VIETNAM VETERANS OF AMERICA, INC.

Report of the Joint Committee on Benefits and Government Affairs

Organizational Pathway Review — All Six Options — Submitted for Immediate Board Action

Reported By:	Tom Burke, President, Vietnam Veterans of America — on behalf of the Joint Committee on Benefits and Government Affairs
Submitted To:	The VVA Board of Directors
Committee Charge:	Tasked at the preceding Board meeting to conduct a fair and impartial review of all organizational pathway options for the future of VVA and AVVA
Date of Report:	May 4, 2026
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I. Committee Statement

The Joint Committee on Benefits and Government Affairs, having been charged by the Board of Directors at its preceding meeting with conducting a fair and impartial review of all organizational pathways available to Vietnam Veterans of America and the Associates of Vietnam Veterans of America, hereby submits this report in accordance with RONR (12th Ed.) §51.

The committee reviewed all documentary evidence, including the Report of the Joint Board Committee to Investigate the Consolidation of the VVA and AVVA (March 25, 2026); the committee meeting notes of that date; applicable state law under New York and District of Columbia nonprofit corporation statutes; federal law governing the VVA Congressional charter (Title 36, U.S. Code); and the IRS provisions governing 501(c)(19) war veterans organizations.

The committee's charge was not to advocate for any particular outcome. Its charge was to evaluate each option honestly, against the same criteria, and to report its findings to the Board with recommendations for immediate action.

> *Having completed that review, the committee finds — unanimously and without reservation — that one pathway best serves the founding mission, the institutional legacy, and the long-term sustainability of Vietnam Veterans of America. That pathway is the amendment of the VVA Constitution to open membership to post-Vietnam era veterans, executed under the Mission 75 framework.*

The committee presents the full analysis below. Every option is documented. The findings are the committee's own, reached through independent review of the law, the facts, and the interests of the membership.

II. What Is at Stake

Vietnam Veterans of America is not an ordinary nonprofit. It holds a Congressional charter — a recognition granted by the United States Congress that confers standing, credibility, and obligation that no newly formed organization can replicate or acquire. VVA is also recognized under Internal Revenue Code §501(c)(19) as a war veterans organization, a status tied directly to its charter, its membership criteria, and its history.

The VVA name and brand represent more than fifty years of legislative advocacy, legal victories, and trust earned by Vietnam-era veterans. That brand cannot be transferred to a new corporation. It belongs to VVA, and only to VVA.

Any pathway that dissolves VVA, renames it, or transfers its assets to a new entity permanently extinguishes the Congressional charter. There is no pathway back. The committee emphasizes this point because it is the single most consequential fact bearing on every option reviewed.

III. Side-by-Side Analysis — All Six Options

The following table evaluates all six options identified by the prior consolidation committee against fifteen criteria essential to VVA's charter, tax status, brand, membership, and long-term viability.

Criterion	Option 4/5 — Amend Constitution (Mission 75 — Committee Finding)	Option 1 — Consolidate (New VAA Corp.)	Option 2 — Merge	Option 3 — Voluntary Dissolution	Option 6 — Judicial Dissolution
Congressional Charter Retained	✓ Preserved	✕ Lost	~ At Risk	✕ Lost	✕ Lost
501(c)(19) Tax Status Retained	✓ Preserved	Requires Re-application	Requires Review	✕ Lost	✕ Lost
VVA Name & Brand Preserved	✓ Preserved	✕ Lost	✕ Lost	✕ Lost	✕ Lost
50+ Years of History Intact	✓ Preserved	~ Renamed VAA	~ Renamed	✕ Lost	✕ Lost
Membership Controls the Outcome	Yes — via vote	Joint Board	Joint Board	NY AG / Court	By Court
No New Corporation Required	✓ Preserved	✕ Lost	✕ Lost	— N/A	— N/A
Opens Membership to Future Veterans	✓ Preserved	~ Limited	~ Limited	✕ Lost	— N/A
AVVA Members Can Join VVA	✓ Preserved	Under VAA	Possible	✕ Lost	— N/A
Avoids External Control Risk	✓ Preserved	~ At Risk	~ At Risk	✕ Lost	✕ Lost
Preserves Member Benefits & Chapters	✓ Preserved	~ At Risk	~ At Risk	✕ Lost	✕ Lost

Criterion	Option 4/5 — Amend Constitution (Mission 75 — Committee Finding)	Option 1 — Consolidate (New VAA Corp.)	Option 2 — Merge	Option 3 — Voluntary Dissolution	Option 6 — Judicial Dissolution
Requires Multi-State Regulatory Approval	No	Yes — NY & DC	Yes — NY & DC	Yes — NY AG	Court Order
Requires IRS Restructuring	No	Yes	Yes	Yes	Yes
Estimated Professional Cost	Low–Moderate	$6,250+ / hr ongoing	$6,250+ / hr	$6,250+	Court-determined
Sustainability for Future Veterans	High	Uncertain	Uncertain	None	None
Risk of Permanent Charter Loss	Very Low	High	Moderate	Certain	Certain

✓ Preserved = Fully meets criterion. ~ At Risk / Partial = Meets criterion conditionally or with significant risk. ✗ Lost = Does not meet criterion. — N/A = Not applicable to this option.

IV. Committee Findings — Option by Option

Options 4 and 5 — Amend the VVA Constitution to Open Membership

> *Committee Finding: This is the only option that preserves the Congressional charter, the 501(c)(19) status, the VVA name, and member-directed governance — simultaneously and without external regulatory dependency.*

- The Congressional charter remains fully intact. No new application. No regulatory gap. No court or agency involvement.
- The 501(c)(19) tax status is unaffected. VVA continues to operate and receive contributions under existing standing.
- The VVA name and fifty years of earned brand equity are preserved in full and carried forward.
- Authority over the organization's future rests with the membership and delegates at convention — where it belongs.
- No new corporation is created. No new governing body is imposed. VVA governs VVA.
- Option 4 opens membership to AVVA members. Option 5 broadens eligibility to all post-Vietnam era veterans. Both may be pursued sequentially or together.
- The Mission 75 framework provides a structured, time-bounded plan — approximately ten years — to recruit, train, and hand leadership to the next generation of American veterans.
- Legal and administrative costs are comparatively modest. The primary requirement is amendment of the VVA Constitution, which is within the exclusive authority of the membership.
- This is the last-man-standing option done right: instead of turning out the lights, VVA hands the keys to veterans who will carry the mission forward.

Option 1 — Consolidation into a New Corporation (Veterans and Associates of America, Inc.)

- Creates an entirely new District of Columbia nonprofit — the Veterans and Associates of America, Inc. (VAA).
- The VVA Congressional charter does NOT transfer to VAA. It is permanently extinguished. A new organization cannot reacquire it.
- The 501(c)(19) status must be reestablished. The new entity begins with no guaranteed tax standing and must separately apply to the IRS.
- Requires approval by two boards, two sets of state authorities (NY Attorney General and DC DLCP), and convention delegates.
- Professional costs: $5,000+ in legal fees, $150/hour in consulting, $500–$600 in state and IRS filings — with no ceiling on complexity or duration.
- A new governing structure is created. Control of the new entity passes to its initial directors — not necessarily current VVA leadership or members.
- The VVA name and brand are retired. Fifty years of recognition and credibility are surrendered.
- This option is legally feasible. It is not strategically advisable.

Option 2 — Merger

- Functionally similar to consolidation. Two organizations are combined into a surviving entity.
- If VVA is the surviving legal entity, the charter may be preserved — but only if the merger is structured precisely under applicable law, which requires expert legal counsel and is not guaranteed.
- If a new entity is the survivor, all consequences of Option 1 apply.
- Requires the same multi-jurisdictional regulatory filings and approvals as consolidation.
- The committee notes that this option has not been fully scoped and carries unquantified legal risk.

Option 3 — Voluntary Dissolution of VVA

- VVA dissolves voluntarily and distributes its net remaining assets to nonprofit organizations of like kind.
- The Congressional charter is permanently and irrevocably extinguished.
- The 501(c)(19) status, the VVA name, and the organization's fifty-year advocacy record end as an institutional entity.
- Member benefits, chapter structures, and legislative standing are dispersed or lost.
- This is the scenario Mission 75 was designed to prevent. The committee does not recommend it.

Option 6 — Judicial (Involuntary) Dissolution

- Dissolution initiated by the NY Attorney General or courts — typically triggered by governance failure, abandonment, or legal violation.
- VVA has no control over the process, the timeline, or the distribution of assets.
- All consequences of voluntary dissolution apply — permanently and without the dignity of a member-directed process.
- The committee notes that proactive pursuit of Mission 75 is the most direct protection against the conditions that lead to this outcome.
- This option is included for completeness. It represents institutional failure, not a planning pathway.

V. Resolutions Submitted for Immediate Board Action

In accordance with RONR §51:4 and §51:11, the reporting member, President Tom Burke, moves the adoption of the following resolutions on behalf of the Joint Committee on Benefits and Government Affairs. No second is required, as these motions are made on behalf of the committee.

> *Per RONR §51:17, upon receipt of this report the Board may debate, amend, or refer any resolution to further committee. Adoption of a resolution implements the committee's recommendation; it does not constitute endorsement of the full text of the report unless the Board separately moves to adopt the report in its entirety under §51:13.*

RESOLUTION 1 — Adoption of Mission 75 as the VVA Organizational Pathway

Whereas, the Vietnam Veterans of America holds a Congressional charter under Title 36, United States Code, and a 501(c)(19) tax-exempt status representing over fifty years of service and advocacy on behalf of Vietnam-era veterans; and

Whereas, the Joint Committee on Benefits and Government Affairs, duly charged by the Board to conduct a fair and impartial review of all six organizational pathways, has completed that review and found that only the amendment of the VVA Constitution to open membership to post-Vietnam era veterans preserves the charter, the tax status, the VVA name, and member-directed governance simultaneously; and

Whereas, the Mission 75 framework provides a viable, structured, and member-approved plan to recruit and train the next generation of VVA members over the following ten years, ensuring that the mission of Vietnam Veterans of America is carried forward by those who will inherit it; now therefore be it

Resolved, That the VVA Board of Directors adopts the Mission 75 pathway — amendment of the VVA Constitution to open membership to post-Vietnam era veterans — as the Board's recommended organizational pathway forward; and be it further

Resolved, That the Board directs the appropriate committees to prepare the necessary constitutional amendments for presentation to the convention delegation at the next biennial convention; and be it further

Resolved, That this report, and the comparative analysis it contains, be transmitted to the full VVA membership in the interest of transparency and informed democratic deliberation.

RESOLUTION 2 — Membership Outreach and AVVA Partnership

Whereas, the AVVA board has previously voted to work cooperatively with VVA in planning for the future of both organizations; and

Whereas, opening VVA membership to AVVA members and to post-Vietnam era veterans strengthens both organizations without requiring the dissolution or renaming of either; now therefore be it

Resolved, That the Board directs the President to initiate formal outreach to the AVVA board to communicate the Mission 75 pathway and invite AVVA's participation in the constitutional amendment process; and be it further

Resolved, That the Board affirms that the decision on any constitutional amendment rests with the members and delegates of Vietnam Veterans of America, consistent with the organization's founding principles of democratic governance.

VI. Parliamentary Note and Document Certification

This document is submitted as a formal committee report under RONR (12th Ed.) §51. It is worded in the third person as required by §51:25. It is the report of the Joint Committee on Benefits and Government Affairs — not of any individual member, advisor, or officer. The committee chairman, or in this case the reporting member designated by the committee, is President Tom Burke, who presents this report on the committee's behalf.

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Submitted by (Reporting Member):	**Date Presented to Board:**
______________________	May 4, 2026
Tom Burke, President *Vietnam Veterans of America* *Reporting on behalf of the Joint Committee on Benefits and Government Affairs*	Document No. VVA-BOD-2026-002 *Sources: Joint Committee Report (March 25, 2026); RONR §51;*

	NY NPC Law; DC Code Title 29; Title 36 U.S. Code; IRC §501(c)(19)