



THE KOREAN WAR VETERANS ASSOCIATION, INC.
OFFICE OF THE EXECUTIVE DIRECTOR

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MONTHLY REPORT FOR FEBRUARY 2015
Washington, D.C.

The following from the Executive Director of the Korean War Veterans Association is given for the month of February 2015.

To: President and Board of Directors for the Korean War Veterans Association

LEGISLATIVE:

- The majority of my time in February was working with the IRS. After many futile attempts to contact a representative that was familiar with nonprofit agencies and in particular, Internal Revenue Code Section 501(C)(19) I called the Manager of Exempt Organizations and was put in contact with a Ms. Tule.
- I first asked her if the Korean War Veterans Association still met all the requirements pertaining to tax exemption under Internal Revenue Code Section 501(C)(19). Her answer was YES.
- After explaining the mission and organization of the Korean War Veterans Association (KWVA) to include our Volunteer Programs, Tell America Programs, and support to our active duty servicemen and women, she was impressed with all the Association was accomplishing.
- I went on to state that the average age of a Korean War Veterans was between 84-92 years old. I explained that we did not want to become a “last man organization” and have the association close its doors. She totally understood this logic because she has dealt with other Veterans Service Organizations that went through what the KWVA is experiencing now. I told her that it was the desire of the majority of Korean War Veterans that they would like to see the association continue well into the future with the main goal of keeping the legacy of their service and sacrifice remembered.
- After much dialog she asked how we plan to fix the problem of not making the organization a “last man organization”. That was all I needed to lead into how we feel that under present regulation, specifically Internal Revenue Code 170(c)(3), which states *provided that at least 90% of its members are war veterans and substantially all of the other members are either veterans, or are cadets, or are spouses, widows, or widowers of war veterans, veterans, or cadets. "War veterans" are defined in Rev. Rul. 84-140 as persons who have served in the United States Armed Forces during a period of war. The periods of war are specified in 38 U.S.C. sec. 101 and Rev. Rul. 78-239, 19781 C.B. 162. With respect to the purposes requirement, the organization must be organized and operated primarily for purposes consistent with its status as a war veterans' organization.*
- I then asked the question pertaining to veterans who have served in the Republic of Korea from 1955 through the present. I went on to explain that American servicemen and women have been serving in a “hostile environment” since 1955 and in fact over 3000 American servicemen have been killed in the line of duty on the Demilitarized Zone between North and South Korea.

- She had never heard of this before. I asked her the big question, ***“Do Korean War Veterans who served in the Republic of Korea after 1955 qualify as “war veterans” and count toward the 90% requirement of an organization members?”***
- She stated that she would think they qualify but would have to check with her supervisor for verification. She promised she would call me back when she had an answer.
- Three days later I called Ms. Tule. She stated that she spoke with her supervisor and came back with three different answers that I feel very positive in support of the KWVA:
 1. Any veteran who served in the Armed Forces during a time of war is considered a “war veteran”. If a service member who was serving in Korea during a time of war that is taking place in another part of the world he or she is then considered a “war Veteran” and is eligible to count toward the 90% membership of the association.
 2. Since the DMZ in Korea is considered a “hostile environment” and since servicemen and women have died in the line of duty there, it was their opinion that Korean Defense Service Veterans would be eligible to be considered toward the 90% membership of the organization.
 3. Even if a service member served in a war environment other than the Republic of Korea and then was assigned to the Korean Peninsula, they are still considered “war veterans” and are eligible to count toward the 90% of the war veterans of the association.
- I asked if I could have their assessment in writing on their letterhead. They stated that I should submit a memorandum to them with what we discussed and their recommendations and they would follow up with their approval for the Korean War Veterans Association.
- I am presently in the process of writing the document. I hope and pray that they will act expeditiously on this matter and return our approval for our submission.

Recommendation to Change the Name of the Korean War Veterans Association

- I have received many email and phone calls in reference to changing the name of the Korean War Veterans Association to a different name that would appeal to the Korean Defense Veterans and encourage them to join the organization.
- The majority of the correspondence would like to change the name. A small minority of the correspondence is not in favor of the name change and some have even stated that they would not mind if it became a “last man organization”.
- This will be one of the topics of discussion at the Board meeting on Friday, March 27, 2015.
- I am presently researching all of the “administrative” paperwork and legal requirements that must be completed if the membership of the Korean War Veterans Association did vote in favor to change the name of the organization.

EVENTS/MEETINGS:

- The KWVA Spring Board Meeting is scheduled for Friday, March 27, 2015 at the Sheraton Pentagon City hotel located at 900 South Orme Street, Arlington, VA 22204.
- Submissions for agenda items for the Board were due on Saturday, February 21, 2015. Secretary Frank Cohee will be producing the agenda for the Board Meeting.
- We will be having dinner at the Defense Attaché for the Republic of Korea Embassy, Major General Shin on Friday, March 27, 2015. The dinner will take place at his residence: **1315 Summerwood Court, McLean, VA 22102**, starting at 6:00PM.
- Presently we have four Directors who have volunteered to transport our contingency to MG Shin's residence. We are still looking for a couple more Directors to volunteer to drive their vehicles that evening. Transportation from the hotel to his residence and back is being worked on as we speak. Please let us know if you plan to attend so we can get a firm count to his caterer.
- Dr. Jongwoo Han President of the Korean War Legacy Foundation and the Korean Youth Corps will be attending the Board Meeting and giving the Directors an update on his work.

July 24 – 27, 2015

- The Korean government approved \$150K for the new "*Chosin Few Memorial*". The ground breaking ceremony is tentatively slated to take place during the week of July 22-27, 2015 at Quantico Marine Base next to the Marine Corps Museum.
- The Commemoration Committee for July 24-27, 2015 met on February 3, 2015 to continue to work on plans for the General Meeting, Banquet and commemorative ceremonies. Key dates during the week will be:
 - Wednesday, July 22, 2015 Registration
 - Wednesday, July 22, 2015 United States Army Twilight Tattoo
 - Thursday, July 23, 2015 KWVA Board of Director's
 - Friday, July 24, 2015 KWVA General Membership Meeting
 - Friday, July 24, 2015 United States Marine Corps Evening Parade
 - Saturday, July 25, 2015 Commemorative Ceremony at the Korean Veterans Memorial
 - Saturday, July 25, 2015 Gala Banquet
 - Sunday, July 26, 2015 Wreath Presentation at Arlington National Cemetery
 - Monday, July 27, 2015 Wreath Presentation at the Korean Veterans Memorial
- Dr. Jongwoo Han, President of the Korean War Legacy Foundation and the Korean Youth Corps will also be staying in the DoubleTree Hotel during July 23-27, 2015. They would like to conduct taped interviews with Korean War Veterans for their project. They will be participating more closely with our meetings at the Doubletree Hotel during this week.

Meeting with Chairman Jung Hoon Kim, Member of the National Assembly, Republic of Korea and Founder of the American Veterans of Korea Foundation.

- On Friday, January 29, 2015, 1st Vice President Warren Wiedhahn and I met with Chairman Jung Hoon Kim, Member of the National Assembly, Republic of Korea and Founder of the American Veterans of Korea Foundation.
- Chairman Kim stated that he will be in the United States on June 24- 26, 2015 and on July 22-27, 2015 to attend the annual commemorations at the Korean War Veterans Memorial.
- Chairman Kim stated that his Foundation would like to give out ten scholarships to deserving students who plan to continue their education after high school. He did not care for the way the five scholarships were decided last year. He would like some guidance from the KWVA on what would be the standards and criteria to award the scholarships for this calendar year. He would like to present the scholarships at his first annual, "Korea Night" at Carnegie Hall in New York City on June 25, 2015.
- Chairman Kim stated that he would like to have Korea Night 2016 located at the Kennedy Center in Washington, D.C on June 25, 2016. He would like to invite that same number of Korean War Veterans and Korean American Veterans to this event. He would be looking to invite Korean War Veterans from Maryland, Virginia and the District of Columbia to this event.
- He would also like to consider having the President of the Republic of Korea attend this event. This would probably mean that either the President of the United States or the Vice President would also attend. Chairman Kim stated that he was looking to open a "branch" of his foundation in New York City. The Headquarters of his foundation would still be located in Washington, D.C. No definite plans are in action to find office space.
- Since his foundation will be located in the United States he will have to seek and get approved to be a 501C3 before he can start soliciting funds for his Foundation.
- He would like to work very closely with the KWVA on all matters that concern his Foundation support Korean War Veterans and their families.

FUND RAISING:

- Thomas Mc Hugh, Director Chairman Fundraiser Committee has published the annual flyer for the Korean War Veterans Fund Raiser. The document is attached to this report. The price per ticket is \$20.00 for a chance to win one of the following prizes:

1st Prize - \$2,500.00
 2nd Prize- \$1,000.00
 3rd Prize - \$1,000.00
 4th Prize - \$1,000.00

- Deadline for ticket sales will be October 15, 2015 with the drawing taking place on Veterans Day, November 11, 2015 in Washington, D.C. Winners will be notified in Greybeards and on the KWVA website www.kva.org

RECRUITMENT:

- I would like to take this time to recognize the great work by Director Sonny Edwards in recruiting new members into the KWVA. He is a dedicated Director who

cares deeply that the KWVA continues to grow and to come up with new and innovative ways to recruit new members. I work with Sonny on a weekly basis and he gives selflessly of his time and abilities to increase membership. It is a privilege to work with him.

I look forward to seeing you all on March 26, 2015 at the Spring Board meeting.

Respectfully submitted,

James R. Fisher

James R. Fisher
Executive Director
Korean War Veterans Association