



Voiture Nationale 40&8

# VOYAGEUR BRIEFS

## Mike McGary - Chef de Chemin de Fer



Here it is the middle of July already, only two more months until we meet in Springfield to vote on new leadership for the coming year. So, as you can see time marches on, that means we have to get it in gear and wrap things up. First on the list is membership. It's not done yet. The cutoff is July 31<sup>st</sup> and as you know they always extend it to make sure those mailed in on the 31<sup>st</sup> are received and counted before reporting the final numbers. I know it's hard, I worked the program for over eight years. I also know it's very hard for our members to ask a fellow veteran to be a member since we are so shy and introverted. I don't really care if you've been a member for a month or fifty years, as long as you carry the card you took an oath to make sure this organization survives and the knowledge is passed on to make the easier for those that follow. But let's make sure we have those to follow.

I realize that there is a great possibility that we are not going to reach our goal, but that doesn't mean we stop trying. I know a number of Grandes are still manning the phones in an effort to reach 100%. Indiana is one of those Grandes and the numbers are reflecting their effort. Guaranteed Chef de Gare "Pretty Boy" Maxwell and his



Directeur of Membership Mike Worrel, will not give up until the fat lady sings. They are showing that if the effort is there the results will be too. We're coming out what was a troublesome time for the Forty and Eight, let's show the world we're back with the gusto this organization deserves.

This also holds true for our programs. We all realize the lack of social gatherings for us has hurt the fund-raising efforts for each program. That doesn't mean we can't brag about what we HAVE done. This is done by reporting what efforts and accomplishments have been achieved this year. The most important part of working the program is the reports, and most often the one part no one follows through on. There is no reason every Locale should not at least have a Nurses Training and Child Welfare report. Twenty-five cents of each members dues are donated to the Boland and Audry Trust fund, these donations are reportable on the form. Come on you can do it as you know it's not done until the paperwork is finished.

I just returned from the Grand Promenade of New York. Never seen the fines flow with such a flare for the excess. And believe it or not they were having fun get-

ting the job done. With Wayne Sorrentino excused from making an appearance the "falling" entertainment fell on Charlie Ellis, when a chair jumped right out in front of him after the banquet. Thank goodness he fell on his head and had very little injuries. The Voyageurs are thinking of new ways to motivate other Locales and members to get involved. This outside the box thinking looks like a lot of possibilities for the future. All in all, I think everyone had a great time, I know I did, I want to thank all those involved in making the visit a huge success, Passe Chef de Chemin de Fer John Digilio, Grand Correspondant Chuck Graham and his wife Cathy, along with Chef de Gare Fred Percy and his wife Brenda, for extending some outstanding hospitality. I look forward to seeing many of them again at Nationale.

Next weekend is Manhattan Kansas for their Grand Promenade, then two weeks late I'll be in West Branch, Michigan. Those two trips will wrap up all of my excursions on behalf of the Forty and Eight. Although the cancelled trips far outnumber those that I've attended, I can't complain. The people I've met and the hospitality that has been accorded me is beyond belief. I have seen many parts of the country that I probably would have been otherwise unable to do. I cannot thank all those involved enough for the memories of a lifetime. On behalf of my wife and I, we thank you from the bottom of our hearts.

In closing, On the fourth of this month we just celebrated our Country's birthday. Let us not forget the men and women who risked their lives to keep us free. The Veteran is the reason for our freedom. Let us not forget those who did not return from the fight or are not accounted for. Their memories must live in freedom. God bless this Country and the Forty and Eight.

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## Emblem Sales Highlight of the Month



This month's highlight is the 40&8 Gold Bullion Pocket Crest. Part number 10GBPC \$21.25. Crest to wear on blazer or suit coat pocket. Gold threads highlight this three-color crest, while three pins hold it securely to your pocket. Approximately 4 1/2" x 4 1/4" in size. This item can be ordered at our emblem sales store online at

<http://store.fortyandeight.org/>

or contact Terri Taylor,

E-mail:

ttaylor@fortyandeight.org

Ph. (317) 634-1804

Fax. (317) 632-9365

Voiture Nationale

Emblem Sales

250 E 38th Street

Indianapolis, IN 46205



## 102nd Promenade Nationale

To Register for the 102nd Promenade Nationale in Springfield, Missouri go to;

<https://www.fortyandeight.org/promenade-nationale/>

For the Promenade Nationale Agenda go to;

<https://www.fortyandeight.org/promenade-nationale/>



## Dues are Due!



## Voiture 80



V-80 Voyageur Glenn Knox assisted his 97 year old father Clifford Knox, a WWII veteran, who served on the USS Saratoga, CV 3, 1942-1945, when he presented Patty Waltz, owner of the "Y" Bar and Cafe, in Grand View, Idaho an American Flag so she would have a new Flag on display for Memorial Day weekend.

## Voiture 145



V-145's "Day at the Races" in support of the National Youth Sports Program.

Above: V-145 Voyageurs and guests (including Sarah Fisher, Indy Car Race driver), gather for a photo op in front of our Sponsor Banner.

Right: Chef de Gare Jay Collars presents first place trophies to the winners of the Grand Prix age group races. L - R: Sarah Fisher-O'Gara, Danny O'Gara and Chef de Gare Jay Collars.



## Voiture 605 Flag Retirement



## Grand du Florida



On June 6, 2021, Voyageur Terry Lee, Child Welfare Director, Grand du Florida, accompanied by Grand Chef de Gare Mike Klyap, Grand Correspondant and Nationale Treasurer for Child Welfare John Kaiserian, Grand Chef de Gare Elect Jesse Hixson, Grand Chef de Train Elect Binion Williams, and incoming Grand Correspondant Debbie Reynolds, visited the Russell Home for Atypical Children in Orlando, Florida, and presented Administrator Betty Turner with a check for \$1000.00. Donations were also made by Voiture 304 of household goods to the Russell Home and items to the Russell Home Thrift Store valued at approximately \$355.00.

## Voiture 1315



### Memorial Day Wreath Laying

On Memorial Day, May 31, 2021, 40 & 8 Voiture #1315 participated in a Veterans Day wreath laying at Memorial Park in Colorado Springs, CO. Individual veterans' organizations laid wreaths at their respective military services or designated unit memorials. The event was organized and conducted by the Colorado Chapter of the Special Forces Association. The picture shows AFA member Col Paul L Bailey, USAF (Ret) laying the Chapter wreath at the Air Force Memorial dedicated to all who served in the United States Air Force in the Pikes Peak region.

## United States Space Force

The United States Space Force (USSF) is the space service branch of the U.S. Armed Forces, one of the eight U.S. uniformed services, and the world's first and currently only independent space force. Along with its sister-branch, the U.S. Air Force, the Space Force is part of the Department of the Air Force, one of the three civilian-led military departments within the Department of Defense. The Space Force, through the Department of the Air Force, is overseen by the secretary of the Air Force, a civilian political appointee who reports to the secretary of defense, and is appointed by the president with Senate confirmation. The military head of the Space Force is the chief of space operations who is the most senior Space Force officer unless a Space Force officer is serving as either the chairman or vice-chairman of the Joint Chiefs of Staff. The chief of space operations exercises supervision over the Space Force's units and serves as one of the Joint Chiefs of Staff.

The Space Force is the smallest U.S. armed service, consisting of 4,840 personnel and operating 77 spacecraft. Major spacecraft and systems include the Global Positioning System constellation, military satellite communications con-

stellations, Boeing X-37B spaceplane, U.S. missile warning system, U.S. space surveillance network, and the Satellite Control Network. Under the Goldwater-Nichols Act, the Space Force is responsible for organizing, training, and equipping space forces, which are then presented to the unified combatant commands, predominantly to United States Space Command, for operational employment.

The U.S. Space Force traces its roots to the beginning of the Cold War, with the first Army Air Forces space programs starting in 1945. In 1954, the Western Development Division, under General Bernard Schriever, was established as the first dedicated space organization within the U.S. Armed Forces and continues to exist as the Space Force's Space and Missile Systems Center. Military space forces were organized under several different Air Force major commands until they were unified when Air Force Space Command was established on 1 September 1982. U.S. space forces first began conducting combat support operations in the Vietnam War and continued to provide satellite communications, weather, and navigation support during the 1982 Falklands War, 1983 United States invasion of Grenada, 1986 United States bombing of Libya, and 1989 United States invasion of Panama. The

first major employment of space forces culminated in the Gulf War, where they proved so critical to the U.S.-led coalition, that it is sometimes referred to as the first space war.

The first discussions of creating a military space service occurred in 1958, with the idea being considered by President Ronald Reagan as well in 1982. The 2001 Space Commission argued for the creation of a Space Corps between 2007 and 2011, and a bipartisan proposal in the U.S. Congress would have created a U.S. Space Corps in 2017. On 20 December 2019, the United States Space Force Act, developed by Democratic Representative Jim Cooper and Republican Representative Mike Rogers, was signed as part of the National Defense Authorization Act by President Donald Trump, reorganizing Air Force Space Command into the United States Space Force, and creating the first new independent military service since the Army Air Forces were reorganized as the U.S. Air Force in 1947.



## Tax-Exempt Organizations and Raffle Prizes Reporting Requirements and Federal Income Tax Withholding

This notice discusses federal tax reporting and income tax withholding requirements that apply to raffles conducted by organizations exempt under section 501 of the Internal Revenue Code. A tax-exempt organization that sponsors raffles may be required to secure information about the winner(s) and file reports on the prizes with the Internal Revenue Service. The organization may also be required to withhold and remit federal income taxes on prizes.

### Reporting Raffle Prizes

**“Raffle” Defined:** In general, a raffle is considered a form of lottery. As such, a raffle generally refers to a method for the distribution of prizes among persons who have paid for a chance to win such prizes, usually determined by the numbers, or symbols, on tickets drawn.

Generally, an exempt organization must report raffle prizes if (a) the amount paid reduced, at the exempt organization’s option, by the wager (the amount a person paid for the chance to win a prize), is \$600 or more; and (b) the payout is at least 300 times the amount of the wager. The organization uses Form W-2G for this report.

**Example 1:** Wendy purchased a \$1 ticket for a raffle conducted by X, an exempt organization. On October 31, 2021, the drawing was held and Wendy won \$900. X must file Form W-2G with the IRS and give a copy of Form W-2G to Wendy.

A person receiving gambling winnings must furnish the exempt organization a statement on Form 5754 made under penalties of perjury stating his or her identity and the identity of any others entitled to the winnings (and their shares of the winnings.) When the person receiving winnings is not the actual winner, or is a member of a group of two or more winners on a single ticket, the recipient must furnish the exempt organization information listed on Form 5754, Statement by Person(s) Receiving Gambling Winnings, and the organization must file Forms W-2G based on that information. The organization must keep Form 5754 for four years and make it available for IRS inspection. (See the specific instructions for Form 5754 for more information.)

The exempt organization must file Forms W-2G with the IRS by the last day of February of the year after the year of

the raffle. Use Form 1096, Annual Summary and Transmittal of U.S. Information Returns, to transmit Forms W-2G to the IRS. The organization must also issue Forms W-2G to prize recipients by January 31 of the year after the year of the raffle.

### Withholding Tax on Raffle Prizes

**Regular Gambling Withholding:** An organization that pays raffle prizes must withhold 25% from the winnings and report this amount to the IRS on Form W-2G. This regular gambling withholding applies to winnings of more than \$5,000. If the organization fails to withhold correctly, it is liable for the tax.

**Example 2:** Lou purchased a \$1 ticket for a raffle conducted by X, an exempt organization. On October 31, 2004, the drawing was held and Lou won \$6,000. Because the proceeds from the wager are greater than \$5,000 (\$6,000 prize minus \$1 ticket cost), X must withhold \$1,499.75 (\$5,999 x 25%) from Lou’s winnings. If X fails to withhold \$1,499.75 before distributing the prize, X is liable for the withholding tax.

**Backup Withholding:** An organization is required to withhold 28 percent of the total proceeds if (1) the prize is otherwise subject to reporting (i.e., the amount of the prize, less the amount wagered, is \$600 or more and 300 times the amount of the wager), and (2) the winner fails to furnish a correct taxpayer identification number (social security number, individual taxpayer identification number, or employer identification number). This is called backup withholding.

**Noncash Prizes:** For noncash prizes, the winner must pay the organization 25% of the fair market value of the prize minus the amount of the wager.

**Example 3:** Jason purchased a \$1 ticket for a raffle conducted by X, an exempt organization. On October 31, 2021, the drawing was held and Jason won a car worth \$10,000 (fair market value). Because the prize exceeds \$5,000 and the fair market value of the car is \$10,000, the tax on the fair market value of the prize is \$2,499.75 [(\$10,000 minus \$1 ticket cost) x 25%]. Jason must pay \$2,499.75 to X to remit to the IRS on his (Jason’s) behalf. X would indicate the fair market value of the prize (\$10,000) in box 1 and the amount of the withholding tax paid (\$2,499.75) in box 2 on Form W-2G.

### Organization Pays Withholding Tax:

If the organization, as part of the prize, pays the taxes required to be withheld, it must pay tax not only on the fair market

value of the prize less the wager, but also on the taxes it pays on behalf of the winner. This results in a grossed-up prize requiring the use of an algebraic formula. Under this formula, the organization must pay withholding tax of 33.33% of the prize’s fair market value. The organization reports the grossed-up amount of the prize (fair market value of prize plus amount of taxes paid on behalf of winner) in box 1 of Form W-2G, and the withholding tax in box 2 of Form W-2G.

**Example 4:** If in Example 3, X pays the withholding tax on Jason’s behalf, the withholding tax is \$3,332.67 [(\$10,000 fair market value of prize minus \$1 ticket cost) x 33.33%]. X must report \$13,333 as the gross winnings in box 1 of Form W-2G, and \$3,334.67 withholding tax in box 2.

### Reporting and Paying Tax to the IRS

The organization must use Form 945, Annual Return of Withheld Federal Income Tax, to report and send withheld amounts to the IRS. This is NOT the same form used to report Federal income tax withheld and FICA with respect to employees. Form 945 is an annual return, and is due January 31 of the year after the year in which the taxes were withheld (for example, for taxes withheld in 2021, the return would be due January 31, 2022). Separate tax deposits are required for payroll and non-payroll withholding. Be sure to mark the Form 945 checkbox on Form 8109, the Federal tax deposit coupon.

The organization must list the EIN (employer identification number) of the organization conducting the raffle on Forms W-2G, 1096, and 945. If you have not secured an EIN, you may apply for one on Form SS-4, Application for Employer Identification Number, available from the IRS. You may also apply for an EIN on-line at [www.irs.gov](http://www.irs.gov), under the topic Employer ID Numbers on the Businesses Contents page.

For more information, see IRS Publication 3079, Gaming Publication for Tax-Exempt Organizations, or call EO Customer Account Services at 1-877-829-5500 (toll-free). IRS forms and publications can be ordered by calling toll-free 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web site ([www.irs.gov](http://www.irs.gov)).

This article is provided by the Internal Revenue Service at IRS.gov.

**Dan Dumas, Commissaire Intendant Nationale**

**Building Donation Challenge Total \$190,423.56**  
**July 2021**



<u>NAME</u>	<u>VOITURE</u>	<u>GR</u>	<u>AMT</u>
Voiture 1394	1394	TN	\$ 110.10
Voiture 47	47	CA	\$ 53.00
Voiture 594	594	IL	\$ 51.50
Voiture 1593	1593	MS	\$ 42.50
Voiture 1634	1634	FL	\$ 21.00
Voiture 915	915	NC	\$ 20.00
Voiture 250	250	ND	\$ 19.00
Voiture 1172	1172	NC	\$ 12.50
Voiture 203	203	OH	\$ 9.00
Voiture 354	354	ME	\$ 5.00
Voiture 925	925	OH	\$ 1.50



**20TH ANNUAL**  
**TESTICLE FESTIVAL**  
**POST 392 • DEERFIELD, MI**  
**2021**



**Mountain Oysters And Gizzards Are On Menu**  
**Plenty Of Beer And Liquor, Gun Raffle**  
**Sept 18th 2021, Doors Open At 10am**  
 In Downtown Deerfield @  
 Deerfield American Legion • 105 W River St. Deerfield, Mi.

## Vice Presidential History

**Henry Agard Wallace** (October 7, 1888 – November 18, 1965) was an American politician, journalist, farmer and businessman who served as the 33rd vice president of the United States, as well as the 11th U.S. Secretary of Agriculture and the 10th U.S. Secretary of Commerce. He was also the presidential nominee of the left-wing Progressive Party in the 1948 election.

The oldest son of Henry C. Wallace, who served as U.S. Secretary of Agriculture from 1921 to 1924, Henry A. Wallace was born in Adair County, Iowa, in 1888. After graduating from Iowa State University in 1910, he worked as a writer and editor for his family's farm journal, Wallaces' Farmer. He also founded the Hi-Bred Corn company that eventually became extremely successful. Wallace displayed intellectual curiosity about a wide array of subjects, including statistics and economics, and explored various religious and spiritual movements, including Theosophy. After his father's death in 1924, Wallace drifted away from the Republican Party, and he supported Democratic presidential nominee Franklin D. Roosevelt in the 1932 election.

Wallace served as Secretary of Agriculture under Roosevelt from 1933 to 1940. He strongly supported Roose-



velt's New Deal and presided over a major shift in federal agricultural policy, implementing measures designed to curtail agricultural surpluses and ameliorate rural poverty. Overcoming strong opposition from conservative party leaders, Wallace was nominated for Vice President at the 1940 Democratic National Convention. The Democratic ticket of Roosevelt and Wallace won the 1940 presidential election, and Wallace continued to play an important role in the Roosevelt administration before and during World War II. At the 1944 Democratic National Convention, conservative party leaders defeated Wallace's bid for renomination, replacing him on the Demo-

cratic ticket with Harry S. Truman. The ticket of Roosevelt and Truman won the 1944 presidential election, and in early 1945 Roosevelt appointed Wallace as Secretary of Commerce.

Roosevelt died in April 1945 and was succeeded by Truman. Wallace continued to serve as secretary of commerce until September 1946, when Truman fired him for delivering a speech urging conciliatory policies toward the Soviet Union. Wallace and his supporters established the Progressive Party and launched a third-party campaign for president. The Progressive platform called for conciliatory policies toward the USSR, desegregation of public schools, racial and gender equality, a national health insurance program, and other left-wing policies. Accusations of Communist influence followed, and Wallace's association with controversial Theosophist figure Nicholas Roerich undermined his campaign, and he received just 2.4 percent of the popular vote. Wallace broke with the Progressive Party in 1950 over the Korean War, and in 1952 he published *Where I Was Wrong*, in which he declared the Soviet Union "utterly evil". He largely fell into political obscurity after the early 1950s, but continued to make public appearances until a year before his death in 1965.