



***American Legion  
Arturo T. Benavides Memorial Post 59,  
809 Zaragoza St., Laredo, Texas***

***"... for God and Country ..."***

***Cesar Montemayor, Commander  
956.236.1010 or 956.754-1037***

***Presentation to Webb County Commissioners  
Memorial Day - Flag Day - Honor Guard  
05/23/2016***

1 **Introduction of the Veterans Service Organizations that are authorized to perform burials guard honors.**

2 11/15/2015.

3 **AMERICAN LEGION ARTURO T. BENAVIDES MEMORIAL POST 59 - LAREDO, TEXAS - HONOR GUARD**

4 **GUIDELINES.** The American legion is a non-profit veterans service organization established according to the rules of  
5 section 501(c)19 of the United States Internal Revenue Code. American Legion is a registered 501(c)(19) nonprofit  
6 veteran organization with headquarters in 700 N. Pennsylvania St. P.O. Box 1055 Indianapolis, IN 46206 Telephone: (317)  
7 630-1200 **The American Legion National Headquarters.** Fax: (317) 630-1223. The American Legion is chartered through the  
8 Congress of the United States and is a recognized as Veteran Service Organization by the Department of Defense. We  
9 are non-profit organization, non-governmental entity established by veterans to educate, navigate and simplify the  
10 process for families of deceased veterans who are eligible for Military Funeral Honors.

11 • **Taking care of our own**

12 Whether it's taking on one funeral a month, two a day or five in one week,  
13 the Legion honor guards accommodate to the best of their abilities.

14 We take care of everybody. We won't let anyone go without a military funeral.

15 In death, as in life, it's about veterans serving veterans.

16 We take care of each other.

17  
18 Department of Defense (DOD) AMVETS and Disabled American Veterans organizations, as  
19 well as American Legion and Veterans of Foreign Wars posts in the United States work  
20 together to supply personnel in the event of a funeral in which the family requests military  
21 honors.

25 <http://www.dummies.com/how-to/content/what-military-funeral-honors-are-provided-for-vete.html>

## 26 **What Military Funeral Honors are Provided for Veterans?**

27 By Rod Powers from Veterans Benefits For Dummies

28 Military funeral honors for veterans standards are provided by the Department of Defense. Military branches have a  
29 long tradition of providing funeral honors for fallen veterans of their branches. However, during the military draw  
30 downs of the late '80s and '90s, as resources began to stretch, the DOD found this harder and harder to do.

31 That's when various veteran organizations, such as the Veterans of Foreign Wars (VFW) and the American Legion,  
32 stepped in to pick up the slack. These organizations volunteered to conduct funeral honors for fallen deceased  
33 veterans when the DOD was forced to decline due to lack of manpower and resources.

34

35 The law requires the DOD to provide a minimum of two honor guard members to conduct honors at a veteran's  
36 funeral. However, usually a funeral detail consists of between four and seven members. Much depends on the  
37 capabilities of the local honor guard unit, available resources, and manpower. Other factors, such as if there are other  
38 veteran funerals occurring in the area at the same time, may also affect availability.

- 39 • **Rifle volley:** At military funerals, you often see three volleys of shots fired in honor of the deceased veteran.  
40 This tradition is performed by honor guard teams, based on family desires and available resources.

41 The rifle volley is often mistaken by nonmilitary folks as a 21-gun salute, although it's entirely different. In the  
42 military, a gun is a large-caliber weapon. The three volleys are fired from rifles, not guns. Therefore, the three  
43 volleys aren't any kind of gun salute at all.

44 The firing team can consist of any number, but it's usually made up of seven or eight members. Whether the  
45 team consists of three, eight, or ten, each member fires three times (three volleys).

46 The three volleys come from an old battlefield custom. The warring sides would cease hostilities to clear their  
47 dead from the battlefield, and the firing of three volleys meant that the dead had been properly cared for and the  
48 side was ready to resume the battle.

49 The honor guard often slips three rifle shell-casings, fired from the funeral honor guard into the folded flag  
50 before presenting the flag to the family. Each casing represents one volley.

51

52

53 [https://en.wikipedia.org/wiki/Three-volley\\_salute](https://en.wikipedia.org/wiki/Three-volley_salute)

54 **Three-volley salute (The following is COMMON KNOWLEDGE AS AN**  
55 **ADDED FEATURE FOR THOSE READING THESE ARTICLES**

Introduction of VSOs that are authorized to perform burials and Honor Guard

56 From Wikipedia, the free encyclopedia

57 Jump to: navigation, search



58

59 Sailors from the United States Navy form a rifle party and fire a volley salute on the deck of the aircraft  
60 carrier *USS Abraham Lincoln* during a burial at sea ceremony.

61 The **3-volley salute** is a ceremonial act performed at military and police funerals as part of the  
62 drill and ceremony of the Honor Guard. It consists of a rifle party firing blank cartridges into the  
63 air three times. The custom originates from the European dynastic wars, where the fighting  
64 ceased so the dead and wounded could be removed. Then, three shots were fired into the air to  
65 signal that the battle could resume.<sup>[1]</sup>

66 A rifle party usually has an odd number of members, from 3 to 7. The firearm used is typically a  
67 rifle, but at some police funerals, shotguns or handguns are used. The party usually stands so that  
68 the muzzles are pointed over the casket. However, if mourners are present near the grave, the  
69 party stands some distance away (often recommended at least 50 feet) so as to not deafen the  
70 attendees and minimize the disturbance. If the service is being performed indoors, the firing  
71 party stands outside the building, often near the front entrance.<sup>[2]</sup> On the command of the NCO-  
72 in-charge, the party raises their weapons and fires three times in unison.<sup>[2]</sup>

73 Modern United States military parties use M1, M14 or M16 rifles. The use of blank cartridges  
74 means these weapon's semi-automatic gas action will not function, requiring manual cycling of  
75 the next round between shots.<sup>[2]</sup> Some parties equip the rifle with a blank-firing adapter, which  
76 eliminates this step from the drill after the first shot, though this is seen by some as less  
77 traditional. Similarly, the M1 and M14 are generally preferred over the current issue M16  
78 because the appearance of these older rifles is more traditional and the charging handles are more  
79 easily operated in a dignified, ceremonial manner. Sometimes, other guns are used, usually by  
80 non-US militaries.

81

82

83 <http://www.finalhonors.us/faqs/>

## 84 **Is there a charge to receive military honors?**

85 No. By law, military honors are to be provided for free to the family. The Veteran has already paid his dues by  
86 serving the country.

## 87 **Are Veteran Service Organizations allowed to perform military** 88 **funeral honors?**

89 Yes. As part of the Department of Defense Authorized Providers Program (AP3), Veteran Service Organizations  
90 (VSO's) are allowed to participate in this process. VSO's are an important part of the process and have been  
91 providing military honors for Veterans since their beginnings. VSO's are to be trained and certified by the military to  
92 participate WITH the military in conducting funeral honors. With active participation of VSO's, almost every  
93 deceased Veteran can receive what is equivalent to a Full Honors service, regardless of rank.

## 94 **What should I do if a funeral home or Veteran organization tries to** 95 **charge me for the military honors?**

96 Situations like this occasionally arise, but are not common. It is something that should not happen! If the family  
97 wishes to make a donation to a Veteran Service Organization, that is fine, as long as it is completely voluntary.  
98 However, if fees are charged in association with the playing of Taps, folding of the flag, or presentation of the flag,  
99 which are the entitled services, you should report this activity immediately. You can do this by reporting it to this  
100 site, or by contacting your state Veteran Affairs office. The Final Honors Foundation will advocate for you in this  
101 situation and try to ensure that this type of practice is ended.

## 102 **Who should conduct the military funeral honors for a deceased** 103 **Veteran?**

104 The rendering of Military Funeral Honors for an eligible veteran, free of charge, is mandated by law. An honor  
105 guard detail for the burial of an eligible veteran shall consist of not less than two members of the Armed Forces. One  
106 member of the detail shall be a representative of the parent Service of the deceased veteran. The honor detail will, at  
107 a minimum, perform a ceremony that includes the folding and presenting of the American flag to the next-of-kin and  
108 the playing of Taps. When available taps will be played by a bugler, however there are so few buglers available that

**Introduction of VSOs that are authorized to perform burials and Honor Guard**

109 the military services may choose to provide an electronic recording of taps. The veteran's parent Service  
110 representative will present the flag.

111

112

113 <http://fas.org/sgp/crs/misc/RS21545.pdf>



114

115 **What Agency Is Responsible for Administering the Military**  
116 **Funeral Honors Program?**

117 The Department of Defense (DOD) is responsible for providing military honors to eligible  
118 veterans. DOD Instruction 1300.15 sets policy and assigns responsibilities for military funeral  
119 support. DOD has established a website that provides information including eligibility criteria,  
120 relevant law, information for funeral directors, and related links, at <https://www.dmdc.osd.mil/mfh/>.

121  
122 Questions or comments regarding the program can be addressed to:  
123 Deputy Assistant Secretary of Defense  
124 (Military Community and Family Policy)  
125 4000 Defense Pentagon  
126 Room 5A726

127 Washington, DC, 20380-400

128 **What Is the Composition of a Military Funeral Honors Detail?**

129 The military services operate under service-specific policies; the honors vary from service to  
130 service and are dependent upon available resources. At the minimum, a funeral honors detail  
131 consists of two members of the Armed Forces, at least one of which is a member of the  
132 veteran's  
133 military service.

134 Funeral honors details may be augmented with volunteers who are military veterans and who  
135 are  
136 members of veterans' service organizations, such as the American Legion and the Veterans of  
137 Foreign Wars, or other appropriate organizations. The Authorized Provider Partnership Program  
138 (AP3) was established to provide training for these volunteers to standardize the quality of the  
139 honors rendered. Volunteers can participate as firing party members, pallbearers, and buglers,  
140 among other duties. When a trained bugler is not available, a recorded version of "Taps" may be

Introduction of VSOs that are authorized to perform burials and Honor Guard

141 played. DOD has also approved the use of a ceremonial bugle, which contains a device in the  
142 bell  
143 of the bugle that plays a recorded version of "Taps."<sup>5</sup>  
144

### 145 **How Many Military Funeral Honors for Veterans Requests Are** 146 **Supported Only by Veterans Service Organizations?**

147 DOD officials stated that the military, in accordance with the law, provides military personnel in  
148 every instance in which the eligible survivors have requested such honors. Defense officials  
149 note,  
150 however, that in some instances, funeral directors contact VSOs for such services with or  
151 without  
152 seeking military personnel assistance. It is not possible to know how often this occurs. Financial  
153 or other assistance (such as transportation, a stipend, or reimbursement for expenses) from the  
154 military for VSO services may be provided by a nearby military unit. This assistance comes from  
155 that unit's funds. In some instances, state governments have provided assistance or benefits to  
156 VSOs who perform these services.<sup>12</sup> For a list of current VSOs, see the VA's Directory of

157 Veterans Service Organizations at <http://www.va.gov/vsol/>.

## 158 *2013/2014 Directory*

159 Office of the Secretary  
160 Washington, DC

161  
162 **2013/2014 Directory**  
163 **(December 4, 2013)**  
164 **VETERANS AND MILITARY SERVICE ORGANIZATIONS STATE DIRECTORS OF**  
165 **VETERANS**  
166 **AFFAIRS**  
167 PUBLISHED AS AN INFORMATIONAL SERVICE  
168 BY THE OFFICE OF THE SECRETARY OF VETERANS AFFAIRS  
169 **UNITED STATES**  
170 **DEPARTMENT OF VETERANS AFFAIRS**  
171 **WASHINGTON, D.C.**

172  
173 **"For an organization to be listed it must be a Non-Profit that are National in scope, of**  
174 **good reputation, in existence and involved with Veterans for a minimum of three**  
175 **years, dedicated to a wide range of Veteran's issues with a membership of at least**  
176 **1,000 or be Congressionally recognized."**

177  
178 Listing of Congressionally Chartered Veterans Service Organizations (Date of Charter)

179

# Veteran Service Organizations

[http://www.va.gov/vso/VSO-Directory\\_2013-2014.pdf](http://www.va.gov/vso/VSO-Directory_2013-2014.pdf)

Welcome to the online list of Directory of Veterans Service Organizations for 2013-2014 (PDF). This is published as an informational service by the Office of the Secretary of Veterans Affairs.

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PUBLISHED AS AN INFORMATIONAL SERVICE

**UNITED STATES**

**DEPARTMENT OF VETERANS AFFAIRS**

**WASHINGTON, D.C.**

BY THE OFFICE OF THE SECRETARY OF VETERANS AFFAIRS

**“For an organization to be listed it must be a Non-Profit that are National in scope, of good reputation, in existence and involved with Veterans for a minimum of three years, dedicated to a wide range of Veteran’s issues with a membership of at least 1,000 or be Congressionally recognized.”**

This directory is arranged in seven parts:

*Part I:* Listing of Congressionally chartered and other Veterans Service Organizations recognized by the Secretary.

*Part V:* Listing of Congressionally Chartered Veterans Service Organizations (Date of Charter)  
*5-1 thru 5-3*

*Part VI:* Listing of Department of Veterans Affairs Advisory Committees  
*6-1 thru 6-5*

*Part VII:* Correction Form, 2009/20 10 VSO Directory Information, and Key to Page Format  
*7-1 thru 7*

The American Legion

..... 1-7

## **LIST OF RECOGNIZED ORGANIZATIONS**

By virtue of authority contained in title 38, United States Code, the organizations listed below have been granted

recognition in the presentation of claims under the statutes administered by VA. This listing is not intended to reflect

on the quality of services rendered by other Veterans service organizations:

**Service Organizations Recognized by VA for Claim Processing:**

**African American PTSD Association (Not congressionally chartered) ..... Lakewood, WA 98498**

**American Ex-Prisoners of War, Inc. ....Arlington, TX 76010**

**American GI Forum of the United States ..... Denver, CO 80211**



Partial list of  
over 100(+) VSOs

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Partial list of over  
100 (+) VSOs

E2. ENCLOSURE 2  
DEFINITIONS

E2.1. Authorized Providers. Individuals or groups recognized by a Secretary of a Military Department or the Commandant of the Coast Guard, who are not members of the Military Services or employees of the United States and who augment the uniformed members of a military funeral honors detail. Authorized providers may include, but are not limited to, veterans' service organizations, members of the Reserve Officer Training Corps, or other active ROTC units.

E3. ENCLOSURE 3  
AUTHORIZED PROVIDER PARTNERSHIP PROGRAM GUIDANCE

E3.1. AUTHORIZED PROVIDERS

Authorized Providers, as defined in E2.1. may:

E3.1.1. Complement a military funeral honors detail by rendering additional elements of honors, such as a firing party, pall bearers, bugler, or color guard.

E3.1.2. Be considered Government employees for the purposes of liability and workers compensation when augmenting a military funeral honors detail in accordance with section 1588 of Reference (k).

E3.2.1. In accordance with section 1491 of Reference (k) and subparagraph 5.3.12. of this Instruction, the Secretary of a Military Department and the Commandant of the Coast Guard may include authorized providers in the delivery of military funeral honors. If the Secretary determines that authorized providers will augment a funeral detail, the Department may assist these individuals as follows:

E3.2.1.1. Military funeral honors training, as authorized by Reference (k).

E3.2.1.2. Prior to recognizing an individual as an authorized provider, the Secretary will provide initial training to ensure a professional, dignified, and coordinated delivery of military funeral honors in accordance with the ceremony, standards, and procedures established by the respective Military Service.

E3.2.1.3. The Secretary will provide periodic training for authorized providers, once qualified, in order to maintain professionalism and proficiency in the rendering of military funeral honors.

E3.2.2. In accordance with a Military Department's policy, the Secretary of a Military Department may recognize an individual as an authorized provider of military funeral honors after providing the training required by subparagraph E3.2.1.2.

E3.2.2.1. The Secretary of a Military Department will document the recognition of an individual Authorized Provider.

E3.2.2.2. Documentation may take the form of a certificate or other appropriate record.

E3.3. MILITARY DEPARTMENT ASSISTANCE TO AUTHORIZED PROVIDERS

E3.3.1. The Secretary of a Military Department and the Commandant of the Coast Guard may assist authorized providers with obtaining the materiel and equipment required for a professional appearance and delivery of military funeral honors. This may include access to military clothing sales stores or other sources of uniform items in accordance with statutory authorities and Military Service policies.

E3.3.2. The Secretary of a Military Department and the Commandant of the Coast Guard may refer authorized providers to the appropriate point of contact within the Army Materiel Command for the express purpose of acquiring ceremonial rifles and blank ammunition to augment a military funeral detail with a firing party.

1 **VETERANS LAND BOARD – STATE OF TEXAS**

2 <http://www.glo.texas.gov/vlb/cemeteries/burial-options/index.html>

3 **HOW DO I COORDINATE MILITARY FUNERAL HONORS?**

4  
5 Family members of the deceased veteran should first notify their funeral director of  
6 their desire to have Military Funeral Honors rendered.

7  
8 There is no cost to the veteran's family to have Military Funeral Honors provided by  
9 the military or Veteran Organization.

10  
11 The family should provide the funeral director with the following information, if  
12 available:

13  
14 Name of deceased, date of birth, social security number, form DD 214 (discharge),  
15 or any other proof of veteran status or eligibility for burial honors.

16 **WHAT IS MILITARY FUNERAL HONORS?**

17  
18 Military Funeral Honors have always been provided whenever possible. However,  
19 the law now mandates the rendering of Military Funeral Honors for an eligible  
20 veteran if requested by the family. As provided by law, an honor guard detail for  
21 the burial of an eligible veteran shall consist of not less than two members of the  
22 Armed Forces. One member of the detail shall be a representative of the parent  
23 Service of the deceased veteran. The honor detail will, at a minimum, perform a  
24 ceremony that includes the folding and presenting of the American flag to the next  
25 of kin and the playing of Taps. Taps will be played by a bugler, if available, or by  
26 electronic recording.

27 **VLB Texas State Veterans Cemeteries are hallowed grounds that**  
28 **are an expression of our respect for the Texas men and women**  
29 **who have served our nation with distinction.**

30 **Military Funeral Honors**

31 Under normal circumstances the funeral home will coordinate with Department of Defense units or  
32 Veterans Service Organizations in nearby communities for military honors at burials. If a family has  
33 elected to not use a funeral home, contact the cemetery staff for assistance.

34 \*\*\*\*\*

35

36

37

38 **November 27, 2015 - Printed from website as indicated**  
39 **below.**

40 **Conducting a proper funeral in accordance with federal law**  
41 **(Honor Guard)**

42

43 **DEPARTMENT OF DEFENSE – REGULATIONS AND LAWS ON**  
44 **VETERANS FUNERAL.**

45 **NOTE: A “VSO” or – VETERANS SERVICE ORGANIZATION**  
46 **RECOGNIZED BY THE DEPARTMENT OF DEFENSE**

47 **A “AP3” IS ALSO A VETERAN SERVICE ORGANIZATION**  
48 **RECOGNIZED BY THE DEPARTMENT OF DEFENSE**

49

50 **[https://www.dmdc.osd.mil/mfh/docs/10usc\\_ch75\\_txt.pdf](https://www.dmdc.osd.mil/mfh/docs/10usc_ch75_txt.pdf)**

## Part 7. Rulings and Agreements

### Chapter 25. Exempt Organizations Determinations Manual

#### Section 19. Veterans' Organizations

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##### 7.25.19 Veterans' Organizations

- 7.25.19.1 [Overview](#)
- 7.25.19.2 [Statutory Requirements](#)
- 7.25.19.3 [Exemption Options](#)
- 7.25.19.4 [Membership Requirements](#)
- 7.25.19.5 [Exempt Purposes](#)
- 7.25.19.6 [Contributions to Veterans' Organizations](#)
- 7.25.19.7 [Auxiliary Units of Veterans' Organizations](#)
- 7.25.19.8 [Trusts or Foundations](#)
- 7.25.19.9 [IRC 501\(c\)\(23\)](#)
- 7.25.19.10 [Digests of Published Rulings](#)

##### 7.25.19.5 (09-01-2005) Exempt Purposes

1. Veterans' organizations must be operated for one or more of the eight purposes listed in Regs. 1.501(c)(19)-1(c). It is not necessary that the organizations' purposes or activities include all the listed purposes to be exempt, but they cannot have purposes of a substantial nature that are not listed and retain IRC 501(c)(19) status. The exempt purposes are:
  - A. Promotion of the social welfare of the community as defined in Regs. 1.501(c)(4)-1(a)(2);
  - B. Assisting disabled and needy war veterans and members of the U.S. Armed Forces and their dependents, and the widows and orphans of deceased veterans;
  - C. Providing entertainment, care, and assistance to hospitalized veterans or members of the U.S. Armed Forces;
  - D. Carrying on programs to perpetuate the memory of deceased veterans and members of the Armed Forces, and to comfort their survivors;
  - E. Conducting programs for religious, charitable, scientific, literacy, or educational purposes (as set out in IRC 170(c)(4));
  - F. Sponsoring or participating in activities of a patriotic nature;
  - G. Providing insurance benefits for their members or dependents of their members, or both; and
  - H. Providing social and recreational activities for their members

##### 7.25.19.6.2 (09-01-2005) Purpose Requirement

1. A war veterans' organization must also be organized and operated for the following purposes that are narrower than those for qualification for exemption under IRC 501(c)(19):
  - A. Furthering comradeship among persons who are or have been members of the Armed Forces;
  - B. Honoring the memory of deceased veterans and members of the Armed Forces and aiding and comforting their survivors;
  - C. Encouraging patriotism; and
  - D. Aiding hospitalized, disabled and needy war veterans and their dependents.



<http://www.unclefed.com/IRS-Forms/2001/HTML/p5570410.html>

### **501(c)(19) -- Veterans' Organizations**

A post or organization of past or present members of the Armed Forces of the United States may file Form 1024 to apply for recognition of exemption from federal income tax. You should follow the general procedures outlined in chapter 1. The organization must also meet the qualifications described in this section.

Examples of groups that would qualify for exemption are posts or auxiliaries of the American Legion, Veterans of Foreign Wars, and similar organizations

1. To carry on programs to perpetuate the memory of deceased veterans and members of the Armed Forces and to comfort their survivors.
2. To conduct programs for religious, charitable, scientific, literary, or educational purposes.
3. To sponsor or participate in activities of a patriotic nature.

[https://www.law.cornell.edu/cfr/text/26/1.501\(c\)\(19\)-1](https://www.law.cornell.edu/cfr/text/26/1.501(c)(19)-1)

26 CFR 1.501(c)(19)-1 - War veterans organizations

**4)** To carry on programs to perpetuate the memory of deceased veterans and members of the Armed Forces and to comfort their survivors,

[http://www.independentsector.org/501c\\_classifications](http://www.independentsector.org/501c_classifications)

The following list comes from IRS Publication 557(pdf).

<b>Section of 1986 Tax Code</b>	<b>Description of Organization</b>
501(c)(1)	Corporations Organized Under Act of Congress (including Federal Credit Unions)
501(c)(2)	Title Holding Corporation For Exempt Organization
501(c)(3)	Public Charities and Private Foundations
501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees
501(c)(5)	Labor, Agricultural, and Horticultural Organizations
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.
501(c)(7)	Social and Recreation Clubs
501(c)(8)	Fraternal Beneficiary Societies and Associations
501(c)(9)	Voluntary Employees' Beneficiary Associations
501(c)(10)	Domestic Fraternal Societies and Associations

501(c)(11)	Teachers' Retirement Fund Associations
501(c)(12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, Etc.
501(c)(13)	Cemetery Companies
501(c)(14)	State Chartered Credit Unions, Mutual Reserve Funds
501(c)(15)	Mutual Insurance Companies or Associations
501(c)(16)	Cooperative Organizations to Finance Crop Operations
501(c)(17)	Supplemental Unemployment Benefit Trusts
501(c)(18)	Employee Funded Pension Trust (created before June 25, 1959)
501(c)(19)	Post or Organization of Past or Present Members of the Armed Forces
501(c)(20)	Group Legal Services Plan Organizations
501(c)(21)	Black Lung Benefit Trusts
501(c)(22)	Withdrawal Liability Payment Fund
501(c)(23)	Veterans Organization (created before 1880)
501(c)(25)	Title Holding Corporations or Trusts with Multiple Parents
501(c)(26)	State-Sponsored Organization Providing Health Coverage for

<https://www.irs.gov/pub/irs-pdf/p3386.pdf>

## E. Exempt Activities

501(c)(19) veterans' organizations have been permitted broad purposes by Congress to include one or more of the eight purposes listed below. It is not necessary that the organizations' purposes or activities include all the listed purposes to be exempt, but they cannot have purposes of a substantial nature that are not listed and retain 501(c)(19) status. The exempt purposes include:

- a. Promoting the social welfare of the community as defined in Regs. 1.501(c)(4)-1(a)(2);
- b. Assisting disabled and needy war veterans and members of the U.S. Armed Forces and their dependents, and the widows and orphans of deceased veterans;
- c. Providing entertainment, care and assistance to hospitalized veterans or members of the U.S. Armed Forces;
- d. Carrying on programs to perpetuate the memory of deceased veterans and members of the Armed Forces, and to comfort their survivors;

e. Conducting programs for religious, charitable, scientific, literacy or educational purposes (as set out in IRC 170(c)(4));

f. Sponsoring or participating in activities of a patriotic nature;

g. Providing insurance benefits

1

## 2 **What is a VSO or a AP3?**

3 A "VSO" (Veterans Service Organization) is recognized and given permission to conduct military  
4 funerals as an honor guard. AP3 (Authorized Provider 3) is same as VSO.

5 The funeral home will coordinate with Department of Defense units or Veterans Service  
6 Organizations in nearby communities for military honors at burials. NOTE: Department of  
7 Defense (DOD) AMVETS and Disabled American Veterans organizations, as well as American  
8 Legion and Veterans of Foreign Wars posts in the United States work together to supply  
9 personnel in the event of a funeral in which the family requests military honors.

10

11

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## 13 **Why does the Department of Defense use VSOs?**

14 Military funeral honors for veterans standards are provided by the Department of Defense. Military branches have a  
15 long tradition of providing funeral honors for fallen veterans of their branches. However, during the military draw  
16 downs of the late '80s and '90s, as resources began to stretch, the DOD found this harder and harder to do. That's  
17 when various veteran organizations, such as the Veterans of Foreign Wars (VFW) and the American Legion, stepped  
18 in to pick up the slack. These organizations volunteered to conduct funeral honors for fallen deceased veterans when  
19 the DOD was forced to decline due to lack of manpower and resources.

20

## 21 **What kind of weapons should be use in a Honor Guard for a military 22 funeral?**

23 The rifle volley is often mistaken by nonmilitary folks as a 21-gun salute, although it's entirely different. In the military,  
24 a gun is a large-caliber weapon. The three volleys are fired from rifles, not guns or shotguns (used at policeman  
25 funerals. Therefore, the three volleys aren't any kind of gun salute at all. The firing team can consist of any number,  
26 but it's usually made up of seven or eight members. Whether the team consists of three, eight, or ten, each member  
27 fires three times (three volleys).

28 **Large-caliber weapons such as M1 or M14 should be used at a military**  
29 **funeral.**

30 Modern United States military parties use M1, M14 or M16 rifles. The use of blank cartridges  
31 means these weapon's semi-automatic gas action will not function, requiring manual cycling of  
32 the next round between shots.<sup>[2]</sup> Some parties equip the rifle with a blank-firing adapter, which  
33 eliminates this step from the drill after the first shot, though this is seen by some as less  
34 traditional. Similarly, the M1 and M14 are generally preferred over the current issue M16  
35 because the appearance of these older rifles is more traditional and the charging handles are more  
36 easily operated in a dignified, ceremonial manner. Sometimes, other guns are used, usually by  
37 non-US militaries (law enforcement).

38

39 NOTE: ANY DEVIATION FROM THE PROCEDURES AND GUIDELINES SET FORTH  
40 FROM THE DEPARTMENT OF DEFENCE WILL BE CONSIDERED A NON VALID  
41 MILITARY FUNERAL.

42

43

44 REFERENCES:

45 [https://en.wikipedia.org/wiki/Three-volley\\_salute](https://en.wikipedia.org/wiki/Three-volley_salute)

46 <http://www.dummies.com/how-to/content/what-military-funeral-honors-are-provided-for-vete.html>

47 [https://en.wikipedia.org/wiki/Three-volley\\_salute](https://en.wikipedia.org/wiki/Three-volley_salute)

48 <http://fas.org/sgp/crs/misc/RS21545.pdf>

49 Veterans Service Organizations at <http://www.va.gov/vso/>

50 [https://www.dmdc.osd.mil/docs/10usc\\_ch75\\_txt.pdf](https://www.dmdc.osd.mil/docs/10usc_ch75_txt.pdf)

51 DOD Instruction 1300.15 sets policy and assigns responsibilities for military funeral  
52 support. DOD has established a website that provides information including eligibility criteria,  
53 relevant law, information for funeral directors, and related links, at <https://www.dmdc.osd.mil/mfh/>.

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61 **What Agency Is Responsible for Administering the Military**  
62 **Funeral Honors Program?**

63

64 The Department of Defense (DOD) is responsible for providing military honors to eligible  
65 veterans. DOD Instruction 1300.15 sets policy and assigns responsibilities for military funeral  
66 support. DOD has established a website that provides information including eligibility criteria,  
67 relevant law, information for funeral directors, and related links, at [https://www.dmdc.osd.mil/](https://www.dmdc.osd.mil/mfh/)  
68 [mfh/](https://www.dmdc.osd.mil/mfh/).

69 Questions or comments regarding the program can be addressed to:

70 Deputy Assistant Secretary of Defense

71 (Military Community and Family Policy)

72 4000 Defense Pentagon

73 Room 5A726

74 Washington, DC, 20380-400

75 **What Is the Composition of a Military Funeral Honors Detail?**

76

77 The military services operate under service-specific policies; the honors vary from service to  
78 service and are dependent upon available resources. At the minimum, a funeral honors detail  
79 consists of two members of the Armed Forces, at least one of which is a member of the  
80 veteran's  
81 military service.

82 Funeral honors details may be augmented with volunteers who are military veterans and who  
83 are

84 members of veterans' service organizations, such as the American Legion and the Veterans of  
85 Foreign Wars, or other appropriate organizations. The Authorized Provider Partnership Program  
86 (AP3) was established to provide training for these volunteers to standardize the quality of the  
87 honors rendered. Volunteers can participate as firing party members, pallbearers, and buglers,  
88 among other duties. When a trained bugler is not available, a recorded version of "Taps" may be  
89 played. DOD has also approved the use of a ceremonial bugle, which contains a device in the  
90 bell

91 of the bugle that plays a recorded version of "Taps."<sup>5</sup>

92

93

94 **How Many Military Funeral Honors for Veterans Requests Are**  
95 **Supported Only by Veterans Service Organizations?**

96

97 DOD officials stated that the military, in accordance with the law, provides military personnel in

98 every instance in which the eligible survivors have requested such honors. Defense officials  
99 note,  
100 however, that in some instances, funeral directors contact VSOs for such services with or  
101 without  
102 seeking military personnel assistance. It is not possible to know how often this occurs. Financial  
103 or other assistance (such as transportation, a stipend, or reimbursement for expenses) from the  
104 military for VSO services may be provided by a nearby military unit. This assistance comes from  
105 that unit's funds. In some instances, state governments have provided assistance or benefits to  
106 VSOs who perform these services.<sup>12</sup> For a list of current VSOs, see the VA's Directory of  
107 Veterans Service Organizations at <http://www.va.gov/vso/>