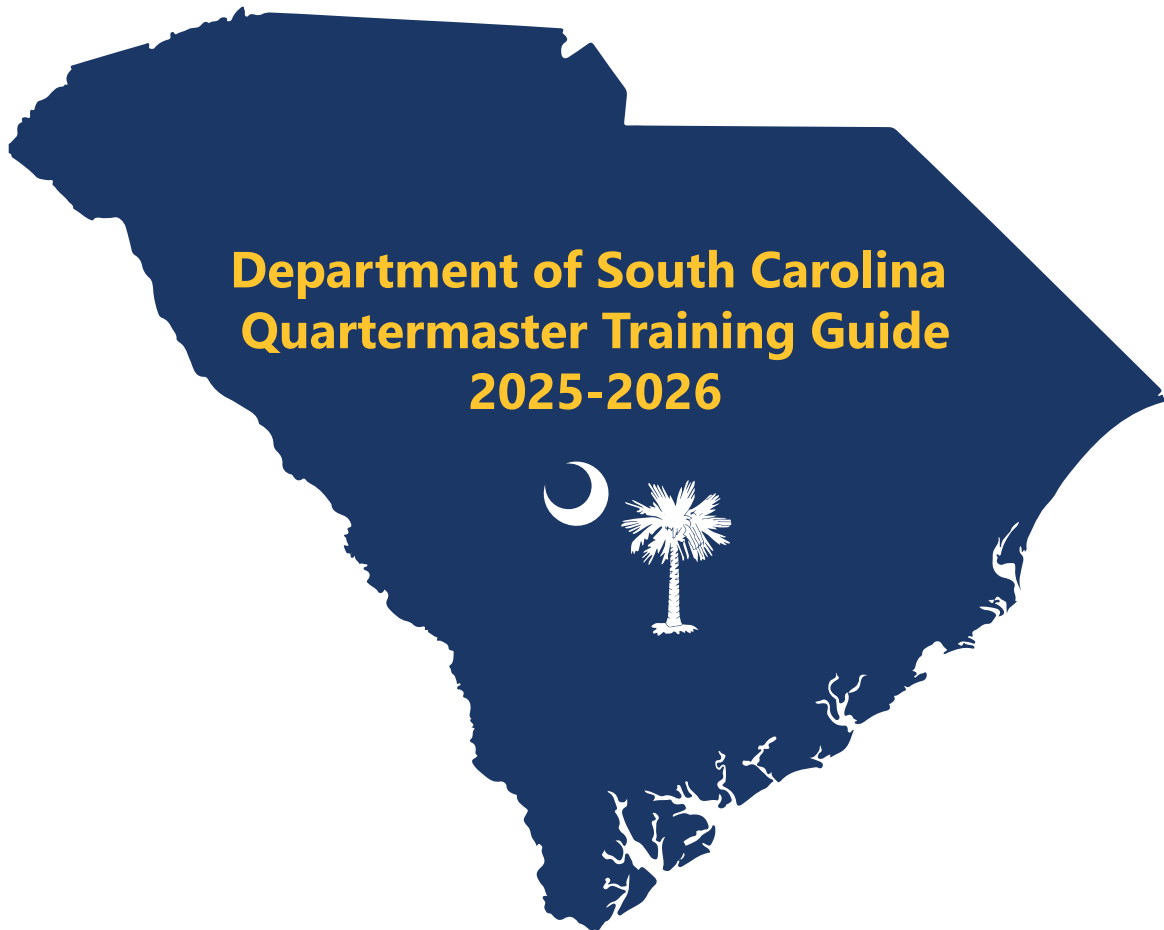




**VETERANS OF FOREIGN WARS.**



# TABLE OF CONTENTS:

## SECTION I - DUTIES AND RESPONSIBILITIES

- Purpose of This Training Guide - Page 2
- VFW Quartermaster Guide Introduction - Page 2
- VFW Trustee Guide - Page 2
- VFW Congressional Charter Section 218 Quartermaster Duties - Page 3

## SECTION II - RESOURCES, MATERIALS, AND FORMS

- Resources and Training at VFW - Page 4
- Resources and Training at VFW (CONT) - Page 5
- Resources and Training at VFWSC - Page 6

## SECTION III - VFW ADMINISTRATIVE YEAR

- VFW Administrative Year – July 1 to June 30 - Page 7
- VFW Administrative Year – July 1 to June 30 (CONT) - Page 8
- Other Important Dates - Post Specific: (fillable) - Page 9
- Month / Quarter / Annual Planner (fillable) - Page 10

## SECTION IV - ADMINISTRATIVE PLANNING PROCESSES

- Administrative Requirements Throughout the Year - Page 11
- Daily / Weekly / Monthly - Page 12
- Quarterly - Page 13
- Annually - Page 14
- Post Notes - Page 15

## NOTE: VFW DEPARTMENT OF SC - ADJUTANT/QUARTERMASTER

### Satellite Office (Mailing Location):

VFW Department of South Carolina  
622 Bridlewood Ln  
Mount Pleasant, SC 29464  
C: 843-327-3858  
qm@vfwsc.org or aqm@vfwsc.org  
adj@vfwsc.org or aaqm@vfwsc.org

### Headquarters:

VFW Department of South Carolina  
210 Glassmaster Rd.  
Lexington, SC 29072

**ALL** checks to the Department are Payable  
to: **VFW Department of SC** (or)  
**VFW Dept. of SC** (or)  
**VFWSC**

## PURPOSE OF THIS TRAINING GUIDE:

This document is intended as an operational guide for the Post Quartermaster to use to perform the duties outlined in the Veterans of Foreign Wars Bylaws, Manual of Procedure and Ritual. Subsequently, the Department of SC, Districts and Posts Bylaws may dictate additional requirements. The National and Department dashboards outline requirements established for compliance and achieving All-State and All-American post status.



Review and know the Bylaws for the Post, Operations and Canteen to ensure compliance in your duties and obligations.

### VFW QUARTERMASTER INTRODUCTION DOCUMENT, PAGE 3:

The Post Quartermaster is the chief financial officer of the Post. The Quartermaster is the custodian of all Post property and the officer responsible for safeguarding Post funds and property. The Quartermaster is accountable to the Post, Department, and the National Organization for all the monies, securities, vouchers and property of the Post. The Quartermaster is the only one authorized under the Bylaws, to receive, handle, and account for funds of the Post. As Quartermaster, you may authorize a person to disburse funds on your behalf; however, they must be bonded. There are no exceptions to this rule!

### VFW TRUSTEE GUIDE DOCUMENT, PAGE 2:

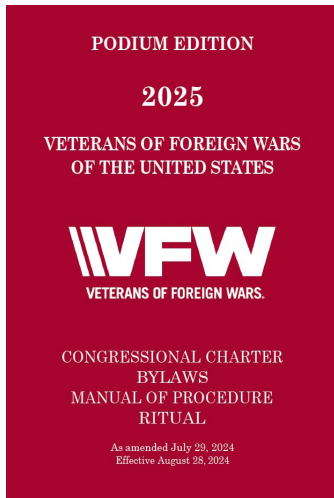
The Trustee is an elected auditor – a person tasked to routinely examine accounts and accounting records, compare the charges with the vouchers, verify balance sheets and income items, and state the result in order to ensure that all disbursements are in line with the Bylaws and that all disbursements have been made with prior approval of the Post. Trustees play a vital role in ensuring the funds of the Post are audited and accounted for accordingly.

Trustees are primarily the **watchdogs** of the funds. They make certain no one has their fingers in the till and the assets of the Post are safeguarded and protected.

Equally important should be the prevention of fraud. Where funds are guarded carelessly or poor record keeping is in place, the Trustee should call attention to this and make every effort to correct it. The Trustees' duties extend to all operations of the Post: their audits must cover all activities, including the club rooms, the bar, bingo, or any other source of income or financial transactions.

**NOTE:** The Trustees are responsible for performing a regular inventory along with the House Committee Chair and Canteen Manager of all liquors in the Canteen to make ensure there is not any theft going on.

# 2025 VFW CONGRESSIONAL CHARTER - BYLAWS MANUAL OF PROCEDURE - RITUAL



## SEC. 218 - OFFICERS AND CHAIRMEN, DUTIES AND OBLIGATIONS.

(5) Quartermaster. Among the duties of a Post Quartermaster, the Quartermaster shall:

- a. Qualify and secure a bond in a sum at least equal to the amount of the liquid assets for which the Quartermaster may be accountable in accordance with Section 703.
- b. Collect all monies due the Post, giving receipt therefore, and have charge of the funds, securities and other property of the Post, all of which shall be placed in their care. The Quartermaster shall be the accountable officer of the Post and the Treasurer of all committees handling funds.
- c. Disburse funds as properly authorized by the Post using accepted banking practices. Unless otherwise provided for in Post Bylaws, all disbursements of Post funds shall bear the signature of the Quartermaster or other person(s) authorized by the Quartermaster. Such other authorized person(s) shall be bonded with an indemnity company as surety in a sum at least equal to the amount of the liquid assets for which the Quartermaster may be accountable in accordance with Section 703.
- d. Receive annual membership dues (admission fees if applicable) and life membership fees and forward the Department and National dues and life membership fees immediately to National Headquarters as prescribed in Section 104.
- e. Provide the Post Trustees with all records, files and statements required or necessary for the preparation of the Post Trustees Quarterly Report of Audit.
- f. Reconcile and verify all transactions listed on all bank statements to assure the accuracy of Post records. The books and records of the Quartermaster shall be maintained in a legible and uniform format. Record keeping by electronic means may be used, provided a back-up is maintained. Books and records shall be available for inspection by authorized officers and Post members at all reasonable times. Unless specifically authorized by the Post to remove such books and records from its facilities, they will be kept at the Post facilities.
- g. Provide access and transfer to their successor in office or anyone designated by higher authority, without delay, all books, records, papers, monies, securities and other property of the Post in their possession or under their control.
- h. Comply with, and perform all duties required of the Quartermaster by the laws and usages of this organization, applicable Bylaws and orders from lawful authority and perform such other duties as are incident to such office.
- i. Report on transactions concerning receipts and expenditures, for any given period, at a regular or special meeting of the Post.
- j. File appropriate forms as required by Federal, State and Local Statutes or regulations.



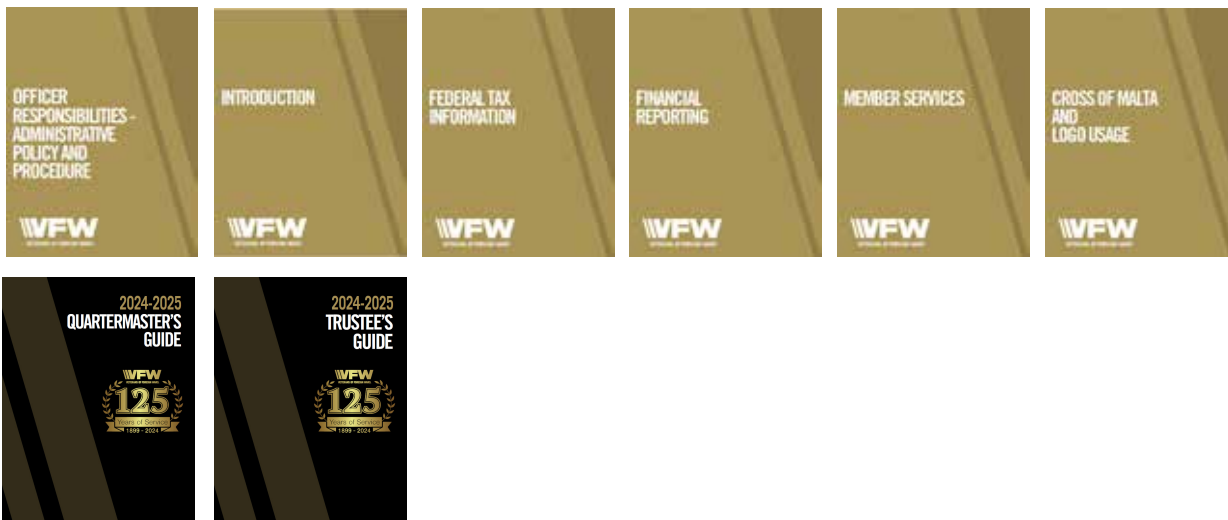
# RESOURCES AND TRAINING - VFW

## VFW.ORG

<https://www.vfw.org/>

### My VFW - VFW Training & Support

- **Bylaws: Training, Forms & Templates**
  - 2025 Podium: Bylaws, MOP and Ritual
  - Forms: District, Post and General
- **Training**
  - Elected and Appointed Officer-Specific Materials
    - Commanders (Actually All Officers should read this Policy and Procedures)
      - **Officer Responsibilities Administrative Policy and Procedures**
    - Quartermasters
      - **2024-2025 Quartermaster's Guide - Guides and training materials to educate and assist you in your role**
      - Quartermaster Guide Introduction - A road map to Quartermaster duties and responsibilities
      - Quartermaster Guide to Federal Tax Information - Tax rules and procedures you should know
      - Quartermaster Guide to Financial Reporting - Uniform System of Post Records/Accounts 101
      - Quartermaster Guide to Member Services & Dues Processing - Find out what forms to fill out, and when
    - Trustees
      - 2024-2025 Trustees' Guide - Guides and training materials to educate and assist you in your role



- **Membership Recruiting & Retention**
  - Applications and Forms
  - Brochures
  - Eligibility
  - Recruiting Tools
  - Promotional Tools



# RESOURCES AND TRAINING - VFWSC

**VFWSC.ORG**

<https://www.vfwsc.org/>

**VFWSC Website**

- Programs
  - Buddy Poppy
  - Membership
- Resources
  - Reports & Forms
  - Quartermaster Resources
- Login (Member ID #: / Password: Last Name)
  - Members Only (Dashboard and more)
    - Department Report Card
    - Report Card Guide
    - Report Card Dashboard Errors/Problems/Questions
    - Community Service Reporting
    - Community Service Categories
    - Department of SC By-Laws
    - Report Card - AA Dashboard Decision Tree
    - Memstats Explained
    - Program Reporting



Web browser window showing the VFWSC website dashboard. The page title is "VFWSC - Department of South Carolina". The page content is titled "Department of South Carolina" and "Department of South Carolina". The page displays a table with columns for "Location", "Fiscal Year", "Total", "Total", "Total", and "Total". The table contains data for various locations and fiscal years, with values ranging from 0 to 1,000,000. The table is organized into sections: "Good Standing", "Audit", and "Community Service Reporting".

Location	Fiscal Year	Total	Total	Total	Total
00001	2019	1,000,000	1,000,000	1,000,000	1,000,000
00002	2019	1,000,000	1,000,000	1,000,000	1,000,000
00003	2019	1,000,000	1,000,000	1,000,000	1,000,000
00004	2019	1,000,000	1,000,000	1,000,000	1,000,000
00005	2019	1,000,000	1,000,000	1,000,000	1,000,000
00006	2019	1,000,000	1,000,000	1,000,000	1,000,000
00007	2019	1,000,000	1,000,000	1,000,000	1,000,000
00008	2019	1,000,000	1,000,000	1,000,000	1,000,000
00009	2019	1,000,000	1,000,000	1,000,000	1,000,000
00010	2019	1,000,000	1,000,000	1,000,000	1,000,000
00011	2019	1,000,000	1,000,000	1,000,000	1,000,000
00012	2019	1,000,000	1,000,000	1,000,000	1,000,000
00013	2019	1,000,000	1,000,000	1,000,000	1,000,000
00014	2019	1,000,000	1,000,000	1,000,000	1,000,000
00015	2019	1,000,000	1,000,000	1,000,000	1,000,000
00016	2019	1,000,000	1,000,000	1,000,000	1,000,000
00017	2019	1,000,000	1,000,000	1,000,000	1,000,000
00018	2019	1,000,000	1,000,000	1,000,000	1,000,000
00019	2019	1,000,000	1,000,000	1,000,000	1,000,000
00020	2019	1,000,000	1,000,000	1,000,000	1,000,000
00021	2019	1,000,000	1,000,000	1,000,000	1,000,000
00022	2019	1,000,000	1,000,000	1,000,000	1,000,000
00023	2019	1,000,000	1,000,000	1,000,000	1,000,000
00024	2019	1,000,000	1,000,000	1,000,000	1,000,000
00025	2019	1,000,000	1,000,000	1,000,000	1,000,000
00026	2019	1,000,000	1,000,000	1,000,000	1,000,000
00027	2019	1,000,000	1,000,000	1,000,000	1,000,000
00028	2019	1,000,000	1,000,000	1,000,000	1,000,000
00029	2019	1,000,000	1,000,000	1,000,000	1,000,000
00030	2019	1,000,000	1,000,000	1,000,000	1,000,000
00031	2019	1,000,000	1,000,000	1,000,000	1,000,000
00032	2019	1,000,000	1,000,000	1,000,000	1,000,000
00033	2019	1,000,000	1,000,000	1,000,000	1,000,000
00034	2019	1,000,000	1,000,000	1,000,000	1,000,000
00035	2019	1,000,000	1,000,000	1,000,000	1,000,000
00036	2019	1,000,000	1,000,000	1,000,000	1,000,000
00037	2019	1,000,000	1,000,000	1,000,000	1,000,000
00038	2019	1,000,000	1,000,000	1,000,000	1,000,000
00039	2019	1,000,000	1,000,000	1,000,000	1,000,000
00040	2019	1,000,000	1,000,000	1,000,000	1,000,000
00041	2019	1,000,000	1,000,000	1,000,000	1,000,000
00042	2019	1,000,000	1,000,000	1,000,000	1,000,000
00043	2019	1,000,000	1,000,000	1,000,000	1,000,000
00044	2019	1,000,000	1,000,000	1,000,000	1,000,000
00045	2019	1,000,000	1,000,000	1,000,000	1,000,000
00046	2019	1,000,000	1,000,000	1,000,000	1,000,000
00047	2019	1,000,000	1,000,000	1,000,000	1,000,000
00048	2019	1,000,000	1,000,000	1,000,000	1,000,000
00049	2019	1,000,000	1,000,000	1,000,000	1,000,000
00050	2019	1,000,000	1,000,000	1,000,000	1,000,000

# VFW ADMINISTRATIVE YEAR - JULY 1 - JUNE 30

## IMPORTANT DATES AND MILESTONES:

**NOTE:** Monthly, Quarterly and Annual requirement details are explained in the next section, “QM Administrative Requirements Throughout the Year”



**JUL 31**

### Trustee Audit Report

*Period April 1 – June 30.* Deadline to send Quarterly Trustee Audit Report to the State Quartermaster. *All trustee reports must be completed by trustees only. A minimum of two trustees must sign the report, plus the Commander. Send signed report to the State Quartermaster at [qm@vfwsc.org](mailto:qm@vfwsc.org).*

**AUG 31**

### Officer Bonds

Deadline for paying Quartermaster Bond. At a minimum the Quartermaster and Commander should be bonded along with anyone who is on post bank accounts. Forms are located on <https://vfwsc.org/>

**SEP 30**

### Buddy Poppy

Buddy Poppies All State 500 / All American 3 per Member. Order thru the State Quartermaster at [qm@vfwsc.org](mailto:qm@vfwsc.org) No later than 1/31/2024. Forms are located on <https://vfwsc.org/>

**SEP 30**

### Employee Bonds

Deadline for paying all Employee Bonds. All paid employees and volunteers handling any post funds should be bonded. Forms located on <https://vfwsc.org/>

**OCT 30**

### Trustee Audit Report

*Period July 1 to September 30.* Deadline to send Quarterly Trustee Audit Report to the State Quartermaster. *All trustee reports must be completed by trustees only. A minimum of two trustees must sign the report, plus the Commander. Send signed report to the State Quartermaster at [qm@vfwsc.org](mailto:qm@vfwsc.org).*

**NOV 15**

### File 990 IRS (If filing on VFW Administrative year 7/1 – 6/30)

Deadline for filing Annual post and district 990 tax return with the IRS. *Send a copy to the State Quartermaster at [qm@vfwsc.org](mailto:qm@vfwsc.org) (Refer to Annual)*

**NOV 15**

### South Carolina Charities and Raffle

Submit your South Carolina Charities and Raffle request and submission to the SC Secretary of State due by November 15. Each Post must file yearly as a charitable organization. The current cost is \$50.00 / year. If the Post holds fundraising raffles, they too must be filed by November 15th. You must fill out an annual financial report every year. You can submit a 990-EZ or a 990 as your financial report, the 990N is not allowed. File at <https://sos.sc.gov/>

# VFW ADMINISTRATIVE YEAR - JULY 1 - JUNE 30 (CONT)

## IMPORTANT DATES AND MILESTONES:



### JAN 30 — Trustee Audit Report

**Period October 1 to December 31.** Deadline to send Quarterly Trustee Audit Report to the State Quartermaster. *All trustee reports must be completed by trustees only. A minimum of two trustees must sign the report, plus the Commander. Send signed report to the State Quartermaster at [qm@vfwsc.org](mailto:qm@vfwsc.org).*

### APR 30 — Trustee Audit Report

**Period January 1 to March 31.** Deadline to send Quarterly Trustee Audit Report to the State Quartermaster. *All trustee reports must be completed by trustees only. A minimum of two trustees must sign the report, plus the Commander. Send signed report to the State Quartermaster at [qm@vfwsc.org](mailto:qm@vfwsc.org).*

### APR 30 — Post Election Report

File annual Election Report, May 15 Absolute Deadline - Once Post Elections have been held and all Commander Appointed positions are complete, Submit your post-election report to VFW National (OMS) HQ or Department of South Carolina HQ. (Any change of officers at any time of the year requires a new Post-Election report be submitted online with VFW National (OMS). **NOTE:** *All officers should have: 1) a valid email address 2) a phone number. The following officers must be complete. The Commander, SV, JV, Adjutant, Quartermaster, Trustees.*

### APR 30 — District Delegate Dues

Have District Delegate Dues paid 15 days prior to District Convention. The District Quartermaster will send dues around March 15 annually. If this is not paid your post will be in arrears with District and your post will not have a vote at the District Convention

### MAY 15 — File 990 IRS (If Filing on Calendar Year 1/1 – 12/31)

Deadline for filing Annual post and district 990 tax return with the IRS. *Send a copy to the State Quartermaster at [qm@vfwsc.org](mailto:qm@vfwsc.org) (Refer to Annual)*

### MAY 15 — Department Delegate Dues

Have Department Delegate Dues paid prior to Department Convention. The State Quartermaster will send out a delegate strength report for dues in early April. If this is not paid your post will be in arrears with Department and your post will not have a vote at the Department Convention and you may be at risk of being suspended.

### JUN 15 — National Delegate Fee

Pay your National Delegate fee (\$25.00 + \$10 / Delegate) to VFW National for the National Convention. If this is not paid you will be found in arrears with National and may be suspended. You can register your delegates and pay directly in OMS registering at least one member for the National Convention annually.

# OTHER IMPORTANT DATES:

## IMPORTANT DATES AND MILESTONES:



### JUL 31 — IRS - Post Address, Post Location, Responsible Party

In the event of a change for the Post Business mailing address. Post Business location. or Identity of Post responsible party (typically the Quartermaster): File Form 8822-B is for businesses and other entities with an Employer Identification Number. **NOTE:** *Changes in responsible parties must be reported to the IRS within 60 days. See*

*<https://www.irs.gov/forms-pubs/about-form-8822-b>*

### JAN 31 — Liquor License 20 - 20

Stay current paying Liquor By The Drink taxes prior to the license expiration date. Become familiar with the requirements of your Officers when Applying for OR Renewing licenses with SCDOR i.e., Background Checks, Taxes etc. (Licenses are renewed every two years in February – verify your current licenses **Expiration Date**, Date Issued, Start Date, **End Date**)

- PBW – On Premise Beer and Wine (No taxes paid on Beer and Wine)
- PLC – Non-Profit Private Club Liquor By The Drink (Monthly - Pay Liquor taxes to SCDOR)

### Post Insurance

Review and renew post Insurance for Property, Liability, Liquor Liability when your policy is coming due. Also consider liabilities such as a rider policy for Turkey Shoots etc., Flood if prone to flood zone. Each post may have unique requirements.

### All-State (Financial Contributions)

Make contributions to the 1) Commanders Special Project 2) VFW National Home and 3) VSO Donation (Veterans Services Officer) to the State Quartermaster at [qm@vfwsc.org](mailto:qm@vfwsc.org)

### All-American (Financial Contributions)

My VFW > OMS > All-American Dashboard: VMS Donation.

Veterans & Military Support - Donate on Behalf of Your Department, District or Post

**NOTE:** *It is required you submit your specific Department, District or Post information in the form text fields to properly receive credit for All American standing.*

## NOTES:



3Q

JULY

AUGUST

SEPTEMBER

4Q

OCTOBER

NOVEMBER

DECEMBER

1Q

JANUARY

FEBRUARY

MARCH

2Q

APRIL

MAY

JUNE



# ADMINISTRATIVE REQUIREMENTS THROUGHOUT THE YEAR

- If at all possible and reasonable fees, have a **CPA** on retainer working with the post to handle payroll, taxes and other filings.
- Use QuickBooks online with Automated Payroll Services
- Know your **EIN** and **Business Name** or **DBA** with the IRS
- Know your Tax-Exempt Status with Federal (IRS: 8718/1024) and State
  - 990's Filed and Tax-Exempt Final Determination Letter. Always forward copies of these documents to the State Quartermaster.

**Digital versus Paper Record Keeping** - Section 218 (5) f.: Reconcile and verify all transactions listed on all bank statements to assure the accuracy of Post records. The books and records of the Quartermaster shall be maintained in a legible and uniform format. **Record keeping by electronic means may be used, provided a back-up is maintained.** Books and records shall be available for inspection by authorized officers and Post members at all reasonable times. Unless specifically authorized by the Post to remove such books and records from its facilities, they will be kept at the Post facilities.

- (Physical location vs the Cloud) We have been in the personal computer age for 40 years. Storing **ALL** your documents in the Cloud (One Drive, Google Workspace etc.) not only ensure all records are kept and maintained, but can be made available to Trustees, Officers anywhere, anytime.
- Create a Gmail account for the Post Quartermaster use such as [vfwp1234qm@gmail.com](mailto:vfwp1234qm@gmail.com). Use this email account with Banks, Utilities, Vendors, IRS, SC MyDORWAY etc. This way all accounts and records can be maintained through a central point. The Gmail account can be passed from one Quartermaster to the next using the same account name and logins to all things financial. A new Quartermaster would only have to update passwords and continue business seamlessly.
- Setup calendar reminders in Outlook, Google Calendar or whatever you use for each significant date for reminders and tracking your progress.

Stay well organized and on top of everything and you greatly mitigate risk and stay ahead of the curve making your job far less stressful.

If ever in doubt or unsure of what to do, reach out to your District or State Quartermaster for assistance.

When your term is coming to an end, succession planning is critical. Not only turn over all records and monies over to the new Quartermaster, mentor and share your knowledge.

## DAILY / WEEKLY

### 1. Daily / Weekly

- A. Payroll** - Ensure Employee Payroll submission through Payroll services being used e.g., CPA, Intuit...
- B. Canteen Funds** - Canteen/Club, count each day's cash, envelopes, enter into QuickBooks (QB) or accounting software, prepare and make deposits
- C. Committees / Other Funds** - Process funds through mail, transactions for donations, fundraisers, tournaments, documents etc. enter into QB to appropriate accounts based on account and income category
- D. Cash / Checks** - Process any remaining cash/checks for donations, Buddy Poppies etc. and prepare and make deposits
- E. Membership** - Review / enter Membership applications into spreadsheet for processing, review membership Eligibility with Committee Qualified / Not Qualified and notify of status by email
- F. Membership Mondays** – Held weekly Live and video archived for review if you can't make the meetings. A lot of great information from National and opportunity to learn.

## MONTHLY

### 1. Monthly

- A. Bank Accounts** - Download checking/savings bank statements and reconcile ALL accounts, cash accounts, with QB entries to balance accounts to determine Total Post Cash Assets for previous month
- B. Quartermaster Report(s)** - Prepare Quartermaster Report, Canteen Financial Report (From POS), Reconciliation Reports, Profit & Loss Report, Net Profit Margin Report (Canteen and Post), New/Transferring Member Report and prepare for next the membership meeting
- C. Disseminate Reports** - Email ALL prepared QM reports to ALL Officers, Trustees, HCC and CM for next business meeting and be ready to report.
- D. Membership (OMS)** - Process all Post approved memberships following your post vote to accept in each business meeting with new and transfer memberships process in OMS and notify / welcome new members.
- E. Liquor Tax** - Pay Liquor Sales taxes to SCDOR. (Liquor sales only, beer and wine are not taxed)  
SC: MyDORWAY <https://mydorway.dor.sc.gov/>
- F. Employer Taxes** - Pay your Employer taxes to the IRS and SC.
  - I. IRS: EFTPS: The Electronic Federal Tax Payment System  
<https://www.irs.gov/> Pay > Electronic Federal Tax Payment System (EFTPS)  
<https://www.eftps.gov/>  
IRS Form 941 - <https://www.irs.gov/forms-pubs/about-form-941>
  - II. SC: MyDORWAY - <https://mydorway.dor.sc.gov/>

## QUARTERLY

### 1. Quarterly

**A. Taxes FUTA / SUTA** - Pay your Employer payroll unemployment taxes to the IRS (FUTA) and South Carolina (SUTA).

**I. IRS FUTA:** EFTPS: The Electronic Federal Tax Payment System

<https://www.irs.gov/> Pay > Electronic Federal Tax Payment System (EFTPS)

<https://www.eftps.gov/>

IRS Form 940 - <https://www.irs.gov/forms-pubs/about-form-941>

(Jan-Mar) Before April 30

(Apr-Jun) Before July 31

(Jul-Sep) Before October 31

(Oct-Dec) Before January 31

**II. SC SUTA:** South Carolina Department of Employment and Workforce

<https://www.dew.sc.gov/unemployment-tax-information/paying-your-tax>

(Jan-Mar) Before April 30

(Apr-Jun) Before July 31

(Jul-Sep) Before October 31

(Oct-Dec) Before January 31

**III. 941** for 202x: Employer's QUARTERLY Federal Tax Return

(Jan-Mar) Before April 30

(Apr-Jun) Before July 31

(Jul-Sep) Before October 31

(Oct-Dec) Before January 31

**B. Trustee Audit Report**

Send the State Quartermaster Trustee Audit Reports. [qm@vfwsc.org](mailto:qm@vfwsc.org)

(Jan-Mar) Before April 30

(Apr-Jun) Before July 30

(Jul-Sep) Before October 30

(Oct-Dec) Before January 30

***All trustee reports must be completed by trustees only. A minimum of two trustees must sign the report, plus the Commander***

# ANNUALLY

## 1. Annually

### A. Officer Bonds

### B. Buddy Poppy

### C. Employee Bonds

### D. IRS 990 - Filing Annual post and district 990 tax return with the IRS.

#### I. 990 - An organization with either:

- ▶ gross receipts of \$200,000 or more, or
- ▶ total assets of \$500,000 or more.

#### II. 990-EZ - An organization with either:

- Annual gross receipts are less than \$200,000, and
- Total assets at the end of its tax year are less than \$500,000.

#### III. 990-N - organization with Annual Gross Receipts \$50,000 or less

#### IV. <https://www.irs.gov/pub/irs-pdf/p4839.pdf>

### E. South Carolina Charities and Raffle - Submit your South Carolina Charities and Raffle request and submission to the SC Secretary of State when your letter states due.

#### I. <https://sos.sc.gov/>

### F. Liquor License - Stay current paying Liquor By The Drink taxes prior to the license expiration date. Become familiar with the requirements of your Officers when Applying for OR Renewing licenses with SCDOR i.e., Background Checks, Taxes etc. (Licenses are renewed every two years in February – verify your current licenses **Expiration Date**, Date Issued, Start Date, **End Date**)

#### I. <https://dor.sc.gov/>

#### II. PBW – On Premise Beer and Wine (No taxes paid on Beer and Wine)

#### III. PLC – Non-Profit Private Club Liquor By The Drink (Pay Liquor taxes)

### G. Election Report - Submit your post-election report to VFW National (OMS)

### H. District Convention Delegate Fee/Dues

#### I. Department Convention Delegate Fee/Dues

#### J. National Convention Delegate Fee/Dues

### K. Post Insurance - Review and renew post Insurance for Property, Liability, Liquor Liability when your policy is coming due.

**POST NOTES:**  
**SPECIFIC PROGRAMS AND PROCESSES**

