





VVA Board of Directors Special Board Meeting

Sheraton Pentagon City Hotel

Future Plan

VVA National, Chapters & State Councils

April 23, 2025





* You are SEEN!

VETS HELPING VETS

- * You are VALUED!
- * Your LEGACY will endure!





- Service
- Sacrifice
- Enabling a better life for all veterans

This is the legacy of <u>every VVA member</u>,
Chapter, State Council
& VVA National





Our corporation understands that -

- The average age of our members is now <u>78</u>;
- Since 2022, <u>103</u> Chapters and State Councils have dissolved (691 reduced to <u>588</u>) ... a trend that is anticipated to increase;
- Our ability to sustain National governance is declining rapidly as we age;
- The dissolution of this remarkable institution is inevitable; and
- **All our members** want to ensure VVA's legacy remains relevant and vibrant, resonating with future generations of Americans.





Our path is clear ...

We must accept and plan for our sunset ... the dissolution of VVA National







the creation of a successor organization!

Vietnam Veterans of America Legacy Society

NEVER AGAIN WILL ONE GENERATION OF VETERANS ABANDON ANOTHER.





What we look like now ... 9 functional areas

VVA National

Accounting

Administration & Human Relations

Communications

Membership Affairs

Government Affairs

Veterans Benefits

Internet Technology & Data Entry

Meeting Planning

Fundraising & Development







VVA National

ACC A&HR

COMMS | MA

GA VB

IT & Data | Meetings

FUND & DEV

Chapters (542)

All 501(c)(19)s

+ 542 =

46 + 1

Independent 501(c)(19)

VVA corporations &

92,626

Vietnam veteran

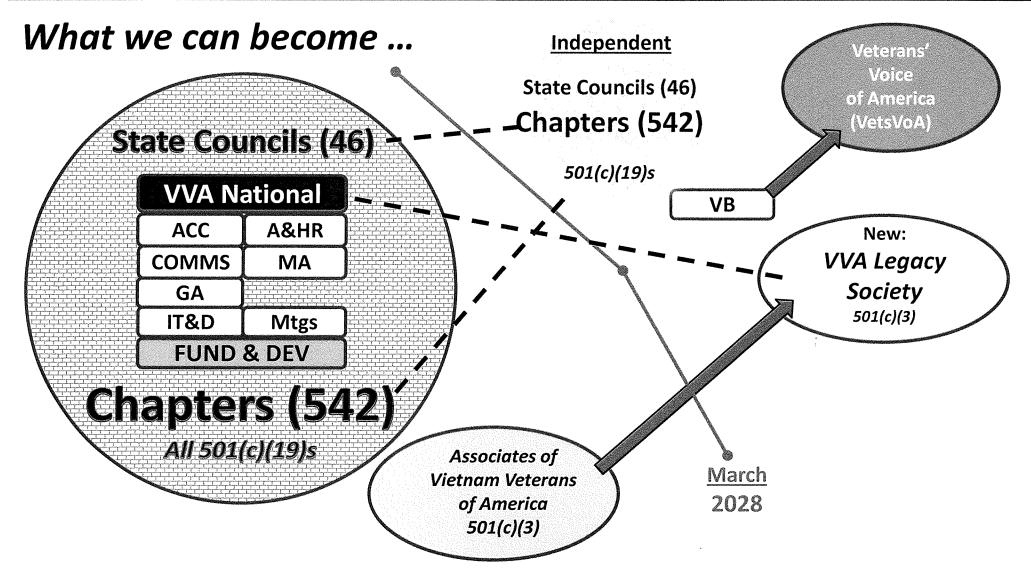
members
-- supported by

VVA National -who collaborate and join forces under the

VVA Constitution for the good of all veterans!



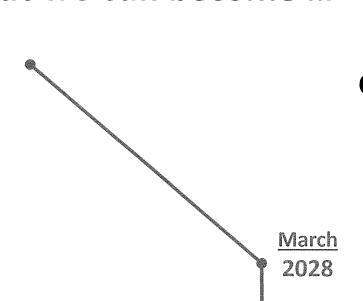








What we can become ...



Independent

State Councils (46)
Chapters (542)

501(c)(19)s

Veterans' Voice of America (VetsVoA)

VB

New:

VVA Legacy Society 501(c)(3)

ACC A&HR

Meetings

MA

GA

IT & Data

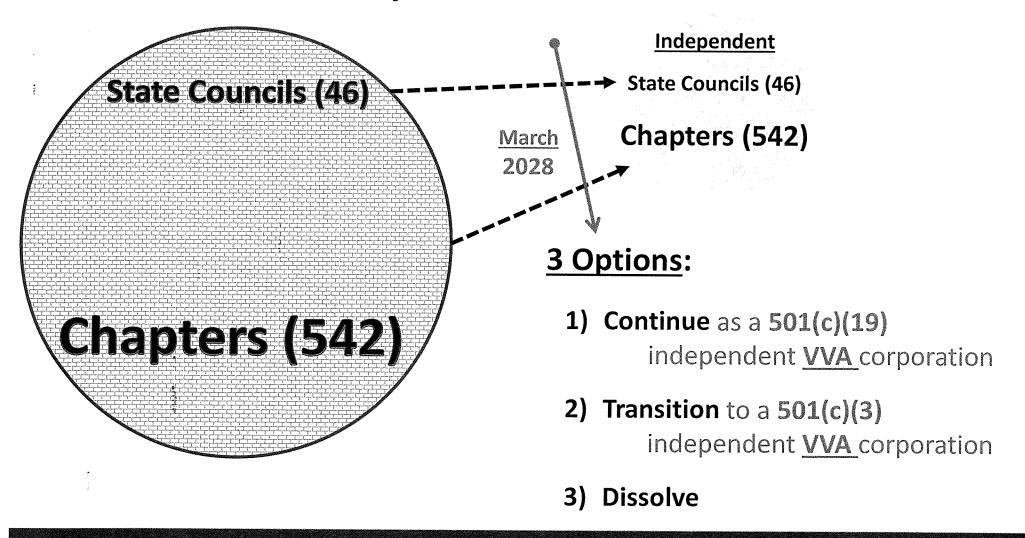
COMMS

FUND & DEV





Options for each Chapter & State Council ...







Key Notes:

- All Chapters and State Councils are registered as 501(c)(19)s at their respective Secretary of State offices
- No name changes are required when VVA
 National dissolves ... each Chapter and
 State Council has been granted the use of
 the "Vietnam Veterans of America" mark
 as part of their name until they dissolve.





Independent State Councils (46)

Chapters (542)

Option 1: Continue as a 501(c)(19) VVA corporation.

- Allows lobbying / political activities.
- o Limits membership.

Prior to March 2028

 IRS Tax Exempt status "covered" by VVA National Group Exemption.

> After March 2028

- Must apply for IRS 501(c)(19) tax exemption with IRS Form 1024.
 - 75% of members must be veterans or on active-duty (AD).
 - 97.5% must be vets, AD, cadets (ROTC / Academies), spouses, widows, widowers, ancestors, or lineal descendants of individuals referred to above.
- Annually file Form 990 with IRS to maintain exemption.





Independent

Option 2: Transition from a 501(c)(19) to a 501(c)(3) independent VVA nonprofit corporation.

Chapters (542)

> At Any Point In Time

- Amend Articles of Incorporation & Bylaws to meet
 501(c)(3) requirements. Changes must
 - Reflect intent to operate for 501(c)(3) purposes.
 - Prohibit political activities.
 - Limit lobbying.
 - Include a dissolution provision requiring distribution of assets to another 501(c)(3).
- Apply for IRS tax exemption with IRS Form 1023.
- Annually file Form 990 with IRS to maintain exemption.





Independent

Options 1 & 2: Household Goods (HHG) Revenue

Chapters (542)

- > Prior to March 2028
 - HHG revenue distribution will continue per existing procedures.
 - o **If a State Council dissolves,** funds will be **distributed directly to chapters** within that state <u>based on the</u> areas of solicitation.

> After March 2028

Same approach applies.





Independent Option 3: Dissolve

Chapters (542) > Prior to March 2028

- a) Alert National & applicable State Council (SC).
 - National Secretary gets list of voluntary dissolutions.
 - Board revokes charters, no Disciplinary Proceedings.
- b) File for dissolution with the Secretary of State office in the state where the chapter is incorporated.
- c) Distribute assets (in coordination with SC, if existing) according to laws of the state where incorporated.
- > After March 2028
 - Alert applicable SC; comply with b & c above.





State Councils (46)

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State Councils (46)

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- > At Any Point In Time
 - Amend Articles of Incorporation & Bylaws to meet
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 - Prohibit political activities.
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 - Include a dissolution provision requiring distribution of assets to another 501(c)(3).
 - Apply for IRS tax exemption with IRS Form 1023.
 - Annually file Form 990 with IRS to maintain exemption.





State Councils (46)

Options 1 & 2: Household Goods (HHG) Revenue

- > Prior to March 2028
 - HHG revenue distribution will continue per existing procedures.
 - State Councils receiving HHG revenue <u>self determine</u> how HHG funds are distributed / utilized.
 - o **If a State Council dissolves**, funds will be **distributed directly to chapters** within that state <u>based on the</u> areas of solicitation.
- > After March 2028
 - Same approach applies.





State Councils (46)

Option 3: Dissolve

- > Prior to March 2028
 - a) Alert National & applicable State Council (SC).
 - National Secretary gets list of voluntary dissolutions.
 - Board revokes charters, no Disciplinary Proceedings.
 - b) File for dissolution with the Secretary of State office in the state where the State Council is incorporated.
 - c) Distribute assets (in coordination with Chapters) according to laws of the state where incorporated.
- > After March 2028
 - Alert applicable Chapters; comply with b & c above.



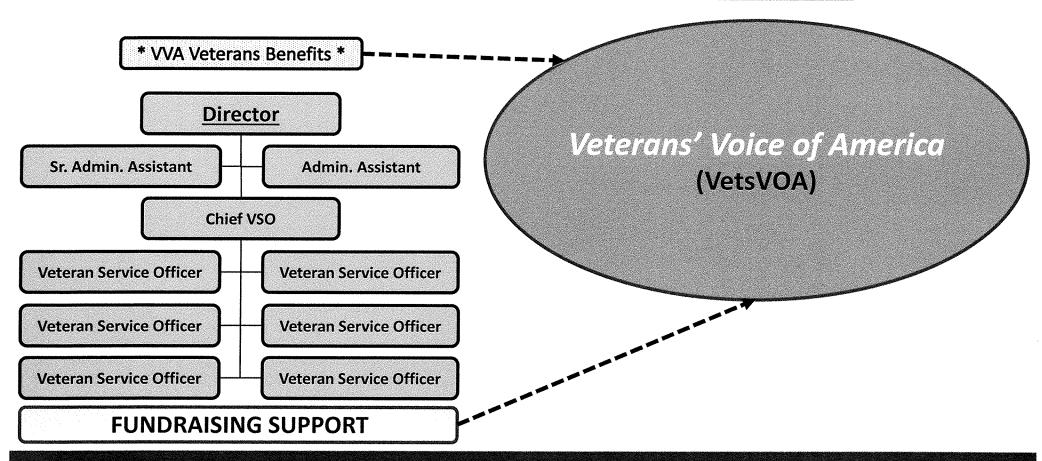


Adoption of VVA <u>Veterans Benefits</u> Mission by Veterans' Voice of America (VetsVOA)





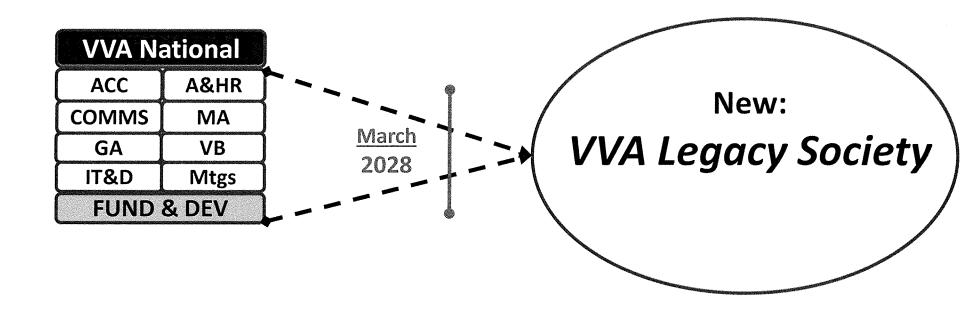
... phased plan with key milestones denoting the <u>adoption</u> of VVA State-Level <u>Veterans Benefits</u> programs and <u>National Staff</u> by VetsVOA no later than March 2028.





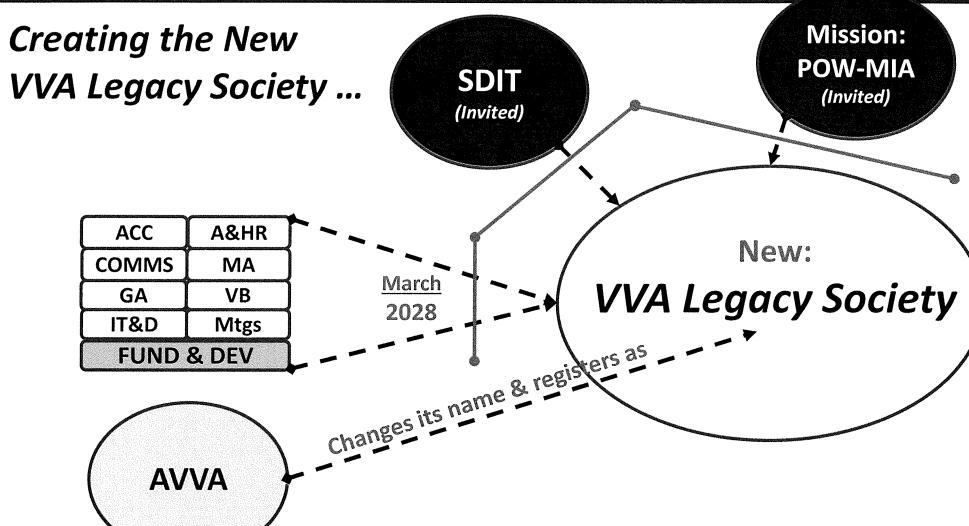


Creating the New VVA Legacy Society ...



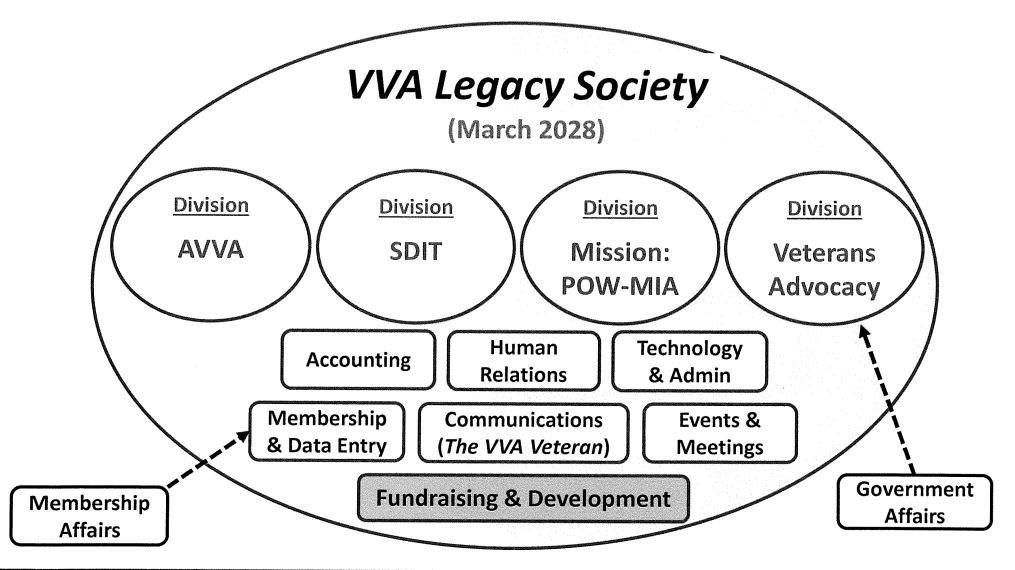
















Named divisions would remain lead for their existing unique missions:

- Return of our MIA / Unaccounted For
- Gold Star Lapel Button distinction
- Community for Gold Star families
- Project Friendship: Recognition & support of non-traditional veteran healthcare programs

while being strengthened by support from the whole / Staff Departments, as well as adopting key VVA programs like:

Veterans Initiative





Veterans Advocacy continues <u>current GA</u>
<u>mission</u> and reflects functional <u>focus</u> of the
<u>current VVA National Committees</u>

Minority Affairs

Women Veterans

Agent Orange/ Dioxin

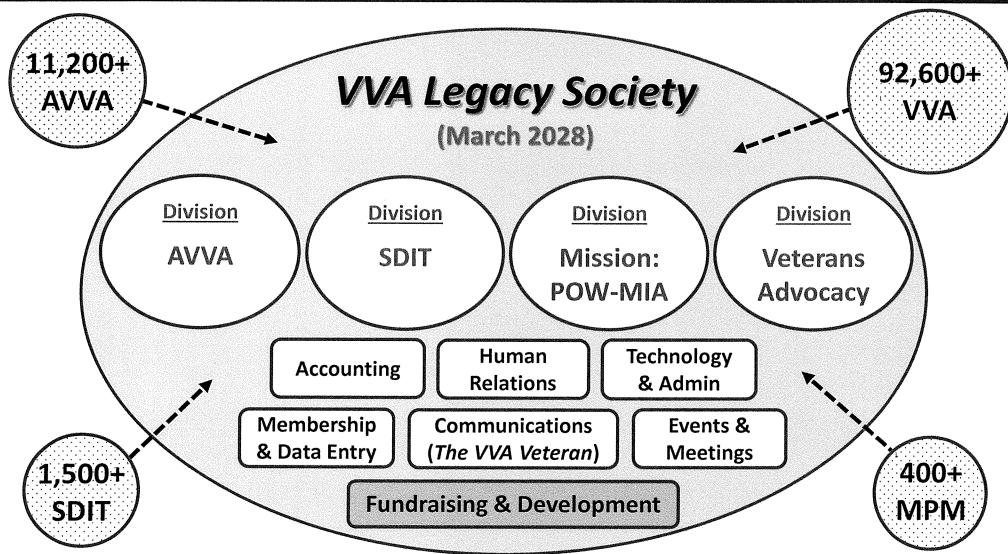
PTSD & Substance Abuse

Veterans Health Care

Homeless Veterans











Anticipated VVA Governance Changes





1st Milestone: 2027 National Convention

Before

After (no elections - carryover)

- Board of Directors: 24
 Board of Directors: 14
 - 4 Officers -------> 4 Officers
 - 9 Regional Directors ---->
 9 Regional Directors
 - 10 At-Large Directors ---- → ○ 10 At-Large Directors
 - 1 Chair, CSCP -----> 1 Chair, CSCP





2nd Milestone: March 2028 Special Board Meeting

- Note: 1 Mar 2028 50th Anniversary of VVA Incorporation
- Handoff to VVA Legacy Society (VVALS) "Organizing Board"
- VVALS Organizing Board <u>Premises</u>:
 - 1) <u>Continuance</u>:
 - VVA President, Vice President, Treasurer as <u>first VVALS President, VP, Secretary/Treasurer</u>
 - 2) Appointments (by VVA President): Board members
 - (2) VVA, (2) AVVA, (2) SDIT, (2) Mission: POW-MIA





2nd Milestone: March 2028 Special Board Meeting (cont)

Before (VVA)

After (VVALS)

- Board of Directors: 14
- Board of Directors: 11
- - 3 Officers (continued)

9 Regional Directors

New Appointments –

o 1 Chair, CSCP

- 1 VVA State Council Pres
- 1 VVA Regional Director
- 2 AVVA Directors
- 2 SDIT Directors
- 2 Mission: POW-MIA
 Directors





Anticipated Changes to VVA National Committees





Key Milestone: March 2028 Special Board Meeting

Before (VVA - 25)

After (VVALS - 3)

- Finance ------→
 Finance
 - New (formerly GA) >
 - **Veterans Advocacy**

- Minority Affairs
- Women Veterans
- Agent Orange / Dioxin
- PTSD & Substance Abuse
- Veterans Health Care
- Homeless Veterans

- Vinority Affairs
- Women Veterans
- o Agent Orange / Dioxin
- PTSD & Substance Abuse
- Veterans Health Care
- Homeless Veterans





Key Milestone: March 2028 Special Board Meeting (cont)

Before (*VVA* – 25)

After (VVALS - 3)

New > Community Services

- VA Volunteer Services
- Veterans Against Drugs
- Veterans Incarcerated and In The Justice System

- VA Volunteer Services
- o Veterans Against Drugs
- Veterans Incarcerated and In The Justice System





Key Milestone: March 2028 Special Board Meeting (cont)

<u>Before</u> (*VVA* - 25)

- National Disciplinary
- Conv/Conf Planning
- Elections
- Credentials
- Convention Rules
- Resolutions
- Site Selection

After (VVALS - 3)

- >-National Disciplinary
- >-Con/ConfPlanning
- >-Credentials
- >-Convention Rules
- >-Resolutions





Key Milestone: March 2028 Special Board Meeting (cont)

Before (*VVA* - 25)

- **Membership Affairs**
- **Public Affairs**
- Constitution
- **Legacy Task Force**
- **Conference of SCPs**
- **Economic Opportunities**
- POW/MIA -------> (to *Mission: POW-MIA*)
- Veterans Benefits ----→ (to *VetsVOA*)

After (VVALS - 3)

- >- Membership Affairs
- > Duble Afaire
- >-Capstitution
- >-Legacy-Task-Force
- ->- CONFORONCO OF SCRE
- >-Economic-Opportunities





Anticipated Changes to VVA National Staff





Key Milestone: March 2028 Special Board Meeting

Before (VVA - 35 FT)

After (VVALS - 20 FT)

Managing Director (1)

- Managing Director (1)
 - Accounting (3) \rightarrow Accounting (3)
- ➤ Admin & HR (2) ----- HR (1)
- Internet Technology (2)----▶
 Technology & Admin (1)
- Membership Affairs (4) ----→ Membership & Data Entry (2)
- Communications (2)
- The VVA Veteran (2)
- Fundraising & Dev (4)

- Communications (2)
- The VVA Veteran (2)
- Fundraising & Dev (4)





Key Milestone: March 2028 Special Board Meeting (cont)

Before (VVA - 35 FT)

After (VVALS - 20 FT)

- Government Affairs (3)
- Veterans Advocacy (3)
- Events / Meeting Planner (2) → Events / Meeting Planner (1)
- Veterans Benefits (10) ----→
 (to VetsVOA)





QUESTIONS?