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## <sub>=orm</sub>990

### Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047 2008

epartment of the Treasury ▶ The organization may have to use a copy of this return to satisfy state reporting requirements Internal Revenue Service Inspection A For the 2008 calendar year, or tax year beginning 09-01-2008 and ending 08-31-2009 D Employer identification number C Name of organization VETERANS OF FOREIGN WARS OF THE UNITED STATES B Check if applicable Please use IRS 44-0474290 Address change label or Doing Business As E Telephone number Name change print or type. See (816) 756-3390 Initial return Specific Number and street (or P O box if mail is not delivered to street address) Room/suite **G Gross receipts** \$ 143,966,041 Instruc-406 W 34TH STREET Termination tions. City or town, state or country, and ZIP + 4 KANSAS CITY, MO 64111 Amended return Application pending Name and address of Principal Officer **H(a)** Is this a group return for LAWRENCE M MAHER affiliates? 406 W 34TH STREET KANSAS CITY, MO 64111 H(b) Are all affiliates included? **▽** 501(c) (19) **◄** (insert no) **□** 4947(a)(1) or **□** 527 (If "No." attach a list See instructions ) Group Exemption Number 🕨 Web site: ► WWW VFW ORG L Year of Formation 1899 | M State of legal domicile Briefly describe the organization's mission or most significant activities Activities & Governance See Additional Data Table Check this box ┌ if the organization discontinued its operations or disposed of more than 25% of its assets Number of voting members of the governing body (Part VI, line 1a) . . 39 32 Number of independent voting members of the governing body (Part VI, line 1b)  $\,$  . 249 Total number of employees (Part V, line 2a) . 3,000 Total number of volunteers (estimate if necessary) . Total gross unrelated business revenue from Part VIII, line 12, column (C) . 7a 4,692,647 Net unrelated business taxable income from Form 990-T, line 34 . 7b 0 b **Current Year Prior Year** 55,439,719 Contributions and grants (Part VIII, line 1h) . . 57,879,011 8 9 Program service revenue (Part VIII, line 2g) . . 16,515,042 15,155,813 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . 3,548,780 26,562 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 4,876,161 5,238,380 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12 82,818,994 75,860,474 11,216,844 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 10,840,707 14 Benefits paid to or for members (Part IX, column (A), line 4) 0 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-15 Expenses 14,551,899 15,822,307 10) Professional fundraising fees (Part IX, column (A), line 11e) 16a 1,767,000 2,722,754 b (Total fundraising expenses, Part IX, column (D), line 25  $\frac{23,105,753}{}$ **17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 59,077,918 53,536,205 Total expenses—add lines 13-17 (must equal Part IX, line 25, column (A)) 83,298,110 18 86,237,524 Revenue less expenses Subtract line 18 from line 12 19 -3,418,530 -7,437,636 8 % **End of Year** Beginning of Year Assets of Balance 20 Total assets (Part X, line 16) 213,699,228 180,176,198 21 Total liabilities (Part X, line 26) 157,852,944 147,334,062 22 Net assets or fund balances Subtract line 21 from line 20 55,846,284 32,842,136 Part II Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge **Please** 2010-04-10 Sign Signature of officer Here LAWRENCE M MAHER Quartermaster general Type or print name and title Date Check if Preparer's PTIN (See Gen Inst ) Preparer's ROBERT FRANK signature Paid empolyed 🕨 🦵 Preparer's Firm's name (or yours FRANK & COMPANY PC if self-employed). **Use Only** address, and ZIP + 4 1360 BEVERLY ROAD SUITE 300

MCLEAN, VA 22101 May the IRS discuss this return with the preparer shown above? (See instructions) . .

Phone no (703) 821-0702

### Part III Statement of Program Service Accomplishments (See the instructions.)

<b>1</b> See A	Briefly describe the organization's mission dditional Data Table					
2	Did the organization undertake any sig the prior Form 990 or 990-EZ?		luring the year which	h were not listed on	┌ Yes ┌ No	
3	If "Yes," describe these new services of Did the organization cease conducting services?	or make significant change	s in how it conducts	s any program	┌ Yes ┌ No	
4	Describe the exempt purpose achiever Section 501(c)(3) and (4) organization others, the total expenses, and revenu	nents for each of the organ ns and 4947 (a)(1) trusts ar	e required to report			
4a	(Code ) (Expenses \$ Veterans Service Activities - The VFW Mission their widows and orphans. To meet this obligathat extends to posts in communities through in the local community. At the state level, the and other agencies. These officers are formall VFW National Service Staff provides additional or survivor needs to deal with the agencies acagencies to resolve issues impacting veterans.	includes the mandate to preserve ation, the VFW delivers a broad ra- but the country. The VFW support department service officer plays y trained and accredited to repre- l specialized expertise such as leg Iministering veterans programs w	ange of programs and se is the post service office a key role in assisting v sent both member and r ial and medical advisory	ervices to veterans through a r with training, information a eterans in dealing with the non-member veterans and t services This structure ens	a National organization and materials to assist Department of Veteran heir dependents or sur ures that no veteran, d	structure the veteran s Affairs vivors The lependent
4b	(Code ) (Expenses \$ Department and Local Post Activities - Departr programs Support from the VFW National Hea grants to help support veterans service progra and resources needed at the state level to cal information and incentives to mobilize volunte support active duty military personnel, guard to to assist needy veterans and military personne	ment and local post activities are adquarters is critical to the achievims and community service progrify out the veterans service activities efforts in local communities in and reserves. In addition, funds a	ement of the VFW missions at the VFW state lettes described above. The support of patriotic activ	on The VFW National Head- evel These grants are used nese funds are also used to ortices, community projects, v	quarters provided \$8,4 to provide equipment, provide leadership, adr youth activities, and ef	53,177 in personnel ministration, forts to
4c	(Code ) (Expenses \$ Membership Services - VFW provides a maga: promotion of patriotic support and activities T issues relating to veterans, health problems of VFW sponsored programs in their local commu	zine and emblematic supplies to r The VFW Magazine provides mem onfronting veterans, historical and	bers and the general pu I commemorative event	blic information concerning l s and activities, support pro	legislative and administ	trative
	(Code ) (Expenses \$	11,633,992 including	g grants of \$	55,831 ) (Revenue \$	)	
4d	Other program services (Describe in	Schedule O )				
_	(Expenses \$	including grants of \$	) (	(Revenue \$	)	
4e	Total program service expenses \$	55,992,980 Mus	t equal Part IX, Line .	25, column (B).		

Form **990** (2008)

Part IV	Checklist of	Required	Schedules
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			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1		Νο
2	Is the organization required to complete Schedule B, Schedule of Contributors? 😼	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		N o
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		
5	Section $501(c)(4)$ , $501(c)(5)$ , and $501(c)(6)$ organizations. Is the organization subject to the section $6033(e)$ notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7		Νο
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		Νο
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? If "Yes," complete Schedule D, Part V	10		Νο
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII .	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Νο
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		Νo
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S? If "Yes," complete Schedule F, Part I	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16		No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17	Yes	
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		Νο
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νο
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule  J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a		Νο
Ь	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section $501(c)(3)$ and $501(c)(4)$ organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part $I$	25a		
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No

Part VI . . . .

#### Part IV Checklist of Required Schedules (Continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part			
		28a		No
Ь	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV.	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Νο
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		Νο
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	Yes	
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,	37		No

Pai	t V Statements Regarding Other IRS Filings and Tax Compliano	e				
					Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal					
	of U.S. Information Returns. Enter -0- if not applicable					
		1a	820			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments t	o ven	dors and reportable	4.	V	
2-	gaming (gambling) winnings to prize winners?	 i		1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return	2a	249			
b	If at least one is reported in 2a, did the organization file all required federal employin  Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this	nent t	ax returns?	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more durin return?				Yes	
h	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Sch	edule i		3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a s			- 55	163	
<del>-1</del> a	over, a financial account in a foreign country (such as a bank account, securities ac account)?			4a	Yes	
ь	If "Yes," enter the name of the foreign country CJ					
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , <i>Re Financial Accounts</i> .	port o	f Foreign Bank and			
5a	Was the organization a party to a prohibited tax shelter transaction at any time durii	ng the	tax year?	5a		Νο
ь	Did any taxable party notify the organization that it was or is a party to a prohibited	_	·	5b		Νο
	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exemp</i>			30		
·	Tax Shelter Transaction?	•	• • •	5c		
6a	Did the organization solicit any contributions that were not tax deductible?			6a		Νο
b	If "Yes," did the organization include with every solicitation an express statement the were not tax deductible?	nat su	ch contributions or gifts	6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	Did the organization provide goods or services in exchange for any quid pro quo con more?	trıbutı	on of \$75 or	7a		No
ь	If "Yes," did the organization notify the donor of the value of the goods or services p	rovide	d?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal prope	rty for	which it was required to			
	file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay benefit contract?			7e		Νο
f	Did the organization, during the year, pay premiums, directly or indirectly, on a pers			7f		Νο
g	For all contributions of qualified intellectual property, did the organization file Form 8			7g		
_	For contributions of cars, boats, airplanes, and other vehicles, did the organization f					
	required?			7h		
8	Section $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds a supporting organizations. Did the supporting organization, or a fund maintained by a sexcess business holdings at any time during the					
	year?			8		
9	Section $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds.					
а	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person	?.		9b		
10	Section 501(c)(7) organizations. Enter					
а	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations Enter					
	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them )	11b				
122	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in	יופון מ	of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the	 		4		
_	year	12b				

# Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management	Section	Α.	Governing	Body and	Management
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					Yes	No
	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below processes, or changes in Schedule O. See instructions.	, desc	ribe the circumstances,			
1a	Enter the number of voting members of the governing body	1a	39			
b	Enter the number of voting members that are independent	1b	32			
2	Did any officer, director, trustee, or key employee have a family relationship or a bus other officer, director, trustee, or key employee?			2		No
3	Did the organization delegate control over management duties customarily performe supervision of officers, directors or trustees, or key employees to a management co			3		No
4	Did the organization make any significant changes to its organizational documents stilled? $\cdot$	ince 1	the prior Form 990 was	4		No
5	Did the organization become aware during the year of a material diversion of the organization	anızat	ıon's assets?	5		No
6	Does the organization have members or stockholders?			6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect governing body?			7a	Yes	
Ь	Are any decisions of the governing body subject to approval by members, stockhold	ers, o	rother persons?	7b		No
8	Did the organization contemporaneously document the meetings held or written active year by the following	ons ui	ndertaken during the			
а	the governing body?			8a	Yes	
Ь	each committee with authority to act on behalf of the governing body?			8b	Yes	
9a	Does the organization have local chapters, branches, or affiliates?			9a	Yes	
b	If "Yes," does the organization have written policies and procedures governing the adaffiliates, and branches to ensure their operations are consistent with those of the organization.		• •	9b	Yes	
10	Was a copy of the Form 990 provided to the organization's governing body before it was describe in Schedule O the process, if any, the organization uses to review the			10	Yes	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section Athe organization's mailing address? If "Yes," provide the names and addresses in Sc			11		No

#### Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13 $\cdot$ .	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
С	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision			
а	The organization's CEO, Executive Director, or top management official?	15a		Νo
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		Νo
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

#### Section C. Disclosure

- List the States with which a copy of this Form 990 is required to be filed AK, AZ, AR, CO, CT, FL, GA, IL, KY, LA, ME, MD, MN, MS, NH, NJ, NY, NC, ND, OH, OK, PA, SC, TN, UT, WA, WV
- Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply own website. I another's website.
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

LAWRENCE M MAHER 406 W 34TH STREET KANSAS CITY, MO 64111 (816) 756-3390

## Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

#### Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

Check this box if the organization did not compensate any officer, director, trustee or key employee

- \* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- \* List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- \* List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- \* List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

The check this box in the organization and i	·	Posit	(C	) chec	:k al				(E)	(F)
(A) Name and Title	(B) Average hours per week	Former Highest compensated employee Key employee Officer Institutional Trustee or Director		Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations			
							-			

#### Part VII Continued

			(e tion that a			all			(E)	(F)
<b>(A)</b> Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
			-							
							$\vdash$			
1b Total			<u>.</u>				<b>-</b>	1,865,627	' c	408,383

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ►12

			Yes	No
3	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee			
	on line 1a? If "Yes," complete Schedule J for such individual	3		Νo
4	For any individual listed online 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such			
	ındıvıdual	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5		Νο

#### **Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	( <b>B</b> ) Description of services	(C) Compensation
BARTON COTTON 9755 PATUXENT WOODS DRIVE COLUMBIA, MD 21046	FUNDRAISING SERVICES	1,685,780
GLM COMMUNICATIONS INC 242 W 27TH STREET 1B NEW YORK, NY 10001	ADVERTISING BROKER	1,501,937
SOUTHWEST CAGING CORPORATION 5342 NW 25TH STREET TOPEKA, KS 66618	CAGING SERVICES	907,547
ALEXANDER & JULIAN INC 517 SE 2ND STREET LEE SUMMIT, MO 64063	IT PROGRAMMING SERVICES	563,200
RMI DIRECT MARKETING INC 42 OLD RIDGEBURY ROAD DANBURY, CT 06810	LIST RENTAL SERVICES	414,944
2 Total number of independent contractors (including those in 1) who rec	. ,	16

### Statement of Revenue

					<b>(A)</b> Total Revenue	(B) Related or Exempt Function Revenue	<b>(C)</b> Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
	1a	Federated can	npaigns 1a					, ,
報告	ь	Membership d	ues					
Contributions, gifts, grants and other similar amounts	c	Fundraising ev	<b>1b</b> vents					
iits, ar ar	d	Related organi	1c	874,143				
% E	e	Government gran						
říon. r sir	f	All other contribut	cions, gifts, grants, and	54,565,576		ł		ł
ribul othe		sımılar amounts r	not included above					
onti nd	g		ributions included in					
ठ ल	h	lines 1a-1f \$ Total (Add line	es 1a-1f)		55,439,719			
		•	•	Business Code				
an	2a	MEMBERSHIP DUI	FS	900,099	8,232,292	8,232,292		
ием	ь	MAGAZINE ADVER		541,800	4,687,002	0,232,232	4,687,002	
84 -	c	MEMBER INSURA		524,298	1,740,150		1,007,002	1,740,150
мсе	d	RENTAL INCOME		531,390	278,126			278,126
Ser	e	CONVENTION REG		900,099	153,830			153,830
anı	f		ram service revenue	230,033	64,413			64,413
Program Service Revenue					57,713			37,713
<u>Ā</u>	g	Total. Add lines 2a-2f						
	3	Investment in	come (including divi	dends, interest				
		other similar a	imounts)		2,725,495			2,725,495
	4	Income from inve	estment of tax-exempt be	ond proceeds				
	5	Royalties .		<u>.                                    </u>	2,156,542			2,156,542
			(ı) Real	(11) Personal				
	6a	Gross Rents	925,211					
	ь	Less rental expenses	578,736					
	c	Rental income or (loss)	346,475					
	d	Net rental inco	ome or (loss)		346,475			346,475
			(ı) Securities	(II) O ther				
	7a	Gross amount from sales of	62,041,795	16,189				
		assets other than inventory						
	ь	Less cost or	64,739,575	17,342				
		other basis and sales expenses	2.527.722					
	C	Gain or (loss)	-2,697,780	-1,153	-2,698,933			-2,698,933
	d	Net gain or (lo		. ▶	2,030,333			2,050,533
	8a	Gross income events (not inc	from fundraising					
d)		\$						
Ě		of contribution 1c) See Part 1	is reported on line IV. line 18					
eve		Attach Schedul	e G ıf total exceeds					
Ę		. ,	a					
Other Revenue	b c		xpensesb (loss) from fundrais	ng events				
0								
	9a	Gross income activities See	from gaming part IV, line 19					
		Complete Schedexceeds \$15,00						
		0,00000 415,00	а					
	ь	Less directe	xpensesb					
	С	Net income or	(loss) from gaming a	activities •-				
	10a	Gross sales of	fınventory, less	-				
		returns and all	lowances .					
	L	1 1. 0	a de-cold	5,497,997				
	b c		goods sold <b>b</b> (loss) from sales of	2,769,914 Inventory	2,728,083	2,722,438	5,645	
	<u> </u>	Miscellaneou		Business Code	,,	, _,	-,- /-	
	11a	SUBSCRIPTION		511,120	7,280			7,280
	ь							
	С							
	d	All other rever	nue					
	e		es 11a-11d					
	12	Tat-I P		\$ 7,280	75,860,474	10,954,730	4,692,647	4,773,378
	12	8c,	. Add lines 1h, 2g, 3		73,000,474	10,934,730	<del>1</del> ,072,04/	4,773,378
	]		.1e	•				Form <b>990</b> (2008)

#### Part IX Statement of Functional Expenses

Al	Section 501(c)(3) and 501(c)(4) orgoid I other organizations must complete column (A) but are not re		plete columns	(B), (C), and (D)	
Do n	ot include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	<b>(B)</b> Program service expenses	(C) Management and general expenses	<b>(D)</b> Fundraising expenses
	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	9,625,918	9,625,918		<u> </u>
	Grants and other assistance to individuals in the US See Part IV, line 22	1,499,003	1,499,003		
	Grants and other assistance to governments, organizations and individuals outside the U.S. See Part IV, lines 15 and 16	91,923	91,923		
	Benefits paid to or for members				
	Compensation of current officers, directors, trustees, and key employees	1,594,485	1,245,856	311,549	37,080
	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	9,363,565	7,771,174		491,872
	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	715,199	593,797	82,864	38,538
9	Other employee benefits	3,238,416	2,510,961	519,806	207,649
10	Payroll taxes	910,642	748,974	116,254	45,414
11	Fees for services (non-employees)				
а	Management				
b	Legal	99,169		99,169	
C	Accounting	128,534		128,534	
d	Lobbying				
e	Professional fundraising See Part IV, line 17	2,722,754			2,722,754
f	Investment management fees	227,179	48,768	178,411	
g	Other	1,199,647	470,017	275,207	454,423
12	Advertising and promotion	1,873,743	1,844,322	23,726	5,695
13	Office expenses	1,977,361	1,467,689	410,634	99,038
14	Information technology				
15	Royalties				
16	Occupancy	776,551	559,555	27,723	189,273
17	Travel	1,344,590	1,160,356	172,504	11,730
	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings	2,331,842	2,304,893	22,019	4,930
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,334,421	982,880	222,445	129,096
23	Insurance	230,825	162,321	8,738	59,766
	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
	DIRECT MAIL & DUES NOTI	33,841,044	14,795,245	459,500	18,586,299
b	V FW MAGAZINE & OTHER PU	7,039,354	7,039,354		•
С	OTHER PROGRAMMATIC ACTI	740,987	740,987		
d	MISCELLANEOUS	201,129	161,290	29,406	10,433
e	TEMPORARY HELP	189,829	167,697	10,369	11,763
f	All other expenses		·		· · · · · · · · · · · · · · · · · · ·
	Total functional expenses. Add lines 1 through 24f	83,298,110	55,992,980	4,199,377	23,105,753
26	Joint Costs. Check	33,230,110	55,552,550	,,23,511	_5,255,755
	fundraising solicitation	33815441	14,755,877	200,854	18,858,710

Dart V	Balance	Shoot
Part X	Balance	Sheet

					(A)		(B)
	1	Cook non interest hooming			Beginning of year 2.950	1	End of year 2,700
		Cash—non-interest-bearing	•		16,374,426		18,507,023
	2	Savings and temporary cash investments			150,000		225,000
	3	Pledges and grants receivable, net	•		1,946,880	4	1,865,164
	4	Accounts receivable, net			1,946,000	4	1,005,164
	5	Receivables from current and former officers, directors, trustees other related parties Complete Part II of Schedule L	•	•		5	
	6	Receivables from other disqualified persons (as defined under s persons described in section 4958(c)(3)(B) Complete Part II of				6	
	7	Notes and loans receivable, net	•			7	
	8	Inventories for sale or use			1,473,676	8	1,442,640
\$	9	Prepaid expenses and deferred charges			3,050,457	9	1,444,196
ssets	10a	Land, buildings, and equipment cost basis	10a	28,714,169			
⋖	b	Laca pagumulatad danyagiatian Complete Part I/I of	IUa	20,7 14,100	-		
	D	Less accumulated depreciation Complete Part VI of Schedule D	10ь	18,939,768	10,672,682	10c	9,774,401
	11	Investments—publicly traded securities			173,460,047	11	140,590,651
	12	Investments—other securities See Part IV, line 11 Complete Part IV, li	art VII	of	6,055,769	12	5,876,897
	13	Investments—program-related See Part IV, line 11 Complete P of Schedule D.	I		13		
	14	Intangible assets		14			
	15	Other assets See Part IV, line 11 Complete Part IX of Schedule			512,341		447,526
		D	1	15	,===		
	16	Total assets. Add lines 1 through 15 (must equal line 34)			213,699,228	16	180,176,198
	17	Accounts payable and accrued expenses .	5,572,005	17	6,759,600		
	18	Grants payable			998,593	18	388,409
	19	Deferred revenue		32,908,114	19	32,126,650	
	20	Tax-exempt bond liabilities				20	
<u> </u>	21	Escrow account liability Complete Part IV of Schedule D				21	
Liabilities	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified					
<u> </u>		persons Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrelated third parties				23	
	24	Unsecured notes and loans payable				24	
	25	Other liabilities Complete Part X of Schedule D			118,374,232	25	108,059,403
	26	Total liabilities. Add lines 17 through 25			157,852,944	26	147,334,062
		Organizations that follow SFAS 117, check here ▶ 🔽 and comp	lete li	nes 27			
ě		through 29, and lines 33 and 34.					
Balance	27	Unrestricted net assets			51,517,309	27	28,983,014
Ba	28	Temporarily restricted net assets			4,328,975	28	3,859,122
돧	29	Permanently restricted net assets			29		
r Fund		Organizations that do not follow SFAS 117, check here ► an lines 30 through 34.					
s or	30	Capital stock or trust principal, or current funds			30		
Assets	31	Paid-in or capital surplus, or land, building or equipment fund			31		
Ą	32	Retained earnings, endowment, accumulated income, or other fu			32		
Net	33	Total net assets or fund balances			55,846,284	33	32,842,136
Z	34	Total liabilities and net assets/fund balances			213,699,228	34	180,176,198
Pa	rt XI	Financial Statements and Reporting					

Dawl VI	Financial	Statements		Danastina
yarır XI	- Financiai	Statements	ana	Reporting

			Yes	No
1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		Νo
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
С	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
3а	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		Νo
b	If "Yes," did the organization undergo the required audit or audits?	3b		

OMB No 1545-0047

2008

Open to Public
Inspection

## SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

**Supplemental Financial Statements** 

	me of the organization TERANS OF FOREIGN WARS OF THE UNITED STATES		Employe	r identific	at ion	numbe	er	
٧Ľ	I LKAND OF FOREIGN WARD OF THE UNITED STATES		44-047	4290				
Pā	rt I Organizations Maintaining Donor Ac	lvised Funds or Other Similar Fu			<b>s.</b> Co	mple	te ıf t	— he
	organization answered "Yes" to Form 99					<u>'</u>		
		(a) Donor advised funds	<b>(b)</b> F	unds and	other	accou	nts	
1	Total number at end of year							
2	Aggregate Contributions to (during year)							
3	Aggregate Grants from (during year)							
4	Aggregate value at end of year							
5	Did the organization inform all donors and donor advi- funds are the organization's property, subject to the o	_	or advised		Г	Yes	ΓN	0
6	Did the organization inform all grantees, donors, and used only for charitable purposes and not for the ben impermissible private benefit?		may be		Г	Yes	ΓN	0
Pa	rt III Conservation Easements. Complete	if the organization answered "Yes" to	Form 99	0, Part I	V, lın	ie 7.		_
1	Purpose(s) of conservation easements held by the or Preservation of land for public use (e.g., recreati Protection of natural habitat Preservation of open space	<u> </u>				nd are	a	
2	Complete lines 2a-2d if the organization held a quali on the last day of the tax year	fied conservation contribution in the form	of a conse	rvation ea			the V	
а	Total number of conservation easements		2	a lielu al	· the i	LIIG OI	the i	<u></u>
b	Total acreage restricted by conservation easement:			b				—
c	·		<u> </u>	c c				—
d	Number of conservation easements on a certified hi	• •	<u> </u>	d				—
	Number of conservation easements included in (c) a	•	<u> </u>					—
3	Number of conservation easements modified, transfe the taxable year -	rred, released, extinguished, or terminated	d by the or	ganization	ı durir	ng		
4	Number of states where property subject to conserva	tion easement is located ►						
5	Does the organization have a written policy regarding enforcement of the conservation easements it holds?		tions, and		Γ	Yes	ΓN	0
6	Staff or volunteer hours devoted to monitoring, inspe	cting and enforcing easements during the	year ►					
7	A mount of expenses incurred in monitoring, inspecting	ng, and enforcing easements during the ye	ar ► \$					
8	Does each conservation easement reported on line 2 $170(h)(4)(B)(I)$ and $170(h)(4)(B)(II)$ ?	(d) above satisfy the requirements of sect	ion		Γ	Yes	ΓN	0
9	In Part XIV, describe how the organization reports co balance sheet, and include, if applicable, the text of t the organization's accounting for conservation easem	he footnote to the organization's financial	•			s		

## Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
- b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items
  - (i) Revenues included in Form 990, Part VIII, line 1

For Paperwork Reduction Act Notice, see the Intructions for Form 990

**-** \$

(ii) Assets included in Form 990, Part X

**-** \$

- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items
- a Revenues included in Form 990, Part VIII, line 1

**►**\$

**b** Assets included in Form 990, Part X

Par	Organizations Maintaining Collections of A	rt, His	tori	cal Treasu	ires, or Othe	r Similar Ass	ets (c	ontinued)
3	Using the organization's accession and other records, check a items (check all that apply)	ny of th	ne foll	owing that ar	e a significant u	se of its collection	n	
а	Public exhibition	d	Г	Loan or excl	hange programs			
ь	Scholarly research	e	Γ	Other				
c	Preservation for future generations							
4	Provide a description of the organization's collections and exp Part XIV	laın hov	w the	further the o	organization's ex	empt purpose in		
5	During the year, did the organization solicit or receive donatio assets to be sold to raise funds rather than to be maintained a						Yes	Г No
Par	Trust, Escrow and Custodial Arrangements Part IV, line 9, or reported an amount on Form 9	. Com	plete	if the orga		ered "Yes" to F	orm 9	90,
1a	Is the organization an agent, trustee, custodian or other internincluded on Form 990, Part X?	nediary	for c	ontributions (	or other assets r		Yes	Г No
b	If "Yes," explain why in Part XIV and complete the following ta	ble						
						A mo	unt	
c	Beginning balance				<b>1</b> c			
d	Additions during the year				1d			
е	Distributions during the year				1e			
f	Ending balance				1f			
2a	Did the organization include an amount on Form 990, Part X, $\ln$	ne 21?				Γ	Yes	┌ No
b	If "Yes," explain the arrangement in Part XIV							
Pa	rt V Endowment Funds. Complete if the organizati							
4-	(a)Current Year	(b	Prior \	rear (c)Iw	o Years Back (d)	Three Years Back (	<b>e)</b> Four Y	ears Back
1a	Beginning of year balance	_						
b	Contributions	_						
C 	Investment earnings or losses	-						
d	Grants or scholarships	_						
е	Other expenditures for facilities and programs							
f	Administrative expenses	_						
g	End of year balance	_						
2	Provide the estimated percentage of the year end balance held	– das						
а	Board designated or quasi-endowment							
Ь	Permanent endowment 🏲							
c	Term endowment ►							
3a	Are there endowment funds not in the possession of the organ	ızatıon	that a	re held and a	idministered for	the		
	organization by						Yes	No
	(i) unrelated organizations					3a(i)		
								<u> </u>
_	(ii) related organizations		•			3a(ii		
	If "Yes" to 3a(II), are the related organizations listed as requir	ed on S				3a(II		
4	If "Yes" to 3a(II), are the related organizations listed as requir Describe in Part XIV the intended uses of the organization's e	ed on S	ent fu	nds	art V line 10	· · · <del>  · ·</del>		
4	If "Yes" to 3a(II), are the related organizations listed as requir	ed on S	ent fu ee F	nds orm 990, Pa	•	· · · <del>  · ·</del>		
4	If "Yes" to 3a(II), are the related organizations listed as requir Describe in Part XIV the intended uses of the organization's e	ed on S	ent fu ee F	nds	art X, line 10.  (b)Cost or other basis (other)	· · · <del>  · ·</del>		ook value
4 Par	If "Yes" to 3a(II), are the related organizations listed as require Describe in Part XIV the intended uses of the organization's et VI Investments—Land, Buildings, and Equipm  Description of investment  Land	ed on S	ent fu ee F	orm 990, Pa	(b)Cost or other basis (other) 1,435,663	(c) Depreciation	(d) Bo	1,435,663
Par	If "Yes" to 3a(II), are the related organizations listed as required Describe in Part XIV the intended uses of the organization's expected by the Investments—Land, Buildings, and Equipm  Description of investment  Land	ed on S	ent fu ee F	orm 990, Pa	(b)Cost or other basis (other)	(c) Depreciation	(d) Bo	
Par 1a b	If "Yes" to 3a(II), are the related organizations listed as require Describe in Part XIV the intended uses of the organization's et VI Investments—Land, Buildings, and Equipm  Description of investment  Land	ed on S	ent fu ee F	orm 990, Pa	( <b>b</b> )Cost or other basis (other)  1,435,663  15,243,667	(c) Depreciation	(d) Bo	1,435,663 4,998,863
1a b c	If "Yes" to 3a(II), are the related organizations listed as require Describe in Part XIV the intended uses of the organization's extension of Investments—Land, Buildings, and Equipmed Description of Investment  Land	ed on S	ent fu ee F	orm 990, Pa	(b)Cost or other basis (other) 1,435,663	(c) Depreciation	(d) Bo	1,435,663 4,998,863 3,339,875
1a b c d	If "Yes" to 3a(II), are the related organizations listed as require Describe in Part XIV the intended uses of the organization's et VI Investments—Land, Buildings, and Equipm  Description of investment  Land	ent. S	ent fu ee F (a) basi	nds Orm 990, Pa Cost or other s (investment)	(b)Cost or other basis (other)  1,435,663  15,243,667  12,034,839	(c) Depreciation	(d) Bo	1,435,663 4,998,863

Part VIII Investments—Other Securities. See	Form 990, Part X, line 12.	
(a) Description of security or cateory	(b)Book value	(c) Method of valuation
(including name of security) inancial derivatives and other financial products		Cost or end-of-year market value
Closely-held equity interests		
ther		
otal. (Column (b) should equal Form 990, Part X, col (B) line 12 )		
Start (Column (b) Should equal (colin 550), fall (i) col (b) line 12		
art VIII Investments—Program Related. Se	ee Form 990, Part X, line 13.	
(a) Description of investment type	(b) Book value	(c) Method of valuation
		Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13 ) ▶		
Part IX Other Assets. See Form 990, Part X, Lin (B) line 13 )		
(a) Descr		(b) Book value
otal. (Column (b) should equal Form 990, Part X, col.(B) line	15.)	
Part X Other Liabilities. See Form 990, Part	X, line 25.	
(a) Description of Liability	(b) A mount	
ederal Income Taxes		
IFE MEMBER DUES FOR FUTURE DISTRIBUTION -		
TATE & POSTS	60,341,702	
AYABLE FOR COLLATERAL RECEIVED FOR ECURITIES LENDING	35,428,058	
ENSION & POSTRETIREMENT LIABILITY	12,289,643	
	,,	
otal. (Column (b) should equal Form 990, Part X, col (B) line 25 )	109 050 403	
(Solamin (D) Should equal Form 550, Fall N, Cor (D) line 25 )	108,059,403	

	t XI Reconcination of Change in Net Assets from Form 990 to Financial Statemen	113	
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	75,860,474
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	83,298,110
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-7,437,636
4	Net unrealized gains (losses) on investments	4	-6,399,752
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-9,166,760
9	Total adjustments (net) Add lines 4 - 8	9	-15,566,512
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-23,004,148
Par	t XII Reconciliation of Revenue per Audited Financial Statements With Revenue p	er R	eturn
1	Total revenue, gains, and other support per audited financial statements	1	87,046,723
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
а	Net unrealized gains on investments		
b	Donated services and use of facilities		
c	Recoveries of prior year grants		
d	Other (Describe in Part XIV)		
e	Add lines <b>2a</b> through <b>2d</b>	2e	12,060,392
3	Subtract line <b>2e</b> from line <b>1</b>	3	74,986,331
4	A mounts included on Form 990, Part VIII, line 12, but not on line 1		
а	Investment expenses not included on Form 990, Part VIII, line 7b . 4a		
b	Other (Describe in Part XIV) 4b 874,143		
c	Add lines <b>4a</b> and <b>4b</b>	4c	874,143
5	Total Revenue Add lines <b>3</b> and <b>4c.</b> (This should equal Form 990, Part I, line 12)	5	75,860,474
	Reconciliation of Expenses per Audited Financial Statements With Expenses		
1	Total expenses and losses per audited financial statements	1	93,011,478
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities		
Ь	Prior year adjustments		
C	Losses reported on Form 990, Part IX, line 25		
d	Other (Describe in Part XIV)	3-	10 507 511
е 3	Subtract line <b>2e</b> from line <b>1</b>	2e 3	10,587,511
4	A mounts included on Form 990, Part IX, line 25, but not on line 1:		82,423,907
	Investment expenses not included on Form 990, Part VIII, line 7b   4a		
a b	Other (Describe in Part XIV)		
С	Add lines <b>4a</b> and <b>4b</b>	4c	874,143
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	83,298,110
	+ YIV Supplemental Information		33,290,110

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

<b>Ident if ier</b>	Return Reference	Explanation
		Part XI, Line 8 Pension related changes other than net periodic pension cost and the effect of changing the pension plan measurement date in accordance with SFAS158 Part XII, Line 2d The amount on line 2d is comprised of the following four amounts 1) \$7,017,372 is revenue from the VFW Foundation that is included in the Consolidated Audited Financial Statements, 2) \$578,736 for rental expenses that are included in Part VIII, Line 6b, 3) \$2,769,914 is the cost of goods sold that are included on Part VIII, Line 10b, and 4) \$1,694,370 is the portion of the unrealized losses on investments of the Life Membership Fund that are allocated to the liability the VFW National Headquarters has on its books for the future distribution of life membership dues to the VFW state headquarters and posts Part XII, Line 4b This represents Interorganizational eliminations between the VFW and VFW Foundation on the Consolidated Audited Financial Statements Part XIII, Line 2d The amount on Line 2d is comprised of the following three amounts 1) \$7,238,861 is expense from the VFW Foundation that is included in the Consolidated Audited Financial Statements, 2) \$578,736 for rental expenses that are included in Part VIII, Line 6b, and 3) \$2,769,914 is the cost of goods sold that are included on Part VIII, Line 10b Part XIII, Line 4b This represents Interorganizational eliminations between the VFW and VFW Foundation on the Consolidated Audited Financial Statements

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OMB No 1545-0047

2008

Open to Public

#### **SCHEDULE F** (Form 990)

Department of the Treasury

▶ Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

**Statement of Activities Outside the United States** 

terrial Neverlue Service					Inspection
ame of the organizatior				Employer id	entification number
Part I General :	N WARS OF THE UNIT  Information on Acorm 990, Part IV, lin	tivities Outsi	de the United States	44-047429 <b>5.</b> Complete If the orga	
<b>For grantmaker</b> assistance, the grants or ass	s. Does the organiza grantees' eligibility for sistance	tion maintain ror the grants or	ecords to substantiate to assistance, and the se	lection criteria used to	award . 🔽 Yes 🦵 No
Activites per Regi	on (Use Schedule F-1	(Form 990) ıf add	ditional space is needed )		
(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d is a program service, describe specific type of service(s) in region	(f) Total expenditures in
entral A merica and the aribbean			Program service grants for recipients located in the region	VETERANS SERVICE an DEPARTMENT and POST ACTIVITIES	1
ast Asia and the Pacifi	С			VETERANS SERVICE an DEPARTMENT and POST	,

Central America and the Caribbean		Program service grants for recipients located in	VETERANS SERVICE and DEPARTMENT and POST	4,558
East Asia and the Pacific		the region Program service grants for recipients located in	ACTIVITIES VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	37,599
Europe		the region Program service grants for recipients located in the region	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	49,766
_				
Totals ▶				91,923

(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EAST ASIA & THE PACIFIC	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	23,318	ELECTRONIC FUND TRANSFER			
		EUROPE	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	33,799	ELECTRONIC FUND TRANSFER			
		EAST ASIA & THE PACIFIC	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	6,600	ELECTRONIC FUND TRANSFER			
		EUROPE	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	6,300	ELECTRONIC FUND TRANSFER			
		EUROPE	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	5,090	ELECTRONIC FUND TRANSFER			
		-						

	F-1 (Form 990) if a			tea States. Complete	if the organization a	inswered "Yes" to Form	990, Part IV, line 16.
(a) Type of grant or assistance	( <b>b)</b> Region	(c) Number of recipients	(d) A mount of cash grant	(e) Manner of cash disbursement	(f) A mount of non- cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
		+					
		1					
		+					
			•				

Schedule F (Form 990) 2008

Schedule F (Form 990) 2008	rmation	Page <b>4</b>
Part IV Supplemental Information Complete this part to		in Part I, line 2, and any other additional information.
Identifier	ReturnReference	Explanation
Procedure for Monitoring Grants		Schedule F, Part I, Line 2 As described in the Core Form, Part
Outside the U S		III, Paragraph 4(b) of the Statement of Program Accomplishments, this organization provides grants to the state
		organizations, called Departments, and local organizations, called
		Posts, to help support the veterans service programs and other VFW sponsored programs at the state and local level Because
		the organization has members living outside the United States,
		many of whom are on active duty in the military or are employed
		by the U S government in overseas locations, three overseas Departments and several posts have been organized to facilitate
		members and promote programs in those areas. The grants
		reflected in Schedule F, Part I, are primarily grants made to those overseas Departments to further VFW programs, including
		membership programs, in those areas Periodic financial reports
		are submitted by these Departments In addition, specific
		documentation must be submitted to justify most grants, including those related to membership promotion. Finally, national
		representatives periodically visit these Departments and observe
		firsthand the manner in which funds are expended. In addition, grants have been made to posts in those areas. In most
		instances those grants were made to support activities relating to
		assisting active duty military personnel and their families
		Applications for grants must include specific expense information and receipts must be produced to verify expenditures
Method Used to Acccount for		Schedule F, Part I, Line 3 METHOD USED TO ACCOUNT FOR
Expenditures Schedule F, Part IV	Other Information	EXPENDITURES ACCRUAL BASIS
Schedule F, Part IV	Other Information	SCHEDULE F, PART II, LINE 1(D) - PURPOSE OF GRANT As described in the Core Form, Part III, Paragraph 4(b) of the
		Statement of Program Accomplishments, this organization
		provides grants to the state organizations, called Departments, and local organizations, called Posts, to help support the
		veterans service programs and other VFW sponsored programs at
		the state and local level Because the organization has members
		living outside the United States, many of whom are on active duty in the military or are employed by the U.S. government in
		overseas locations, three overseas Departments and several
		posts have been organized to facilitate members and promote programs in those areas. The grants reflected in Schedule F, Part
		I, are primarily grants made to those overseas Departments to
		further VFW programs, including membership programs, in those
		areas

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As Filed Data -

DLN: 93493102008500

OMB No 1545-0047

2008

Department of the Treasury Internal Revenue Service

(Form 990 or 990-EZ)

**SCHEDULE G** 

Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

**Supplemental Information Regarding** 

**Fundraising or Gaming Activities** 

Open to Public Inspection

Name of the organization VETERANS OF FOREIGN W	ARS OF THE UNITED	STATES			Employer ider	ntification number
					44-0474290	
Part I Fundraising	Activities. Comple	te if the	organız	ation answered "Yes"	to Form 990, Part IV	, line 17.
a		s through	any of th		non-government grants government grants	
<b>b</b> If "Yes," list the ten hig	d in Form 990, Part VI ihest paid individuals	I) or entitor or entities	ty in conr (fundrais	ndividual (including office nection with professional sers) pursuant to agreem 90-EZ filers are not requ	fundraising activities? ents under which the fur	
(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) fundrais custo contribu	er have dy or ol of utions?	(iv) Gross receipts from activity	(v) A mount paid to (or retained by) fundraiser listed in col (i)	(vi) A mount paid to (or retained by) organization
	DIRECT MAIL	Yes	No			
BARTON COTTON	DIRECT MAIL		Νo	31,051,447	1,385,545	29,665,902
BRICKMILL MARKETING SERVICES	DIRECT MAIL		No	20,126,376	263,000	19,863,376
MDS COMMUNICATIONS	TELEMARKETING		No	913,375	947,280	-33,905
CONVIO	INTERNET		No	213,253	126,929	86,324
Total			•			

List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

AL,AK,AR,CA,CO,CT,DE,DC,FL,GA,HI,ID,IL,IN,IA,KS,KY,LA,ME,MD,MA,MI,MN,MS,MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PA,RI,SC,SD,TN,TX,UT,VT,VA,WA,WV,WI,WY

			(a) Event #1	<b>(b)</b> Event #2	(c) O ther Events	(d) Tot (Add col		
			(event type)	(event type)	(total number)		(0)	
至	1	Gross receipts						
Revenue	2	Less Charitable contributions						
	3	Gross revenue (line 1 minus line 2)						
	4	Cash Prizes						
s မေ	5	Non-cash Prizes						
Expenses	6	Rent/Facility costs						
	7	Other direct expenses						
Direct	8	Direct expense summary Add lin	es 4 through 7 ın columr	n(d)	🛌			
	9	Net income summary Combine li	·	-				
Par	t III	Gaming. Complete if the or \$15,000 on Form 990-EZ, lir		"Yes" to Form 990, Pa	art IV, line 19, or repo	orted more	e than	
Revenue			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) O ther gaming	(d) Total col (a) thr		
<u>~</u>	1	Gross revenue						
မ မ	2	Cash prizes						
pens	3	Non-cash prizes						
Direct Expenses	4	Rent/facility costs						
₽ B	5	Other direct expenses						
	6	Volunteer labor	┌ Yes%	┌ Yes%	┌ Yes%			
	7	Direct expense summary Add line	s 2 through 5 ın column	(d)				
	8	Net gaming income summary Com	bine lines 1 and 7 in col	umn (d)	🕨			
9		er the state(s) in which the organiza the organization licensed to operate		·		· 9a	Yes	No
a		No," Explain						
	If"	, ,						
a b	— We	re any of the organization's gaming l Yes," Explain	icenses revoked, suspe	nded or terminated during	g the tax year?	10a		
a b 10a	Wei	re any of the organization's gaming l				10a		

			 <del></del>
13	Indicate the percentage of gaming activity operated in		
а	The organization's facility		
b	An outside facility		
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records		
	Name •		
	Address •		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	
Ь	If "Yes," enter the amount of gaming revenue received by the organization <b>&gt;</b> \$ and the amount of gaming revenue retained by the third party <b>&gt;</b> \$		
c	If "Yes," enter name and address		
	Name •		
	Address 🟲		
16	Gaming manager information		
	Name 🟲		
	Gaming manager compensation 🕨 \$		
	Description of services provided 🟲		
	Director/officer Employee Independent contractor		
17	Mandatory distributions		
а	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a	
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year 📂 💲		

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DLN: 93493102008500 OMB No 1545-0047

2008

Department of the Treasury
Internal Revenue Service

Schedule I

(Form 990)

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

**Grants and Other Assistance to Organizations,** 

Governments and Individuals in the U.S.

Open to Public

Name of the organization						Employer identif	ication number
VETERANS OF FOREIGN WAR	RS OF THE UNITE	O STATES				44-0474290	
Part I General Infor	mation on Grai	nts and Assistance					
<ul><li>Does the organization mathematical the selection criteria use</li><li>Describe in Part IV the organization</li></ul>	ed to award the grar	nts or assistance?					∀Yes   ⊓
Form 990, Part Part IV and Sch	IV, line 21 for ar iedule I-1 if addit	ny recipient that rece tional space is	eived more than \$5,0	00. Check this box	tes. Complete if the of if no one recipient rec	ceived more than \$5,0	
1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)		(h) Purpose of grant or assistance
See Additional Data Table							
2 Enter total number of seconganizations							7
3 Enter total number of oth							▶ 83

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	( <b>b)</b> Number of recipients	<b>(c)</b> A mount of cash grant	( <b>d)</b> A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
Scholarships for military personnel	25	75,000			
U S Savings Bonds for patriotic essay contest	45	45,500			
Food, shelter, utilities for veterans	45	11,937			
Scholarships for patriotic essay contest	68	154,860			
Free call days and calling cards for military	1624773		787,571	FMV	CALLING CARDS AND FREE "CALL DAYS"
Service officer training	547	424,135			

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

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Ident if ier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 As described in the Core Form, Part III, Paragraph 4(b) of the Statement of Program Accomplishments, this organization provides grants to the state organizations, called Departments, and local organizations, called Posts, to help support the veterans service programs and other VFW sponsored programs at the state and local level The grants reflected in Schedule I, Part II, are primarily grants made to those Departments and Posts to further VFW programs, including membership programs. Periodic financial reports are submitted by these Departments. In addition, specific documentation must be submitted to justify most grants, including those related to membership promotion. Finally, national representatives periodically visit these Departments and observe firsthand the manner in which funds are expended. In addition, grants have been made to posts in those Departments. In most instances those grants were made to support activities relating to assisting active duty military personnel and their families. Applications for grants must include specific expense information and receipts must be produced to verify expenditures.
O ther Information	Part IV	SCHEDULE I, PART II, LINE 1(H) - PURPOSE OF GRANT OR ASSISTANCE As described in the Core Form, Part III, Paragraph 4(b) of the Statement of Program Accomplishments, this organization provides grants to the state organizations, called Departments, and local organizations, called Posts, to help support the veterans service programs and other VFW sponsored programs at the state and local level. The grants reflected in Schedule I, Part II, are primarily grants made to those Departments and Posts to further VFW programs, including membership programs.

Software ID: Software Version:

**EIN:** 44-0474290

Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

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(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW Department of Alabama 1231 Carmichael Way Montgomery, AL 36123	63-0243614	501 (c)(19)	83,021				Veterans Service, Community Service and Department and Post Activities
VFW Department of Alaska 2925 DeBarr Rd Ste 3106 Anchorage, AK 99514	92-0017695	501 (c)(19)	41,733				Veterans Service, Community Service and Department and Post Activities
VFW Department of Arizona 6907 E Thomas Rd Scottsdale, AZ 85251	86-0076886	501 (c)(19)	127,152				Veterans Service, Community Service and Department and Post Activities
VFW Department of Arkansas1719 Broadway St Little Rock,AR 72206	71-0184020	501 (c)(19)	84,942				Veterans Service, Community Service and Department and Post Activities
VFW Department of California1510 J St Sacremento, CA 95814	94-0955210	501 (c)(19)	703,450				Veterans Service, Community Service and Department and Post Activities
VFW Department of Colorado 1400 Carr St Lakewood, CO 80214	84-0360493	501 (c)(19)	174,906				Veterans Service, Community Service and Department and Post Activities
VFW Department of Connecticut287 West St Rocky Hill, CT 16067	06-0575593	501 (c)(4)	93,661				Veterans Service, Community Service and Department and Post Activities
VFW Department of Deleware 6 Brookside Dr Wilmington, DE 19804	51-0057830	501 (c)(4)	58,997				Veterans Service, Community Service and Department and Post Activities
VFW District of Columbia 4704 Cedell PI Temple Hills, MD 20748	53-0175153	501 (c)(4)	25,959				Veterans Service, Community Service and Department and Post Activities
VFW Department of Florida 543 Sanchez Ave Ocala,FL 34470	59-0494095	501 (c)(19)	428,217				Veterans Service, Community Service and Department and Post Activities

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States (d) A mount of cash (e) A mount of non-(a) Name and address of **(b)** EIN (c) IRC Code (f) Method of (a) Description of (h) Purpose of grant organization section grant cash valuation (book, non-cash assistance or assistance FMV, appraisal, or government ıf applıcable assistance other) 58-0512677 VFW Department of 501 (c)(19) 120,218 Veterans Service. Georgia4952 Columbus Community Service Rdand Department and Post Activities Macon, GA 31212 VFW Department of 99-0040331 501 (c)(19) 40,912 Veterans Service, Hawaii2127A Pauoa Rd Community Service Honolulu, HI 96813 and Department and Post Activities VFW Department of Idaho 82-0182104 501 (c)(19) 31,546 Veterans Service. 1425 S Roosevelt St Community Service Boise, ID 83705 and Department and Post Activities VFW Department of 37-6059313 501 (c)(19) 349.596 Veterans Service. Illinois3300 Constitution Community Service Dτ and Department and Springfield, IL 62707 Post Activities VFW Department of 35-6042820 501 (c)(19) 155,256 Veterans Service, Indiana9555 E 59th St Community Service Indianapolis, IN 46216 and Department and Post Activities VFW Department of Iowa 42-0331186 501 (c)(19) 101,838 Veterans Service. 3601 Beaver Ave Community Service Des Moines, IA 50310 and Department and Post Activities VFW Department of 48-0641005 97,943 501 (c)(19) Veterans Service, Kansas115 SW Gage Community Service Blvd and Department and Topeka, KS 66606 Post Activities VFW Department of 61-0406448 501 (c)(19) 72,302 Veterans Service. Kentucky3031 Poplar Community Service Level Rd and Department and Louisville, KY 40217 Post Activities 72-0499659 76,909 VFW Department of 501 (c)(19) Veterans Service, Louisiana10185 Community Service Mammoth Ave and Department and Post Activities Baton Rouge, LA 70814 VFW Department of 01-0191822 501 (c)(19) 74,846 Veterans Service, Maine64 Washburn St Community Service and Department and Caribou, ME 14736 Post Activities

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States (d) A mount of cash (e) A mount of non-(a) Name and address of **(b)** EIN (c) IRC Code (f) Method of (a) Description of (h) Purpose of grant valuation (book, organization section grant cash non-cash assistance or assistance or government ıf applıcable assistance FMV, appraisal, other) VFW Department of 52-0517415 501 (c)(19) 174,901 Veterans Service. Maryland101 N Gay St Community Service Baltimore, MD 21202 and Department and Post Activities VFW Department of 04-1242419 501 (c)(19) 218,487 Veterans Service. Massachusettes24 Community Service Beacon St and Department and Boston, MA 12133 Post Activities VFW Department of 38-1133442 501 (c)(19) 289.638 Veterans Service. Michigan924 N Community Service and Department and Washington Ave Post Activities Lansing, MI 48906 VFW Department of 41-0593068 501 (c)(19) 224,231 Veterans Service, Minnesota 20 W 12th St Community Service St Paul, MN 55155 and Department and Post Activities 47,417 VFW Department of 64-0275576 501 (c)(4) Veterans Service, Mississippi120 N State St Community Service Jackson, MS 39201 and Department and Post Activities 44-0515305 VFW Department of 501 (c)(19) 172,253 Veterans Service. Missouri2420 Hyde Park Community Service Dτ and Department and Jefferson City, MO 65109 Post Activities 81-0225542 501 (c)(4) 93,587 VFW Department of Veterans Service, Montana1900 Williams St Community Service Helena, MT 59601 and Department and Post Activities 47-0343845 VFW Department of 501 (c)(19) 70,623 Veterans Service, Nebraska2431 N 48th St Community Service Lincoln, NE 68504 and Department and Post Activities VFW Department of 88-0055900 102,952 Veterans Service, 501 (c)(19) Nevada121 W 3rd St Community Service Hawthorne, NV 89415 and Department and Post Activities VFW Department of New 02-0213632 501 (c)(19) 95,112 Veterans Service, Hampshire 22 Ridgeview Community Service Ter and Department and

Post Activities

Dalton, NH 13598

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States (d) A mount of cash (e) A mount of non-(a) Name and address of **(b)** EIN (c) IRC Code (f) Method of (q) Description of (h) Purpose of grant organization section arant cash valuation (book. non-cash assistance or assistance or government ıf applicable assistance FMV, appraisal, other) 21-0586655 VFW Department of New 501 (c)(19) 269,465 Veterans Service, Jersev135 W Hanover St Community Service Trenton, NJ 18618 and Department and Post Activities Veterans Service. VFW Department of New 85-0123009 501 (c)(19) 53.922 MexicoPO Box 8411 Community Service Albuquerque, NM 87198 and Department and Post Activities 13-1436995 VFW Department of New 501 (c)(19) 387.715 Veterans Service. York1044 Broadway Community Service Albany, NY 12204 and Department and Post Activities 56-0470953 VFW Department of North 501 (c)(19) 148,906 Veterans Service. Carolina917 New Bern Community Service Ave and Department and Post Activities Raleigh, NC 27601 VFW Department of North 45-0215848 501 (c)(19) 60,355 Veterans Service. Dakota802 Kennedy Ct N Community Service Fargo, ND 58702 and Department and Post Activities VFW Department of Ohio 31-4332217 501 (c)(19) 301,727 Veterans Service. 35 E Chestnut St Community Service and Department and Columbus, OH 43215 Post Activities 73-0496245 80.707 VFW Department of 501 (c)(19) Veterans Service. Oklahoma2311 N Central Community Service Ave and Department and Post Activities Oklahoma City, OK 73105 VFW Department of 93-0304245 501 (c)(19) 127,883 Veterans Service, Oregon12440 NE Halsey Community Service St and Department and Post Activities Portland, OR 97230 VFW Department of 23-1182480 501 (c)(4) 507,558 Veterans Service, Pennsylvania201 N Front Community Service and Department and Harrisburg, PA 17101 Post Activities 05-0254985 VFW Department of 501 (c)(19) 91,084 Veterans Service, Rhode Island1 Capitol Community Service Hill and Department and

Providence, RI 12908

Post Activities

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States (d) A mount of cash (e) A mount of non-(a) Name and address of **(b)** EIN (c) IRC Code (f) Method of (a) Description of (h) Purpose of grant organization section grant cash valuation (book, non-cash assistance or assistance FMV, appraisal, or government ıf applıcable assistance other) VFW Department of South 57-0279614 501 (c)(4) 72.925 Veterans Service. Carolina210 Community Service Glassmaster Rd and Department and Lexington, SC 29072 Post Activities VFW Department of South 46-0210486 501 (c)(4) 60,846 Veterans Service, Dakota5309 W 52nd St Community Service Sioux Falls, SD 57106 and Department and Post Activities VFW Department of 62-6050454 501 (c)(19) 84,823 Veterans Service. Community Service Tennessee311 6th Ave Nashville, TN 37243 and Department and Post Activities 74-0964465 501 (c)(19) 444.929 Veterans Service. VFW Department of Texas8503 North IH-35 Community Service Austin, TX 78753 and Department and Post Activities 87-0200672 Veterans Service, VFW Department of Utah 501 (c)(19) 99,284 1114 N 390 W Community Service Sunset, UT 84015 and Department and Post Activities VFW Department of 03-0179180 501 (c)(19) 80.772 Veterans Service. Vermont126 State St Community Service and Department and Montpelier, VT 15602 Post Activities 54-0449022 VFW Department of 501 (c)(19) 156,953 Veterans Service, Virginia403 Lee Jackson Community Service and Department and Hwy Staunton, VA 24401 Post Activities VFW Department of 91-0454080 501 (c)(19) 151,708 Veterans Service, Washington5213 Pacific Community Service Hwv E and Department and Fife, WA 98424 Post Activities VFW Department of West 55-0320759 501 (c)(19) 65,843 Veterans Service, Virginia5532 MacCorkle Community Service Ave SW and Department and S Charleston, WV 25309 Post Activities 39-0677613 501 (c)(19) 209.112 VFW Department of Veterans Service. Wisconsin214 N Community Service Hamilton St Fl 1 and Department and

Madison, WI 53703

Post Activities

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States (a) Name and address of (b) EIN (c) IRC Code (d) A mount of cash (e) A mount of non-(f) Method of (a) Description of (h) Purpose of grant organization section arant cash valuation (book. non-cash assistance or assistance ıf applıcable assistance FMV, appraisal, or government other) VFW Department of 83-6005906 501 (c)(19) 66,026 Veterans Service, Wyoming59 Strawberry Community Service Hill Rd and Department and Hulett, WY 82720 Post Activities Ladeis Auxiliary 63-0695811 501 (c)(19) 17,710 Veterans Service, Department of Alabama Community Service 13230 Alabama St and Department and Elberta.AL 36530 Post Activities 86-0828017 Ladies Auxiliary 501 (c)(19) 7.547 Veterans Service. Department of Arizona Community Service and Department and 5630 S 41st Way Phoenix, AZ 85040 Post Activities Ladies Auxiliary 51-0206011 501 (c)(19) 5,418 Veterans Service. Department of Arkansas 5 Community Service and Department and Maple Lane Post Activities Greenbrier, AR 72058 Ladies Auxiliary 94-1011531 501 (c)(19) 52,429 Veterans Service. Department of California Community Service 3100 Fite Circle and Department and Post Activities Sacramento, CA 95827 84-6033115 Ladies Auxiliary 501 (c)(19) 17,392 Veterans Service. Department of Colorado Community Service PO Box 262 and Department and South Fork, CO 81154 Post Activities 23-7176992 501 (c)(4) 7,278 Ladies Auxiliary Veterans Service, Department of Deleware Community Service 2643 N Dupont Pkwy and Department and Middletown, DE 19709 Post Activities Ladies Auxiliary 23-7326563 501 (c)(19) 25,621 Veterans Service. Department of FloridaPO Community Service Box 773490 and Department and Ocala, FL 34477 Post Activities 23-7413009 501 (c)(19) 12,528 Ladies Auxiliary Veterans Service, Department of GeorgiaPO Community Service Box 53949 and Department and Fort Benning, GA 31995 Post Activities Ladies Auxiliary 36-2385214 501 (c)(19) 29,975 Veterans Service. Department of Illinois PO Community Service Box 62 and Department and

Aroma Park, IL 60910

Post Activities

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States (a) Name and address of (b) EIN (c) IRC Code (d) A mount of cash (e) A mount of non-(f) Method of (q) Description of (h) Purpose of grant organization section arant cash valuation (book, non-cash assistance or assistance or government ıf applicable assistance FMV, appraisal, other) Ladies Auxiliary 35-6042937 501 (c)(19) 16,511 Veterans Service, Department of IndianaPO Community Service Box 86 and Department and Morris, IN 47033 Post Activities 501 (c)(19) Ladies Auxiliary 42-6062345 7.541 Veterans Service. Department of Iowa1812 Community Service 19th St and Department and Harlan, IA 51537 Post Activities 48-0507090 Ladies Auxiliary 501 (c)(19) 11,164 Veterans Service, Department of KansasPO Community Service Box 158 and Department and Oswego, KS 67356 Post Activities Ladies Auxiliary 51-0205791 501 (c)(19) 6,890 Veterans Service. Department of Louisiana Community Service 127 Kevin St and Department and Bourg, LA 70343 Post Activities Ladies Auxiliary 52-1407051 501 (c)(19) 13,164 Veterans Service, Department of Maryland Community Service 26595 Blue Jay Ln and Department and Hebron, MD 21830 Post Activities Ladies Auxiliary 04-1518058 501 (c)(19) 10,124 Veterans Service. Department of Community Service Massachusetts10 Marina and Department and Post Activities Mattapoisett, MA 12739 Ladies Auxiliary 41-0664094 501 (c)(19) 33,633 Veterans Service, Department of Minnesota Community Service 25733 Jason Ave and Department and Chisago City, MN 55013 Post Activities Ladies Auxiliary 23-7203133 501 (c)(19) 19,474 Veterans Service, Department of Missouri Community Service 2189 Forest Lane and Department and Arnold, MO 63010 Post Activities 47-6028250 501 (c)(19) 7,453 Veterans Service, Ladies Auxiliary Department of Nebraska Community Service 311 Oak St and Department and Post Activities Steinauer, NE 68441 21,988 Ladies Auxiliary 22-3086413 501 (c)(19) Veterans Service, Department of New Jersey Community Service 1224 81st St and Department and Post Activities North Bergen, NJ 17047

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States (a) Name and address of **(b)** EIN (c) IRC Code (d) A mount of cash (e) A mount of non-(f) Method of (a) Description of (h) Purpose of grant organization section grant cash valuation (book, non-cash assistance or assistance ıf applıcable assistance FMV, appraisal, or government other) 14-1682753 41,250 Veterans Service, Ladies Auxiliary 501 (c)(19) Department of New York Community Service 1044 Broadway and Department and Albany, NY 12204 Post Activities Ladies Auxiliary 73-6096027 501 (c)(19) 6.546 Veterans Service. Department of Oklahoma Community Service PO Box 95726 and Department and Oklahoma City, OK Post Activities 73143 Ladies Auxiliary 93-6025794 501 (c)(19) 10,163 Veterans Service. Department of OregonPO Community Service Box 1134 and Department and Medford, OR 97501 Post Activities Ladies Auxiliary 23-1642712 501 (c)(4) 22,646 Veterans Service, Department of Community Service Pennsylvania4002 and Department and Post Activities Fenton Ave Harrisburg, PA 17109 Ladeis Auxiliary 23-7031724 501 (c)(4) 10,010 Veterans Service, Department of South Community Service Carolina310 Vassar Ct and Department and Ladson, SC 29456 Post Activities Veterans Service, 26-3392923 7,034 Ladies Auxiliary 501 (c)(19) Department of Tennessee Community Service PO Box 1431 and Department and Post Activities Johnson City, TN 37605 74-6074588 22,599 Ladies Auxiliary 501 (c)(19) Veterans Service, Department of Texas Community Service and Department and 2839 McKinzie Rd 1 Corupus Christi, TX Post Activities 78410 91-0499052 6,985 Ladies Auxiliary 501 (c)(19) Veterans Service, Department of Community Service Washington5213 Pacific and Department and Hwv E Post Activities Fife, WA 98424 Ladies Auxiliary 55-6017166 501 (c)(19) 8,564 Veterans Service, Department of West Community Service Virginia740 Lower and Department and Post Activities Donnally Rd Charleston, WV 25304 Ladies Auxiliary National 44-0319970 501 (c)(19) 17,473 Veterans Service, Headquarters 406 West Community Service 34th St and Department and Kansas City, MO 64111 Post Activities

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States (d) A mount of cash (e) A mount of non-(a) Name and address of **(b)** EIN (c) IRC Code (f) Method of (a) Description of (h) Purpose of grant organization section grant cash valuation (book, non-cash assistance or assistance or government ıf applıcable assistance FMV, appraisal, other) Department of Ohio 41-2078103 501 (c)(3) 5,000 Veterans Service. Charities 35E Chestnut Community Service St Suite 407 and Department and Post Activities Columbus, OH 43215 Fitness Challenge 20-2252840 501 (c)(3) 25,000 Veterans Service, Foundation23679 Community Service Calabasas Rd and Department and Calabasas, CA 91302 Post Activities Fort Campbell Family 58-1666932 N/A 10,000 Veterans Service. Moral and Welfair Relief Community Service Fund5663 Screaming and Department and Eagle Blvd Post Activities Ft Campbell, KY 42223 Marine Corp Scholarship 22-1905062 501 (c)(3) 25,000 Veterans Service. Foundation11232 Community Service Pflumm Rd and Department and Overland Park, KS Post Activities 66215 National League of 23-7071242 501 (c)(3) 5,000 Veterans Service. Families of POWMIA in Community Service SE Asia1005 N Glebe Rd and Department and Post Activities Suite 170 Arlington, VA 22201 52-0899384 15,000 National Military Family 501 (c)(3) Veterans Service, Association2500 N Van Community Service Dorn St and Department and Post Activities Alexandria, VA 22302 VetJobscomPO Box 58-2505756 N/A 17,000 Marketing 71445 Marietta, GA 30007 86-0921273 5,918 Veterans Service. VFW Ladies Auxiliary 501 (c)(19) 10188326 E Burrows Community Service Tucson, AZ 85704 and Department and Post Activities VFW Natioanl Home 3573 38-1359597 501 (c)(3) 122,005 Veterans Service. Waverly Rd S Community Service Eaton Rapids, MI 48827 and Department and Post Activities 75-1424522 VFW Post 335911421 501 (c)(19) 8,284 Veterans Service. Chairman Dr Community Service Dallas, TX 75213 and Department and Post Activities

Form 990,Schedule 1,	Part II, Grai	nts and Other As	ssistance to Gov	ernments and O	rganizations in i	ine United States	
(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW Post 7765PO Box 293 Red Hook, NY 12571	23-7304252	501 (c)(19)	6,000				Veterans Service, Community Service and Department and Post Activities
Vietnam Veterans Memorial Fund1023 Fifteenth St NW Washington, DC 12005	52-1149668	501 (c)(3)	244,803				Veterans Service, Community Service and Department and Post Activities

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VETERANS OF FOREIGN WARS OF THE UNITED STATES

As Filed Data -

DLN: 93493102008500

**Employer identification number** 

OMB No 1545-0047

Schedule J (Form 990)

**Compensation Information** 

2008

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

Attach to Form 990. To be completed by organizations

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

that answered "Yes" to Form 990, Part IV, line 23.

			44-0474290				
Pa	t I Questions Regarding Compensation	)					
					Yes	Νo	
1a	Check the appropriate box(es) if the organization prov 990, Part VII, Section A, line 1a Complete Part III						
	First class or charter travel	Γ	Housing allowance or residence for personal use				
	▼ Travel for companions	Γ	Payments for business use of personal residence				
	Tax idemnification and gross-up payments	Γ	Health or social club dues or initiation fees				
	Discretionary spending account	Γ	Personal services (e g , maid, chauffeur, chef)				
b	If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain						
2	Did the organization require substantiation prior to re officers, directors, trustees, and the CEO/Executive			2	Yes		
3	Indicate which, if any, of the following the organization organization's CEO/Executive Director Check all the Compensation committee  Independent compensation consultant Form 990 of other organizations		·				
4	During the year, did any person listed in Form 990, P	art V I	I, Section A, line 1a				
а	Receive a severance payment or change of control payment?						
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?						
c							
	If "Yes" to any of lines 4a-c, list the persons and pro	vide th	he applicable amounts for each item in Part III				
	501(c)(3) and 501(c)(4) organizations only must con	nplete	lines 5-8.				
5	For persons listed in form 990, Part VII, Section A, I compensation contingent on the revenues of $% \left\{ 1,2,3,3,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4$	ıne 1a	, did the organization pay or accrue any				
а	The organization?			5a			
b	Any related organization?			5b			
	If "Yes," to line 5a or 5b, describe in Part III						
6	For persons listed in form 990, Part VII, Section A, I compensation contingent on the net earnings of	ıne 1a	, did the organization pay or accrue any				
а	The organization?			6a			
b	Any related organization?			6b			
	If "Yes," to line 6a or 6b, describe in Part III						
7	For persons listed in form 990, Part VII, Section A, I payments not described in lines 5 and 6? If "Yes," de		,	7			
8	Were any amounts reported in Form 990, Part VII, pasubject to the initial contract exception described in in Part III						

### Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(1)-(111) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		<b>(B)</b> Breakdown of	W-2 and/or 1099-MIS	SC compensation	(C) Deferred	(D) Nontaxable	(E) Total of columns	(F) Compensation
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation	compensation	benefits	(B)(ı)-(D)	reported in prior Form 990 or Form 990-EZ
GLEN M GARDNER JR	(ı) (ıı)	147,234		7,956	7,495	16,641	179,326	
ALLEN F KENT	(I)	176,951		6,814	37,384	1,160	222,309	
LAWRENCE M MAHER	(ı) (ıı)	171,824		5,715	44,041	16,641	238,221	
ROBERT B GREENE	(ı) (ıı)	127,973		300	45,014	16,641	189,928	
ROBERT E WALLACE	(ı) (ıı)	159,083		5,288	40,631	16,670	221,672	
JOHN J MCNEILL	(ı) (ıı)	127,112		540	39,461	15,232	182,345	
ROBERT W CROW	(ı) (ıı)	113,377		280	26,165	16,641	156,463	
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii) (i)							
	(ii)							
	לייאן							

### Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Ident if ier	Return Reference	Explanation
	Part I, Line 1b	First class travel is authorized for certain officers under certain circumstances, but is not generally authorized for most officers, directors or key employees and is not used, even when authorized, in most instances. Spousal travel is not generally authorized for officers and directors, but is authorized by written policy for certain officers and directors for specific activities.
	Part I, Line 4a	JAMES R ROWOLDT RECEIVED A SEVERANCE PAYMENT OF \$15,556
-		

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# **SCHEDULE 0**

Department of the Treasury

(Form 990)

Internal Revenue Service

# Supplemental Information to Form 990

Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

DLN: 93493102008500 OMB No 1545-0047

Inspection

**Employer identification number** 

Name of the organization VETERANS OF FOREIGN WARS OF THE UNITED STATES 44-0474290

Return **Identifier Explanation** Reference Community Service and Patriotic Activities - Community service is a major priority of the VFW The VFW's mission includes maintaining true allegiance to the government of the United States of America and fidelity to its Constitution and laws, fostering true patriotism and love of country, and maintaining and extending the institutions of American freedom. To fulfill these objectives, the VFW has a comprehensive set of educational and informational programs. materials, and activities that reach out to every American virtually every day of the year. The major elements of VFW Community Service include community activities, citizenship education, safety programs, and youth activities Community activities include assistance in conducting blood drives, recycling programs, and neighborhood and highway beautification projects, cooperating with other organizations through assistance in campaigns such as US Savings Bonds, aid to senior citizens, volunteering in hospitals and nursing homes, and assisting families in times of personal tragedy or illness, and assistance to churches and schools through volunteering and speaker programs Citizenship education, materials, and activities are geared to remind, educate, and inform citizens of their country's traditions, freedoms, and the need to preserve and protect them. Key elements of citizenship education includes Form 990, Other publications and dissemination of information honoring the flag, proper flag display, the flag history and the flag code Part III, line as well as periodic distribution of free flags. Support of citizenship education in schools through distribution of Program 4d Services citizenship education materials and school folders containing copies of the Declaration of Independence, the Constitution, and other important historical documents, publication and dissemination of information concerning official patriotic holidays such as Memorial Day, V-J Day, Veterans Day, and D-Day, celebration of patriotic holidays through participation in parades, presentations and assemblies, distribution of patriotic literature and emblematic materials to individuals, organizations and schools, and activities to support 'Get Out the Vote' campaigns. The safety materials and activities in the overall community service category include pedestrian safety, drug awareness, recreational safety and home and fire safety. For youth activities, the VFW supports America's youth athletic programs by encouraging local posts to sponsor teams and provide leadership VFW encourages America's youth to be good citizens by providing citizenship educational materials and honoring outstanding community service by young people VFW encourages academic progress and achievement through a national scholarship program, THE VOICE OF DEMOCRACY PROGRAM for high school students and THE PATRIOTS PEN ESSAY CONTEST for junior high students Participating students may receive scholarships at the local, state and national level Expenses \$ 7978302 including grants of \$ 55831 Revenue \$ 0

Identifier	Return Reference	Explanation
Form 990, Part III, line 4d	Other Program Services	National Legislative Service Activities - Legislative services serve the membership through protection and enhancement of veteran's benefits at federal, state and local levels. This service ensures the views of veterans are presented to legislators and provides recommendations concerning proposed legislation. The membership is kept informed of these activities through the VFW Magazine. VFW regularly appeals law makers and defense leadership to ensure the highest level of training, equipment and compensation for America's soldiers, sailors, air force personnel and marines. Expenses \$ 3006168. including grants of \$ 0. Revenue \$ 0.

ldentifier	Return Reference	Explanation
Form 990, Part III, line 4d	Other Program Services	EDUCATIONAL AND INFORMATIVE ACTIVITIES Expenses \$ 649522 including grants of \$ 0 Revenue \$ 0

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 1		Plenary power can be exercised by the annual National Convention of the Veterans of Foreign Wars of the United States, primarily under the power of the Convention to amend the By-Law's of the organization. The National Convention consists of certain present and past national officers, members of the National Council of Administration, certain officers of the separate state organizations and thousands of delegates elected by Posts How ever, administration of the organization's affairs between Conventions is vested in the National Council of Administration, which serves as the organization's Board of Directors. Among the duties of the Council is budgeting, the establishment of salaries for officers and employees and approval of policies and procedures. The Council consists of certain elected and appointed officers, numbering 11, and Regional National Council members who represent members in one or more states and are elected by delegates at their respective state organization's conventions. The Regional National Council members total 28. Three members of the National Council of Administration are appointed, rather than elected. Appointed members have all voting rights of elected members.

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		See answer to Form 990, Part VI, Section A, Question 1a

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7a		Members, acting through delegates selected by VFW Posts, elect certain National Officers at the National Convention. In addition, although decisions of the National Council of Administration are not subject to approval by the members, members acting through delegates at the National Convention may make decisions that are binding on the National Council of Administration and the organization.

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		This 990 was prepared by an independent certified public accountant who worked with professional employees in the Accounting Department of the VFW National Headquarters. It was reviewed by the principal officers of the organization prior to execution. In addition, a copy was provided to each member of the governing body, the National Council of Administration, prior to the time of filing for their review.

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		In order to sustain the Veterans of Foreign Wars of the United States' reputation and continued success, National Officers, Council Members, employees and members in leadership positions are expected to conduct themselves in a professional manner and adhere to the highest standards of honesty and integrity. All of the above named individuals are required to execute an appropriate acknowledgement of adherence to a Code of Ethics Policy upon assuming their positions and National Officers, Council Members, and key employees are required to make annual disclaimer or disclosure of conflicts of interest in accordance with the Internal Revenue Service guidelines

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section B, Iine 15		The organization's CEO, the Commander-in-Chief, and the two Vice Commanders-in-Chief are elected by the National Convention and typically serve a single, one year term in each position. Their compensation is specifically established by the National Council of Administration (Board of Directors) and is specifically approved by the National Council of Administration as part of its deliberation and approval of the annual budget. However, because of the unique duties and responsibilities of these officers, comparability data is not typically relevant. The organization has in place a Salary Administration policy that applies to other compensated officers and key employees. That policy uses comparability data to assign all employee positions into 1 of 21 grades and to establish salary ranges for each grade. Increases in compensation are based on annual evaluations. The National Council of Administration, as part of its deliberation on the annual budget, approves all salaries, including the other officers and key employees.

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 18		THE VETERANS OF FOREIGN WARS OF THE UNITED STATES complies with IRC Section 6104 and makes its Form 1023 AND FORM 990 available for public inspection upon request

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		These documents are made available upon request to members of the Veterans of Foreign Wars. The By-Law's of the organization are also available for purchase through the organization's on-line Emblematic Supply store.

ldentifier	Return Reference	Explanation
Schedule G, Part I, Line 2b, Column (v)	Explanation of Fundraising Payments	The agreements with Barton Cotton and Brickmill Marketing Services provides for the payment of fees and also for the payment of reimbursable fundraising expenses, such as printing, paper, envelopes and postage. The amount of payment to each of these companies for these types of reimbursable fundraising expenses was \$17,212,097 to Barton Cotton and \$5,897,090 to Brickmill Marketing Services. For each invoice for a particular direct mail project, Barton Cotton would specifically identify the amount of the invoice that was attributed to professional fundraising fees separate from the amount for reimbursable mailing expenses. Brickmill Marketing Services invoiced for their professional fundraising fees separate from any invoices for direct mail package costs.

ldentifier	Return Reference	Explanation
FORM 990, PAGE 1, QUESTION L	YEAR OF FORMATION	Veterans of Foreign Wars of the United States was formed as an unincorporated association in 1899 It was chartered as a corporation in 1936 by an Act of Congress Public Law No 630 - 74th Congress (HR 11454) 36 USC 230101 et seq

ldentifier	Return Reference	Explanation
FORM 990, PAGE 1, QUESTION M	STATE OF LEGAL DOMICILE	The organization is Congressionally Chartered Headquarters are located in Kansas City, Missouri

ldentifier	Return Reference	Explanation
FORM 990, PART I, QUESTION 6	TOTAL NUMBER OF VOLUNTEERS	More than three thousand volunteers are estimated to participate directly in the National Organization activities. These volunteers serve on various committees that work on Veterans Service Activities, National Military Service Activities, Legislative Service Activities and Community Service Activities. More importantly, hundreds of thousands of members, and their families, are estimated to participate with their respective state organizations and posts in programs sponsored or conducted by the Veterans of Foreign Wars of the United States. For instance, over 13 million hour of volunteer service were reported by VFW Posts to the VFW National Headquarters last year in support of the organization's community service programs.

ldentifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	MANAGEMENT -	Members, acting through delegates selected by VFW Posts, elect certain National Officers at the National Convention. In addition, although decisions of the National Council of Administration are not subject to approval by the members, members acting through delegates at the National Convention may make decisions that are binding on the National Council of Administration and the organization.

ldentifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 9B	GOVERNING BODY AND MANAGEMENT - ADDITIONAL INFORMATION	Pursuant to its Congressional Charter, the Veterans of Foreign Wars of the United States issues charters to state organizations callED "Departments" Those Departments are either unincorporated or are incorporated under the laws of the state in which they are located. Each Department governs itself and elects its own officers. Departments conduct their own programs, direct and manage their business and financial affairs and own and maintain their own property. Pursuant to its Congressional Charter, the Veterans of Foreign Wars of the United States also issues. Charters to local organizations called "Posts". Those Posts are either unincorporated associations or are incorporated under the laws of the state in which they are located. Each Post governs itself and elects its own officers. Posts conduct their own programs, direct and manage their own business and financial affairs, and own and maintain their own property. The relationship between Veterans of Foreign Wars of the United States and a state Department or a Post are established by the Charter and set forth in the By-Laws and Manual of Procedure of the Veterans of Foreign Wars of the United States is a federally chartered membership corporation created by Act of Congress. In accordance with that legislation, Veterans of Foreign Wars of the United States has issued charters to the Ladies Auxillary, Departments and other units, including Posts. Pursuant to their charters, those units are bound to pursue the purposes set forth in the Congressional Charter and abide by the Charter, By-Laws, Manual of Procedures and the laws and usages of the Veterans of Foreign Wars of the United States. However, each organization is a separate unincorporated association or corporation under the laws of the jurisdiction in which each is located. The Veterans of Foreign Wars of the United States does not own an interest in any clubroom, canteens, facilities or other fundraising activity operated by any such chartered unit, nor are clubrooms, canteens, facilities or other fundrai

VETERANS OF FOREIGN WARS OF THE UNITED STATES

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

#### DLN: 93493102008500

# OMB No 1545-0047

**Open to Public** 

Inspection

Schedule R (Form 990) 2008

2008

**Employer identification number** 

# **SCHEDULE R** (Form 990)

Name of the organization

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37. ► See separate instructions.

**Related Organizations and Unrelated Partnerships** 

				44-0474290				
Part I Identification of Disregarded Entities								
<b>(A)</b> Name, address, and EIN of disregarded entity	<b>(B)</b> Primary activity L	(C) egal domicile (state or foreign country)	<b>(D)</b> Total income	<b>(E)</b> End-of-year assets	<b>(F)</b> Direct controlling entity			
Part II Identification of Related Tax-Exempt Organizations								
( <b>A)</b> Name, address, and EIN of related organization	<b>(B)</b> Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity stat (if section 501(c)(	tus Direct controlling entity			
VETERANS OF FOREIGN WARS FOUNDATION  406 W 34TH STREET KANSAS CITY, MO64111 43-1758998	VETERANS SERVICE	мо	501 (C)(3)	7	N/A			

Cat No 50135Y

<b>(A)</b> Name, address, and EIN of related organization	Prim	( <b>B)</b> nary activity	(C) Legal domicile (state or foreign country)	( <b>D</b> ) Direct controlling entity	incom	(E) lominant le(related, lestment, related)	Share	<b>(F)</b> e of total income	<b>(G)</b> Share of end-of- year assets	(H Disprop allocat	l) ortionate tions?	(I) Code V—UBI amount on Box 20 of K-1	yes No  Yes No  Integrity partner?	
										Yes	No		Yes	No
Part IV Identification of R	Related	l Organizations	Taxable as	a Corporation	ı or Tr	ust								
(A) Name, address, and EIN of related organization		(B) Primary activity		(C) Legal domicile (state or foreign country)		( <b>D</b> ) Direct contro	olling	(E) Type of entity (C corp, S corp or trust)	(F) Share of total income	end	( <b>G)</b> hare of l-of-yea assets	<b>(H)</b> Percentage r ownership		

Part V	Transactions with Related Organizations
--------	-----------------------------------------

n Parts II, III or IV	Y	Yes	No
ge in any of the following transactions with one or more related organizations listed in Parts II-IV?			
alties (iv) rent from a controlled entity	a Y	Yes	
rganization(s)	,		No
r organization(s)	: Y	Yes	
anization(s)	ı.		No
tion(s)	<u>-</u>		No
11	+		No
1es)	į		No
11	ī		No
s to other organization(s)	i		No
ts from other organization(s)	<u> </u>		No
undraising solicitations for other organization(s)	(		No
ındraısıng solicitations by other organization(s)	i		No
s, or other assets	n		No
11	1		No
or expenses 10	٠		No
or expenses 11	<b>Y</b>	Yes	
organization(s) 10	+		No
r organization(s)	r		No
		_	

	(A) Name of other organization(s)	<b>(B)</b> Transaction type(a-r)	<b>(C)</b> Amount Involved
(1)	VETERANS OF FOREIGN WARS FOUNDATION	С	874,143
(2)	VETERANS OF FOREIGN WARS FOUNDATION	Р	823,505
(3)	VETERANS OF FOREIGN WARS FOUNDATION	А	31,810
(4)			
(5)			
(6)			

### Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships

									_					
<b>(A)</b> Name, address, and EIN of entity	<b>(B)</b> Primary activity	<b>(C)</b> Legal domicile (state or foreign country)	partners section 501(c)(3) organizations?		partners section 501(c)(3) organizations?		section 501(c)(3) organizations?		<b>(E)</b> Share of end-of-year assets			(G) Code V—UBI amount on Box 20 of K-1		r J
			Yes	No		Yes	No		Yes	No				
			•			•	•	Sabadula	D / Form	000) 2000				

## Software ID: Software Version:

**EIN:** 44-0474290

Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES

Form 990, Part VII - Section Aaa									
(B) Average hours per week	<b>(C)</b> Position (check all that apply)							(F)	(F)
	Individual Trustee or Chrector	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
40 00	Х		х				155,190	0	24,136
40 00	Х		×				142,230	0	6,801
40 00	Х		х				45,734	0	1,759
40 00	Х		Х				183,765	0	38,544
40 00	Х		х				177,539	0	60,682
1 00	Х		Х				243	0	0
1 00	Х		Х				1,310	0	0
1 00	Х		Х				1,085	0	0
1 00	Х		х				3,272	0	0
1 00	Х		х				5,652	0	0
1 00	Х						10,763	0	0
1 00	X						2,045	0	0
40 00	X						33,635	0	9,582
1 00	×						3,935	0	0
1 00	×						6,110	0	0
1 00	X						450	0	0
1 00	X						7,733	0	0
1 00	X						3,929	0	0
1 00	Х						7,756	0	0
1 00	X						2,858	0	0
1 00	Х						5,170	0	0
1 00	Х						1,718	0	0
1 00	Х						10,092	0	0
1 00	x						3,078	0	0
1 00	Х						7,609	0	0
1 00	Х						1,962	0	0
1 00	Х						6,391	0	0
1 00	Х						1,553	0	0
1 00	Х						5,135	0	0
1 00	Х						5,186	0	0
	Average hours per week  40 00  40 00  40 00  40 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00  1 00	(B) A verage hours per week  40 00	(B) A verage hours per week  40 00	Position (check that apply)   Position   Check that apply   Posi	Note	Note   Position (check all   Highest compensated   Highest compe	Position (check all that apply)	Note   Post   The policy   Post   P	Reportable   Rep

Form 990, Part VII - Section Aaa

Form 990, Part VII - Section Aaa										
		(C) Position (check all that apply)								(F)
<b>(A)</b> Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
GARY KNUDSON , NAT'L COUNCIL ADMIN MBR	1 00	Х						7,692		0
PETER KRENITSKY , NAT'L COUNCIL ADMIN MBR	1 00	Х						7,058		0
TERRY W VANCE , NAT'L COUNCIL ADMIN MBR	1 00	Х						5,467	0	0
ELTON C KLEIN , NAT'L COUNCIL ADMIN MBR	1 00	X						4,105	0	0
WILLIAM K SEAGRAVES , NAT'L COUNCIL ADMIN MBR	1 00	Х						1,545	0	0
EVERETT R MARTIN , NAT'L COUNCIL ADMIN MBR	1 00	X						5,667	0	0
ARTHUR R RICHARDS , NAT'L COUNCIL ADMIN MBR	1 00	Х						2,618	0	0
MICHAEL J WHITE , NAT'L COUNCIL ADMIN MBR	1 00	Х						765	0	0
GEORGE J LISICKI , PAST COMMANDER-IN-CHIEF	40 00	×		х				132,312	0	6,324
ROBERT B GREENE , ASSISTANT QUARTERMASTER	40 00			X				128,273	0	61,655
ROBERT E WALLACE , ASSISTANT ADJUTANT GENER	40 00			Х				164,371	0	57,301
JOHN J MCNEILL , ASSISTANT ADJUTANT GENER	40 00 X					127,652	0	54,693		
WILLIAM L BRADSHAW , DIRECTOR, NATIONAL VETER	40 00					х		116,809	0	7,736
ROBERT W CROW , DEPUTY ASSISTANT QUARTER	40 00					х		113,657	0	42,806
JAMES R ROWOLDT , DIRECTOR, MEMBERSHIP	40 00					х		102,848	0	27,231
MICHAEL H WYSONG , DIRECTOR, NAT'L SECURITY	40 00					х		101,660	0	9,133

## Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
a MEMBERSHIP DUES	900,099	8,232,292	8,232,292		
<b>b</b> MAGAZINE ADVERTISING	541,800	4,687,002		4,687,002	
c MEMBER INSURANCE PROGR	524,298	1,740,150			1,740,150
d RENTAL INCOME FROM AFF	531,390	278,126			278,126
e CONVENTION REGISTRATIO	900,099	153,830			153,830

#### Form 990, Part I, Line 1 - Briefly describe the Organization's mission or most significant activities:

The organizational purposes, as set forth in the Congressional Charter, are fraternal, patriotic, historical, charitable and educational. Activities include veterans advocacy; historical education and commemoration; promoting patriotism, youth activities and community service; advocating for national defense and our men and women in uniform; and assisting needy veterans, military personnel and their families.

#### Form 990, Part III, Line 1 - Briefly describe the organization's mission:

Our mission is to fulfill the purposes set forth in the Congressional Charter, which are to provide fraternal, patriotic, charitable, historical and educational services; to preserve and strengthen comradeship among members; to assist worthy veterans; to perpetuate the memory and history of our dead, and to assist their widows and orphans; to maintain true allegiance to the government of the USA, and fidelity to its constitutions and laws; to foster true patriotism; and to preserve and defend the United States from all her enemies, whomsoever.

Software ID:

**Software Version:** 

**EIN:** 44-0474290

Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES

Form 990 Schedule F Part II - Grants and Other Assistance to Organizations or Entities Outside The United States

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(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of non- cash assistance	(h) Description of non-cash assistance	(ı) Method of valuation (book, FMV, appraisal, other)
		EAST ASIA & THE PACIFIC	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	23,318	ELECTRONIC FUND TRANSFER			
		EUROPE	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	33,799	ELECTRONIC FUND TRANSFER			
		EAST ASIA & THE PACIFIC	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	6,600	ELECTRONIC FUND TRANSFER			
		EUROPE	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	6,300	ELECTRONIC FUND TRANSFER			
		EUROPE	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	5,090	ELECTRONIC FUND TRANSFER			

Software ID: Software Version:

**EIN:** 44-0474290

Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES

Form 990 Schedule G - Licensed States
Licensed States