



Sound Off!

Association of Military Musicians

Website: www.militarymusicians.org

2022-2023 Officers

- David Smith—President
- Judy Kessler—Vice President
- Allen Lawless—Treasurer
- Tom Zale—Secretary

Serving AMM:

- Cheryl Wason — 2023 AMM Reunion Host
- Rickey Lumpkin—Chaplain
- Kay Smith—Librarian
- OPEN — Historian
- Toni Furan — AMM *Sound Off!* Editor

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REUNION NEWS!

We are approximately 6 months out before our 37th annual AMM Reunion, the 7th-10th of September in The Twin Cities of Minneapolis and St. Paul. I am very excited to have this reunion in the Midwest and show off our state and cities. This is a 1st to have so far NORTH!

The St. Paul Oktoberfest is very pleased to have an alumni Military Band play for the opening ceremonies and tapping of the keg at the German American Institute in St. Paul. They realize many of us have had experience playing beer tents while stationed in Germany! They are right for most of us, but if you never did band duty in Germany, you are in for a treat and a fun time. CW5 (RET) Dave Ratliff will be leading the way for directing us—and setting up our gig list later.

We will rehearse for the performance on Friday morning at the hotel and will need to car pool over to the job site for that evening from 1600-1800. Of course, we'll stay and try out the beer and food afterwards!

We plan to have a dance and our own folks entertaining us with a Jazz Combo on Saturday evening at our banquet so please note in the registration your instrument and wishes to participate in the FEST BAND or the JAZZ COMBO or BOTH.

It would be helpful to have everyone who is PLANNING on coming to text or email me ASAP. I will **not** hold anyone to their word at this point, but just need to get a feel for attendance and instrumentation at this point as we did for the Heart of Augusta Festival in 2021. Please text me at 651-353-6204 or email me at: cwason@comcast.net. If you wish to go ahead and register, the registration form is included in this newsletter and is also on our website. Please print it out, fill it out and send it to me with your registration fees and monies for t-shirt (if wanted) to:

Cheryl Wason
 1478 Thomas Lane
 Eagan, MN 55122

Checks or money orders only please. We can't use PayPal for this reunion. Reminder that the t-shirts will be used as our uniform along with black pants. Folks who attended the 35th Anniversary Augusta Reunion, can wear those t-shirts or order a new one. Another option is to wear a

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white polo shirt/t-shirt. Prices and sizes are on the Registration Form! Shirts ordered will be placed in the Welcome Packets in September!



Schedule and directions will be in the June Newsletter. The Twins are playing on Sunday, September 11 and it is Military Appreciation Day. You might want to stay longer and attend. Some people are already checking that out and our President David Smith plans to go.

I am also working on an OPTIONAL BUS TOUR of the Twin Cities for Saturday and will share costs for this. It would be around 2-3 hours with a local profession guide. The cost would be approximately \$36-40 per person based on at least 30 people. It could be cheaper if more folks sign up. I will put a check off for this on the Registration to find out level of interest.

Please get the word out about our reunion and encourage folks to come and play!!

Cheryl Wason

2023 AMM Reunion Host





St. Paul Oktoberfest held annually on the beautiful grounds of the Germanic-American Institute. Just like the Munich original, we celebrate in September when the weather is better!

Oktoberfest is synonymous with beer, and this year, we will have an even larger selection than ever. The iconic Paulaner beer is imported directly from Munich and our local brewer, Utepils, is expertly crafted in Minneapolis. We'll also feature an array of foods, from German and Austrian favorites Gerhard's bratwurst, Aki's pretzels, RJ's Meats *Currywurst* and Burbach's potato pancakes to international fare as well. With non-stop entertainment and fun for the whole family, it's a two-day celebration of German food, beer, and culture!

Friday, September 8 | 4–10 PM

Saturday, September 9 | 10 AM–10 PM

For more info:

<https://www.gaimn.,org/calendar/oktoberfest/>



298th Army Band playing and singing "Ein Prosit" at a beer tent in Berlin, Germany, circa 1979. To be recreated at the Oktoberfest performance in St. Paul with the AMM Band!!

President's Message

Hi, all! I hope this newsletter finds you well and happy. There is a lot of material in this newsletter and I encourage you to take time to read it thoroughly. I'll keep my comments as brief as possible.

2023 Reunion

It looks like this event is going to be a great experience. It is our hope that the ease of access to the host city by airlines, a beautiful venue with a European flair and the opportunity to perform at a real Oktoberfest (<https://www.gaimn.org/calendar/oktoberfest/>) will help you to find a way to join us. We also hope that this location will encourage more members living in the Midwest to attend.

Along those lines, it is not too early to start thinking about the 2024 reunion. If you are interested in being a reunion host, I encourage you to review details in the Bylaws document and talk with our recent hosts to get their perspective so you can present a solid proposal at our business meeting. (2023 = Cheryl Watson: Twin Cities, MN; 2022=Allen Lawless: Jackson, TN; 2021= Walt Nail: Augusta, GA). I'd be happy to provide my insight, too.

Association Incorporation

The AMM Board agrees that we are at an important stage in the life of this association and are fully in support of becoming a 501c (19) as outlined in Allen's article. Please take the time to carefully review the article about this and make your voice heard.

Membership campaign

We are ready to start a big push to increase membership. The upcoming reunion is a great reason to reach out to all military musicians in your personal network... including regular, guard and reserves. They can submit their application for membership at <https://militarymusicians.org/membership/> The annual fee is only \$15 and it can be paid online.

BTW – If your membership has lapsed, you'll need to get it current to participate in the 2023 Reunion.

I look forward to seeing you in September – bring your instrument!

Best wishes,

David Smith
AMM President 2022-2024
Davidsmith02b@gmail.com



By-laws Committee Report

Many thanks to Chuck Booker, Bob Phillips, and Gene Payne for their contributions in developing and writing the new proposed Bylaws for AMM in a very speedy manner. A copy is included within this newsletter if you're receiving a paper copy, or attached to the email that Toni Furan, AMM's Newsletter Editor, sends out.

Ordinarily, the process for updating the Bylaws is a business meeting agenda item at a reunion. But given the efforts toward applying for non-profit status, the Board has decided to work it a little differently this time. Simply put, we cannot wait until September's reunion in Minneapolis to seek member approval of this most recent version of the Bylaws, as we hope by that time IRS will have approved our application for 501(c)(19). The updated Bylaws must accompany AMM's application to IRS.

The changes in the Bylaws mostly involve adding language associated with AMM's new Articles of Incorporation, expansion of AMM's Purpose, and to otherwise follow an example provided to us by the US Military Academy Band Alumni Association, which is already a non-profit under 501(c)(19). Some cleanup of awkward and redundant wording was done. A new section called "Indemnification" was added, which protects individuals serving AMM – the basic foundation of being incorporated versus being a sole proprietor or even partnership, where individuals can and are held liable financially.

AMM is in a vulnerable financial position insofar as taxation is concerned. Seeking non-profit status under IRS 501(c)(19), veterans organization, helps reduce that vulnerability and adds transparency to how we operate.

Another key change in the revised Bylaws makes it clear that the Reunion Host is not authorized to make financial transactions in coordinating and organizing a reunion. That task falls to the Treasurer. All monies and disbursements associated with a reunion must be documented and reported as a part of AMM's business. IRS takes a very dim view of non-centralized financial activity in non-profits. Therefore, it is incumbent on Reunion Hosts to coordinate financial transactions with the Treasurer. Caveat: Since most, if not all, of the negotiations for the Minneapolis reunion are complete, this requirement will not apply to the 2023 reunion, but our current Bylaws requires that the Reunion Host complete a report following the reunion. Addendum 1 in our current Bylaws specifies the information that this report should contain.

If you'd like to review the current Bylaws, you can download a copy at AMM's web site at this link: <https://militarymusicians.org/about-us/bylaws/>. You can then compare that document with the latest revision draft awaiting your vote.

The Plan:

Rather than wait until September, given the urgency of completing our application to IRS, the Board favors this structure:

Each member in good standing is allowed up to 90 days before a reunion to review Bylaws drafts. That is per our current Bylaws. HOWEVER...

We ask for your expedited review within 30 days if at all possible and your vote to accept these Bylaws as written. In other words, we cannot entertain line item vetoes in this process. We obviously cannot conduct this vote at a normal business meeting at a reunion and thus we'd like to present this information in this manner and ask for your vote outside the normal practice.

A ballot sample is provided in this newsletter. You have the option of communicating your AYE or NAY vote via email, telephone, or carrier pigeon directly to AMM's Secretary, Tom Zale. You can cut out this ballot and mail it to Tom if you prefer. Again, please consult your membership roster for Tom's contact information. Tom will proctor this election, tabulate results, and report on those results.

Many thanks in advance for your understanding while we work through this process. You will have time to review these Bylaws, but we ask you to put this on the front burner rather than the back burner.

Allen Lawless

BALLOT

Please read the Draft By-Laws (link in the body of the email or paper copy w/mailed newsletter) and vote below whether or not you agree these should be adopted by AMM. You can either email this ballot (copy and paste) to AMM Secretary Tom Zale or fill out the paper copy and send to Tom Zale. Ballots must be received by April 30, 2023.

_____ **AYE, I vote for AMM to adopt the proposed Draft By-Laws.**

_____ **NAY, I vote for AMM NOT to adopt the proposed Draft By-Laws.**

Member Signature

Tom Zale contact info:

Email: campzale@sbcglobal.net

**Mail: 2307 Bluebonnet Drive
Richardson, TX 75082-2344**

Editor's Note

Greetings AMM Members!

Happy Almost Spring! The change of seasons is welcome here in Wisconsin where we've had a relatively mild winter but it's still winter. We are looking forward to lilacs, tulips and green grass.

This newsletter is important because it showcases proposed by-laws changes for the organization. The draft of the proposed by-laws is linked in the body of the email. Please take the time to read and then vote according to the instructions on Pg. 6.

The 2023 Reunion in the Twin Cities is coming together thanks to the hard work of Cheryl Wason. Please make plans to attend AND don't forget your instruments!

Please contact me if you have news or other content you'd like me to include in the next newsletter.

Toni Furan

Sound Off Editor



Taps, In Memoriam

Lifetime Member **George T. Armijo** (1942-2013), U.S. Army Warrant Officer on February 1, 2013 in Dahlenega, Georgia. George commanded bands in Ft. Gordon, Ft. Huachuca, the 3rd ID Band in Wurzburg, Germany and Ft. Rucker. George's family requests that memorial donations be made to:

*St. Elizabeth of Hungary Episcopal Church,
1188 Hamp Mill Rd, Dahlenega GA 30533*



Lifetime Member **Mitchel (Mike) Kaufman** on March 12, 2023 in Carlisle, Pennsylvania. Mike retired as a U.S. Army 1st Sergeant. Mike was a guitarist and electric bassist and served in the 298th Army Band in Berlin, Ft. Polk, Ft McClellan, Ft. Meade, Ft. Richardson, the 2nd ID Band in Korea and Ft. Drum.



Treasurer's/Webmaster Report

Treasurer's Report – March 2023

Since the last Treasurer's report in December 2022, AMM spent a bit more money on the brand-new web site (a useful plug-in called WPForms) and a few other items as bulleted below:

WPForms Plus - \$99.50

Reimbursement to Michael Nail for hosting costs he paid while acting as AMM's webmaster - \$99.99

Art Department + Benton - \$16. (This is the source for obtaining durable membership cards for Lifetime members. We have a new Lifetime Member with Nicholas von Heide, an Army veteran.)

Arkansas.gov - \$45. AMM is now a Corporation in the State of Arkansas. This is part of our plan to seek non-profit status under IRS 501(c)(19). More on that below and in a separate article.

Reimbursement to Toni Furan, AMM's Newsletter Editor for printing and mailing costs of the December newsletter - \$48.31

AMM's checking account shows a balance of \$9,610.37.

AMM's PayPal account shows a balance of \$420.74. The checking account and Paypal accounts total \$10,031.11.

PayPal:

the option of dues renewal using PayPal has been restored on the new web site. Please visit <https://militarymusicians.org> if you haven't already. The old web site at <https://milmusicians.com> has been taken down.

Recent tax law changes by IRS now mandate PayPal withholding up to 24% of AMM's income through PayPal should AMM collect \$600 or more per tax year. This is yet another reason for the recent efforts in securing non-profit status under 501(c)(19) for veterans organization.

Membership – This is a dismal story. AMM lost 45 members since December for their failure to renew their dues. This takes AMM down to 101 members.

Webmaster Report

As stated in the Treasurer Report, AMM has a brand-new web site up at <https://militarymusicians.org>. This updated site contains relevant information and it includes a "Members Only" section where you can download business meeting minutes, archived copies of newsletters, and more. This is still under development somewhat, but if you'd like to access this part of the web site, you will need to input the password. Dues-paid members can obtain the password (which will change every so often) by contacting me by email or phone. Please check your membership roster for that information. The page can be found at this link: <https://militarymusicians.org/members-only/>

One of the projects that is still undone on the web site is completing the Leadership tab with current photos of AMM's Board and support staff, along with contact information and perhaps a short bio.

If there is a feature you would like to see in the new web site, please let me know. I'll be happy to bring that capability on if we can do it.

Non-Profit Status

Non-Profit Status Report under 501(c)(19), Veterans Organization

This past January, AMM held a call using the Zoom teleconferencing application and invited all dues-paid members to participate. The call was sparsely attended. AMM President David Smith will likely comment regarding that call, but I'll try to summarize here:

AMM's Board approved preparing for and applying for non-profit status. The reasons were stated during the call and center on AMM's tax vulnerability with IRS. Organizations who enjoy non-profit status do not pay federal income tax, except in a few instances none of which currently apply to AMM. Yes, dues are taxable income under IRS rules if an organization is not tax-exempt. AMM is not tax-exempt.

Preparation includes:

Reviewing of Bylaws and other governing documents. This process has already been discussed in a separate article in this newsletter.

Obtaining Articles of Incorporation within the State in which the organization is headquartered. AMM's current Bylaws state that the official address of the organization is that of the incumbent Treasurer. Therefore, I sought and obtained Articles of Incorporation from the State of Arkansas, effective 8 February 2023.

Obtaining an Employer Identification Number (EIN) from IRS. This is also complete and made effective 8 February 2023.

Preparing IRS Form 1024, Application for Recognition of Exemption Under Section 501(a) or Section 521 of the Internal Revenue Code. Initial work has been done in this area, but the application (a 42-page document not including attachments) must include our updated and member-approved Bylaws. Once the Bylaws are approved by the membership, completing this application will take about a week. IRS may take up to 6 months to approve the application, but we get credit as of the date of submission. This is why this effort is urgent.

Cost of the IRS application - \$600.

It's fully understood that there are some members who are not convinced that this path is wise, prudent, or warranted. But we live in a time where tax issues can and do have serious implications for organizations and the people fronting those organizations. IRS gives us an option for us to take. In reviewing these requirements, 501(c)(19) is doable and it's cost effective in the long run. Should AMM once again decide to sell merchandise, for example, we'll have a system in place to handle that and the required reporting to IRS will be done in a transparent way, avoiding noncompliance issues.



Allen Lawless

AMM Treasurer

Association of Military Musicians

AMM's Mission

The Association of Military Musicians is a fraternal organization that strives to preserve the proud tradition of military music. Military musical ensembles don't just play marches and ceremonial music—today's audience demands much more than that, and with panache to boot!

Membership is open to any and all who have served in a military musical organization, whether a band, orchestra, fife & drum corps, or a vocal group.

Toni Furan, Editor
827 E. Mifflin St.
Madison, WI 53703

