



THE DEPARTMENT OF NEW YORK



AMERICAN LEGION FAMILY

CORDIALLY INVITES YOU TO THE
HOMECOMING OF

William Clancy

*SONS OF THE AMERICAN LEGION
NATIONAL COMMANDER
2025 - 2026*

SAVE THE DATE!

**New York City
April 10-11 2026**





*Homecoming for
William Clancy
Sons of The American Legion
National Commander
2025 - 2026*



Hotel Info

Booking Link is Live!

CLICK HERE:

<https://book.passkey.com/e/51146843>

Click "Make Reservation"

Sheraton New York Times Square Hotel

811 7th Avenue (at West 53rd Street)

New York, NY 10019

See next page for booking by phone info

\$229/night (single queen or 2 double beds)

Rates are valid April 8 - 12, 2025

More Info Coming Soon!


**AMERICAN
LEGION**
FAMILY





*Homecoming for
William Clancy
Sons of The American Legion
National Commander
2025 - 2026*



Hotel Info

**Sheraton New York Times Square Hotel
811 7th Avenue (at West 53rd Street)
New York, NY 10019**

To book by phone :

Call Marriott toll-free reservations: 1-888-236-2427

Follow the prompts to connect with a live reservations agent.

Ask to make a group reservation at Sheraton New York Times Square

**Provide arrival/departure date (within your April 9-12 room block
dates)**

Provide group code: SON

More Info Coming Soon!


**AMERICAN
LEGION
FAMILY**





American Legion Child Well-being Foundation

"Dedicated to the betterment of all children"

100% Per Capita Banner Program

Request Form

2025 – 2026

Each American Legion post, American Legion Auxiliary unit, Sons of The American Legion squadron, American Legion Riders chapter or Eight and Forty salon donating at least one dollar for each member during the American Legion Child Well-being Foundation's award year (1 June - 31 May) may receive a beautiful banner/streamer.

To qualify for the 2025-2026 year a post, unit, squadron, riders, or salon must donate one dollar per member based upon its official membership total from their national organization as of June 1, 2025. The post, unit, squadron, riders, or salon has from June 1, 2025, to May 31, 2026, to submit this form, **along with the donation**, to the American Legion Child Well-being Foundation.

Post, unit, squadron, riders, or salon name _____

Address _____

City _____ State _____ Zip _____

Post, unit, squadron, or salon membership total as of June 1, 2024: _____

Total enclosed: \$ _____

Banner Request Form

Send completed form to:

American Legion Child Well-being Foundation

PO Box 1055

Indianapolis, IN 46206

ALL REQUEST FORMS MUST BE RECEIVED BY May 31, 2026



SONS OF THE AMERICAN LEGION SNAPSHOTS OF SERVICE AWARD CONTEST RULES

AWARD RULES:

- Photos must be based on the Four Pillars of The American Legion
Americanism | Veterans Affairs and Rehabilitation | Children & Youth | National Security
- Photos must be in a digital JPG or TIFF format
** Photos will become the property of the Sons of The American Legion
- Photos must not have a right of restriction
- Photos must contain members of the Sons with their covers or identifiable clothing on during the activity or even and a brief history of the event
- Entry form must be submitted from a Squadron
- Squadrons may submit a maximum of three (3) photos per category
- Contest will run each year from July 1st to June 30th, award submissions must be submitted to national headquarters by the **cut-off date of June 30th** to be considered. ** Photos must be from this time period

AWARD CATEGORIES:

AMERICANISM

VETERANS AFFAIRS AND REHABILITATION

CHILDREN AND YOUTH

NATIONAL SECURITY

** Plaques will be awarded during the National Convention to the (1st & 2nd) place winners in each category for a total of eight (8) awards

AWARD JUDGING:

Judging will be conducted by the Public & Media Communications Commission on the following criteria:

- Quality of Photo
- Best photo that symbolizes the support for the Four Pillars by the Sons of The American Legion
- Have Sons of The American Legion member or members in photo(s)

For more information visit the national SAL website at www.legion.org/about/american-legion-family/sons-of-the-american-legion/publications-and-forms



SONS OF THE AMERICAN LEGION SNAPSHOTS OF SERVICE AWARD ENTRY FORM

Year

The below listed highlighted items are required with each submission to be considered:

- * SnapShots Entry Form * Brief description of entry * Adult/Minor Release Forms

Squadron Name _____

Squadron No. _____ Detachment _____

Attached are _____ photos under the following category (limit 3 per category)
Total # of photos

Submitted By _____ Email _____

Select a category below of submitted application:

Americanism:

☐

Veterans Affairs and Rehabilitation:

☐

Children and Youth:

☐

National Security:

☐

Brief description of the event and identification of participants:

Send completed Award Form, Photos and applicable Adult / Media Release Forms by one (1) of the below methods:

MAIL: The American Legion
Attn: SAL Awards
700 N. Pennsylvania Street
Indianapolis, IN 46204

DEADLINE:

JUNE 30

Questions: 317-630-1205

EMAIL: SALawards@legion.org

REVISED: MAY / 2025



THE AMERICAN LEGION

ADULT MEDIA MODEL

RELEASE FORM

In consideration of my engagement as a model, upon the terms herewith stated, I hereby give to VISUAL MEDIA SPECIALIST, acting as an agent-for-hire for The American Legion Magazine, his/her heirs, legal representatives and assigns, and those acting with his/her authority and~ permission:

- A) the unrestricted right and permission to copyright and use, re-use, publish, and republish photographic portraits, pictures or video of me or in which I may be included intact or in part, composite or distorted in character or form, without restriction as to changes or transformations in conjunction with my own or a fictitious name, or reproduction hereof in color or otherwise, made through any and all media now or hereafter known for illustration, art, promotion, advertising, trade, or any other purpose whatsoever.
- B) I also permit the use of any printed or digital material in connection therewith.
- C) I hereby relinquish any right that I may have to examine or approve the completed product or products or the advertising copy or printed matter that may be used in conjunction therewith or the use to which it may be applied.
- D) I hereby release, discharge and agree to save harmless VISUAL MEDIA SPECIALIST, his/her heirs, legal representatives or assigns, and all persons functioning under his/her permission or authority, or those for whom he/she is functioning, from any liability by virtue of any blurring, distortion, alteration, optical illusion, or use in composite form whether intentional or otherwise, that may occur or be produced in the taking of said imagery or in any subsequent processing thereof, as well as any publication thereof, including without limitation any claims for libel or invasion of privacy.

Date _____

Date Format: MM / DD / YYYY

(select date by clicking inside above box)

Name _____

Address _____

City _____

State _____

Zip _____

Phone _____

Email _____

Witness _____



THE AMERICAN LEGION

MINOR MEDIA MODEL

RELEASE FORM

In consideration of my minor child as a model, upon the terms herewith stated, I hereby give to the VISUAL MEDIA SPECIALIST, acting as agent for hire for The American Legion Magazine, his/her heirs, legal representatives and assigns, and those acting with his/her authority and permission:

- A) the unrestricted right and permission to copyright and use, re-use, publish, and republish photographic portraits, pictures or video of me or in which I may be included intact or in part, composite or distorted in character or form, without restriction as to changes or transformations in conjunction with my own or a fictitious name, or reproduction hereof in color or otherwise, made through any and all media now or hereafter known for illustration, art, promotion, advertising, trade, or any other purpose whatsoever.
- B) I also permit the use of any printed or digital material in connection therewith.
- C) I hereby relinquish any right that I may have to examine or approve the completed product or products or the advertising copy or printed matter that may be used in conjunction therewith or the use to which it may be applied.
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- E) I have read the foregoing and fully understand the contents hereof. I represent that I am the [parent/guardian] of the above named model. For value received, I hereby consent to the foregoing on his/her behalf.

Date _____

Date Format: MM / DD / YYYY

(select date by clicking inside above box)

Minor's Name _____

Parent or Guardian _____

Address _____

City _____

State _____

Zip _____

Phone _____

Email _____

Witness _____



SONS OF THE AMERICAN LEGION VIDEOS OF SERVICE AWARD CONTEST RULES

AWARD RULES:

- The SAL Video Contest is open to all members of The Sons of The American Legion
- Videos must contain members of the SAL with their covers or identifiable clothing on during the activity or event
- Videos shall fall under one of these three (3) categories: Program Support, Community Engagement, or Membership and Recruitment
- Videos should be under (5) minutes and should be published to one of the approved social media platforms listed below Note: A link to the published video's location must be included on the award entry form
- Contest will run each year from July 1st to June 30th, award submissions must be submitted to national headquarters by the cut-off date of June 30th to be considered

APPROVED SOCIAL MEDIA PLATFORMS:

facebook

YouTube



** Any emerging platform deemed appropriate, not listed above may be considered by a vote of the Public & Media Communications Commission (PMCC)

AWARD CATEGORIES:

Membership & Recruitment

Videos that encourage new members and renewals

Program Support

Videos that highlight, promote, encourage, or display participation in our Legion programs

Community Engagement

Videos that show detachments or squadrons involved in work in our communities

** Plaques will be awarded during the National Convention to the (1st and 2nd) place winners in each of the three categories for a total of six (6) awards

AWARD JUDGING:

Judging will be conducted by the Public & Media Communications Commission on the following criteria:

Video Quality

Content

Branding

For more information visit the national SAL website at www.legion.org/about/american-legion-family/sons-of-the-american-legion/publications-and-forms



SONS OF THE AMERICAN LEGION VIDEOS OF SERVICE AWARD

ENTRY FORM _____ Year

This form and brief description with a link to video (Web) URL must be sent with your entry

Name of Submitter: _____

Membership ID: _____ Squadron No: _____ Detachment: _____

Category of submitted application:

Membership & Recruitment: ☐

Program Support: ☐

Community Engagement: ☐

What Social Media Platform Used? _____

Web URL address: _____

Brief description of the event and identification of participants:

Send completed Award Form and applicable Adult / Minor Release Forms by one (1) of the below methods:

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Attn: SAL Awards
700 N. Pennsylvania Street
Indianapolis, IN 46204

DEADLINE:
JUNE 30

QUESTIONS: 317-630-1205

EMAIL: SALawards@legion.org

REVISED: MAY / 2025



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- B) I also permit the use of any printed or digital material in connection therewith.
- C) I hereby relinquish any right that I may have to examine or approve the completed product or products or the advertising copy or printed matter that may be used in conjunction therewith or the use to which it may be applied.
- D) I hereby release, discharge and agree to save harmless VISUAL MEDIA SPECIALIST, his/her heirs, legal representatives or assigns, and all persons functioning under his/her permission or authority, or those for whom he/she is functioning, from any liability by virtue of any blurring, distortion, alteration, optical illusion, or use in composite form whether intentional or otherwise, that may occur or be produced in the taking of said imagery or in any subsequent processing thereof, as well as any publication thereof, including without limitation any claims for libel or invasion of privacy.

Date _____

Date Format: MM / DD / YYYY

(select date by clicking inside above box)

Name _____

Address _____

City _____

State _____

Zip _____

Phone _____

Email _____

Witness _____



THE AMERICAN LEGION

MINOR MEDIA MODEL

RELEASE FORM

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- B) I also permit the use of any printed or digital material in connection therewith.
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- E) I have read the foregoing and fully understand the contents hereof. I represent that I am the [parent/guardian] of the above named model. For value received, I hereby consent to the foregoing on his/her behalf.

Date _____

Date Format: MM / DD / YYYY

(select date by clicking inside above box)

Minor's Name _____

Parent or Guardian _____

Address _____

City _____

State _____

Zip _____

Phone _____

Email _____

Witness _____



Outlook

National Regional Information Conferences (NRICs)

From Mook, Kevin M. <KMook@legion.org>

Date Thu 9/11/2025 7:22 AM

Bcc to everyone in the SAL 25-26 directory:**National Regional Information Conferences (NRICs)**

NRICs are designed to bring the Legion family together across regions to strengthen leadership, exchange ideas, and expand our shared commitment. Please mark your calendars and share with your members:

- [Indianapolis, IN – January 31, 2026](#)
Indianapolis Marriott East
7202 East 21st Street, Indianapolis, IN 46219
- [Atlanta, GA – February 7, 2026](#)
The Westin Atlanta Airport
4736 Best Road, Atlanta, GA 30337

Thank you,



Kevin Mook | National SAL Liaison
Internal Affairs & Membership Division
a: 700 N. Pennsylvania St., Indianapolis, IN 46204
e: kmook@legion.org | **w:** legion.org
o: 317-630-1335 | **m:** 301-633-6850

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THE AMERICAN LEGION

Veterans Strengthening America

OFFICE OF THE NATIONAL JUDGE ADVOCATE

PO BOX 1055, INDIANAPOLIS, IN, 46206-1055 • WWW.LEGION.ORG • P: (317) 630-1200 • F: (317) 630-1223

October 8, 2025

LEGAL OPINION

Subject: The American Legion, the Sons of The American Legion and the four rules of an American Legion Program

For 50 years, the Sons of The American Legion (SAL) has co-existed at all levels of The American Legion. However, this has also created a perception that SAL members have the same rights and privileges as those in The American Legion, and this misinterpretation of the rules – which has gone largely unchecked or uncorrected in some areas – is starting to cause some very real problems for the organization. Recently, this has grown to a larger concern as we hear reports of Posts being audited and, when asked for their membership rolls, have been submitting the names of SAL in addition to the names of regular members.

This memorandum seeks to clarify for everyone that The Sons of The American Legion is a program, not simply a cheaper alternative that comes with the same rights and privileges as a traditional member. Further, leadership at all levels – Post, District, Department and National – must be knowledgeable on what the rules governing veterans and non-profit organizations are and safeguard the integrity of our organization by ensuring that no person or group jeopardizes our future by operating in a manner not consistent with the laws and regulations set by Congress and the IRS.

BACKGROUND

Shortly after the end of hostilities in World War I in Paris, France, LTC Theodore Roosevelt – the oldest son of the former president – had a conversation with George White, a fellow servicemember and editor of the Portland newspaper the Oregonian, and from this discussion would come The American Legion. Roosevelt would suggest the immediate establishment of a new servicemen's organization that would include all AEF members, as well as those soldiers who remained stateside as members of the military during the war. Roosevelt and White advocated ceaselessly for this proposal until they found sufficient support at headquarters to move forward with the plan. In September of 1919, Congress would formally recognize the creation of The American Legion when our congressional charter was passed by both Houses of Congress and sign into law.

Congress has deemed it in the national interest to afford congressionally chartered organizations some latitude to raise money and lobby congress not available to many other non-profits. As one non-profit trade publication noted:

Above all, 501(c)(19) organizations offer financial, medical, psychological, and social support to veterans, their families, and the community. Through rehabilitation programs, support networks, and advocacy, these groups enhance veterans' mental health, employment opportunities, and overall well-being. These programs strive to secure a better future for those who have served. However, their impact extends far beyond supporting veterans, as they provide vital assistance to entire communities by mobilizing trained veteran volunteers in fields such as logistics, emergency response, and more during disasters.

At the 1932 National Convention in Portland, OR, The American Legion, while in general session, voted to approve Resolution 28, which established a youth program called "the Sons of the Legion." The Committee on Junior Activities called for "The National Organization of The American Legion approve, encourage, and foster organizations of sons of members of The American Legion." Resolution 456 adopted at the 14th National Convention, states in the two whereas clauses "In the propagation of an organization for such boys' future around a fine idea, and assist in the bringing out the best type of citizenship," and "[a]n organization of this sort will bring the father closer to his son and make a better Legionnaire of him." The first resolve clause states, "One, that The American Legion officially propagate, recognize, and sponsor an organization to be known as the Sons of The American Legion." Upon the adoption of Resolution 456, it was believed, "Because The American Legion is such a unique organization, with eligibility so highly restricted, it can have no successor. But it can have an heir to whom it can bequeath all its treasured heritage."

THE PROBLEM

We are hearing more and more anecdotal evidence (and indeed, some is even being sent to us) that various Departments and Posts are incorrectly interpreting the IRS code with regard to the SAL and, crucially, are potentially doing things that could jeopardize The American Legion's non-profit status.

Congress sets the membership eligibility criteria for The American Legion, and the laws they have been set up around are found in Title 36 of the United States Code, Chapter 217, of which deals exclusively with our organization. Eligibility is addressed explicitly specifically addressed in 36 USC 21703, a provision most recently amended with the passage of the Legion Act in 2019, and the Internal Revenue Service has promulgated rules based on what the Congressional intent was in passage of those laws. For us, the problem arises from the fact that Congress and the IRS have created differing rules for veterans of the various conflicts, rules that largely do not apply to the Sons.

FOUR RULES OF A SUBSIDIARY PROGRAM

SAL squadrons, detachments, and the national organization are not stand-alone Veteran Service Organizations, but, rather, must coexist through the adoption and sponsorship of a post and cannot have their own EIN and tax-exempt status. This means that the SAL is under the full autonomy of its sponsoring post. If the post chooses to allow the squadron to use the post's EIN and tax-exempt status, that would be predicated on whether the squadron (program) is in full compliance with the Four Rules of a Program. Moreover, the rights and privileges of a program are not the same as those of a

Legionnaire. For example, the post bar, restaurant, canteen, or other social activity is intended for Legion members (veterans) of the post, with the revenue staying in the tax-exempt category. Social non-members are not eligible for membership in The American Legion. The members of the SAL squadron would be considered social non-members, and therefore, any sales or revenue generated from social non-members can also be subject to tax by the IRS.

The IRS provides an example in the "Tax Guide for Veteran Organizations" (rev. 4-2018):

Post A has 1,500 individuals who participate in the club's bar and gaming activities. 1,200 are veteran members who are eligible for membership as described in the post's constitution and bylaws. 300 are social nonmembers. Social nonmembers are not eligible for membership.

The veterans' organization satisfies the section 501(c)(19) membership requirements because its members are all past or present members of the U.S. Armed Forces. The social nonmembers are treated as members of the general public for 501(c)(19) purposes. Income from nonmember sources may be subject to the unrelated business income tax.

Interpreted by the IRS, SAL members who patronize the post's social activities, such as a bar, would be considered taxable income if a Legion post member does not sign in that individual. For clarity, though SAL members may be considered a member of the post through the lineage of a male or female veteran descendant and upon acceptance by the squadron, their membership only applies to official Legion activities, such as community events or post event activities. When it comes to the post's non-official social activities and events, the SAL, in the eyes of the IRS, is not considered a member; therefore, revenue generated by any non-members is considered taxable income, unless a legion post member officially signs them in.

In summary, the SAL program should be viewed as a participatory initiative that fosters the development of youth into patriotic Americans as outlined in the SAL Preamble; to uphold and defend the Constitution of the United States, foster and perpetuate a true spirit of Americanism, preserve the memories of veterans from all wars, to inculcate a sense of individual obligation to the community, state and nation, to safeguard the principles of justice, freedom and democracy, to sanctify our friendship by our devotion to mutual helpfulness, and the last phrase; to adopt in letter and spirit all of the great principles for which The American Legion stands, and to assist in carrying on for God and Country. promotes American values and helps them become productive citizens in our society.

''' The SAL, being a program, is equivalent to an ALR chapter, Boys and Girls State, or Oratorical. All of them are Legion programs, but do not entitle those participants or members to equal rights and privileges as veterans eligible for a TAL membership. Certainly, no Post would assume that a member of the Post's American Legion Baseball team would have unfettered access to the post commensurate to what a Legionnaire enjoys, but some Posts then turn a blind eye to members of the Sons of The American Legion, despite the SAL also being a program.

In order to deal with these issues, we have long had rules governing the running of a program. Attached to this Memorandum you will find our latest incarnation of those rules, along with an acknowledgement section to be signed by the program participant or leader as the Post or Department may determine. Together, these four rules governing Leadership, Rules, Reports and Controls collectively apply to all programs of The American Legion, be it one of our exclusively Youth Programs (Oratorical, Boys State, Shooting Sports etc.) or programs like the SAL or The American Legion Riders. Regardless of what the program is, whether it be an ambulance service, rodeo, yacht clubs, cruiser clubs or some other program, the four rules apply to each of them.

Best regards,

A handwritten signature in black ink, appearing to read 'Mark C. Seavey', with a stylized flourish extending from the end.

Mark C. Seavey, Esq.
National Judge Advocate, The American Legion



FOUR RULES OF AN AMERICAN LEGION PROGRAM

The American Legion's most prized possessions are its name, emblem and logo. Its century of existence has built an environment of respect around those three things. Protecting those prized possessions is necessary to ensure that the environment of respect remains in place.

The American Legion's work under the four pillars, particularly the work involving Americanism and Children and Youth, often involves outside organizations and almost always community partnerships. Protecting the three possessions requires that rules be put in place to ensure that protection continues.

Many programs exist to carry forward The American Legion's work. Some are strictly internal, such as Sons of the American Legion and Legion Riders, while others are more external, such as American Legion Baseball and Boys State. Regardless of whether they are internal or external, these programs must obey the same set of rules, even though in some cases, seemingly independent organizations are created to assist with the work of a particular program.

All programs, whether strictly internal or organized under a subsidiary corporation or entity, must obey the following four rules. Whether the program in question is chartered by a Post, a County or District, a Department or National as the parent organization, this requirement is in place.

If one or more of these rules is violated, National will need to enforce intellectual property rights against the organization that caused the violation.

Rule #1 – "Leadership" – All elected and appointed leaders must be confirmed by the parent organization after each selection, or as needed.

Rule #2 – "Rules" – All bylaws, amendments and/or standing rules must be presented to the parent organization for confirmation and approval prior to use.

Rule #3 – "Reports" – The program will provide to the parent organization: (a) monthly activities reports; (b) quarterly financial reports; (c) an annual financial statement; and (d) any additional report(s) requested by the parent organization.

Rule #4 – "Controls" – The parent organization may provide the program with the employer identification number (EIN) and the tax-exemption status, with the necessary financial controls over their usage. All program financial accounts must have a minimum of two (2) signatories appointed by the parent organization.

By signing the following statement, you acknowledge that you have read and understand the rules and will comply with those requirements. It is recommended that this form be signed by the program leader and a post officer annually or when there is a change in leadership.

ACKNOWLEDGMENT			
Post	Program Name		
Program Leader	Signature	Date	
Post Officer	Signature	Date	