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Form 990  Department of the Treasury Internal Revenue Service	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 <div> <div>2009</div> <div>Open to Public Inspection</div> </div>
	The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2009 calendar year, or tax year beginning 09-01-2009 and ending 08-31-2010		B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization VETERANS OF FOREIGN WARS OF THE UNITED STATES Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite 406 W 34TH STREET City or town, state or country, and ZIP + 4 KANSAS CITY, MO 64111		D Employer identification number 44-0474290 E Telephone number (816) 756-3390 G Gross receipts \$ 139,934,725	
		F Name and address of principal officer LAWRENCE M MAHER 406 W 34TH STREET KANSAS CITY, MO 64111		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number			
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (19) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: WWW.VFW.ORG					
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation 1899		M State of legal domicile			

Part I Summary			
Activities & Governance	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. 		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a) 3 <u>3</u>		
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 <u>3</u>		
	5 Total number of employees (Part V, line 2a) 5 <u>23</u>		
	6 Total number of volunteers (estimate if necessary) 6 <u>3,00</u>		
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12 . . . 7a <u>4,738,84</u>		
	b Net unrelated business taxable income from Form 990-T, line 34 . . . 7b <u></u>		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	55,439,719	63,994,072
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	15,155,813	15,262,765
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	26,562	3,045,661
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,238,380	5,183,835
		75,860,474	87,486,333
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	11,216,844	10,440,989
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	15,822,307	13,533,568
	16a Professional fundraising fees (Part IX, column (A), line 11e)	2,722,754	2,341,988
	b Total fundraising expenses (Part IX, column (D), line 25) <u>26,757,340</u>		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	53,536,205	58,380,395
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	83,298,110	84,696,940
	19 Revenue less expenses. Subtract line 18 from line 12	-7,437,636	2,789,393
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	180,176,198	187,239,672
	21 Total liabilities (Part X, line 26)	147,334,062	155,094,075
	22 Net assets or fund balances. Subtract line 21 from line 20	32,842,136	32,145,597

Part II		Signature Block			
Sign Here	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				
	*****		2011-01-11		
	Signature of officer		Date		
	LAWRENCE M MAHER Quartermaster general Type or print name and title				
Paid Preparer's Use Only	Preparer's signature	ROBERT FRANK	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	FRANK & COMPANY PC 1360 BEVERLY ROAD SUITE 300 MCLEAN, VA 22101			EIN
					Phone no (703) 821-0702

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III

Statement of Program Service Accomplishments

1 Briefly describe the organization’s mission

The ORGANIZATION'S purpose is to provide fraternal, patriotic, 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 United States of America, and fidelity to its constitution and laws, to foster true patriotism, to maintain and extend the institutions of American freedom, and to preserve and defend the United States from all of her enemies, whomsoever

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes

☒ No

If “Yes,” describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes

☒ No

If “Yes,” describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization’s three largest program services by expenses

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a	(Code) (Expenses \$ 17,634,882 including grants of \$ 2,071,170) (Revenue \$)
	Veterans Service ACTIVITIES - THE VFW Mission includes the mandate to preserve and strengthen comradeship among veterans and to provide assistance to them, their widows and orphans To meet this obligation, the VFW delivers a broad range of programs and services to veterans through a National organization structure that extends to posts in communities throughout the country The VFW supports the post service officer with training, information and materials to assist the veteran in the local community At the state level, the department officer plays a key role in assisting veterans in dealing with the Department of Veterans Affairs and other agencies These officers are formally trained and accredited to represent both member and non-member veterans and their dependents or survivors The VFW National Service Staff provides additional specialized expertise such as legal and medical advisory services This structure ensures that no veteran, dependent or survivor needs to deal with the agencies administering veterans programs without expert representation In addition, they advocate directly with governmental agencies to resolve issues impacting veterans

















4b	(Code) (Expenses \$ 12,466,966 including grants of \$ 8,159,338) (Revenue \$)
	Department and Local Post Activities - Department and local post activities are vital components of the veterans service, community service, and military assistance programs Support from the VFW National Headquarters is critical to the achievement of the VFW mission The VFW National Headquarters provided \$8,159,338 in grants to help support veterans service programs and community service programs at the VFW state level These grants are used to provide equipment, personnel and resources needed at the state level to carry out the veterans service activities described above These funds are also used to provide leadership, administration, information and incentives to mobilize volunteer efforts in local communities in support of patriotic activities, community projects, youth activities, and efforts to support active duty military personnel, guard and reserves In addition, funds are provided to assist with natural disasters affecting members and their families and to assist needy veterans and military personnel and their families

4c	(Code) (Expenses \$ 11,238,678 including grants of \$ 210,481) (Revenue \$)
	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 U S 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 include publications and dissemination of information honoring the flag, proper flag display, the flag history and the flag code as well as periodic distribution of free flags Support of citizenship education in schools through distribution of 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

4d	Other program services (Describe in Schedule O) See also Additional Data for Description
	(Expenses \$ 12,666,084 including grants of \$) (Revenue \$)
4e	Total program service expenses➤\$ 54,006,610

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	No
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? <i>If "Yes," complete Schedule C, Part I</i>	3	No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	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? <i>If "Yes," complete Schedule C, Part III</i>	5	
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i> 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 	8	No
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? <i>If "Yes," complete Schedule D, Part IV</i> 	9	No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 	10	No
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.</i> 	11	Yes
	◆ Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		
	◆ Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		
	◆ Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		
	◆ Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		
	◆ Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
	◆ Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X.</i>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> 	12	No
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? 	Yes	No
	<i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i> 	12A	Yes
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</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 U S ? <i>If "Yes," complete Schedule F, Part II</i> 	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 U S ? <i>If "Yes," complete Schedule F, Part III</i> 	16	No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> 	17	Yes
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> 	18	No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> 	19	No
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	20	No

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	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? <i>If "Yes," complete Schedule L, Part I</i>	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
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 sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a589	1cYes	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a235	2bYes	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		3aYes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		3bYes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	No
b	If "Yes," enter the name of the foreign country: <input type="text"/> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .		5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	
7	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property 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 premiums on a personal benefit contract?		7e	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .		7f	No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . .		7g	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		7h	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8	
9	Sponsoring organizations maintaining donor advised funds.			
a	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			
a	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			
a	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		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body	1a	39	
b	Enter the number of voting members that are independent	1b	33	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a material diversion of the organization'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 one or more members of the governing body?	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies

(This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a	Yes	
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	Yes	
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	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?			
a	The organization's CEO, Executive Director, or top management official	15a		No
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)			
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		No
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

17	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
18	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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
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

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

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

Form **990** (2009)

1b Total	2,204,353	0	439,888
-----------------	-----------	---	---------

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **18**

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

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) Description of services	(C) Compensation
GLM COMMUNICATIONS INC 242 W 27TH STREET 1B NEW YORK, NY 10001	ADVERTISING BROKER	1,230,048
SOUTHWEST CAGING CORPORATION 5342 NW 25TH STREET TOPEKA, KS 66618	CAGING SERVICES	919,092
BARTON COTTON 9755 PATUXENT WOODS DRIVE COLUMBIA, MD 21046	FUNDRAISING SERVICES	833,175
COMMERCE REGISTER INC PO BOX 190 MIDLAND PARK, NJ 07432	DATA PROCESSING SERVICE	729,924
MDS COMMUNICATIONS 545 W JUANITA AVE MESA, AZ 85210	TELEMARKETING	709,172

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **26**

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d	440,521				
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	63,553,551				
	g	Noncash contributions included in lines 1a-1f \$ _____						
	h	Total. Add lines 1a-1f			63,994,072			
Program Service Revenue			Business Code					
	2a	MEMBERSHIP DUES	900,099	8,126,362	8,126,362			
	b	MAGAZINE ADVERTISING	541,800	4,736,450		4,736,450		
	c	MEMBER INSURANCE PROGR	524,298	1,857,092			1,857,092	
	d	RENTAL INCOME FROM AFF	531,390	246,535			246,535	
	e	CONVENTION REGISTRATIO	900,099	174,641			174,641	
	f	All other program service revenue		121,685			121,685	
	g	Total. Add lines 2a-2f			15,262,765			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)			2,198,150		2,198,150	
	4	Income from investment of tax-exempt bond proceeds . . .						
	5	Royalties			1,843,399		1,843,399	
	6a	(i) Real		(ii) Personal				
		Gross Rents	903,992					
		b Less rental expenses	535,985					
		c Rental income or (loss)	368,007					
	d	Net rental income or (loss)			368,007		368,007	
	7a	(i) Securities		(ii) O ther				
		Gross amount from sales of assets other than inventory	49,551,424	1,040				
		b Less cost or other basis and sales expenses	48,702,505	2,448				
		c Gain or (loss)	848,919	-1,408				
	d	Net gain or (loss)			847,511		847,511	
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18		a				
		b Less direct expenses	b					
		c Net income or (loss) from fundraising events . . .						
	9a	Gross income from gaming activities See Part IV, line 19		a				
		b Less direct expenses	b					
		c Net income or (loss) from gaming activities . . .						
	10a	Gross sales of inventory, less returns and allowances		a				
b Less cost of goods sold		b	6,172,829					
c Net income or (loss) from sales of inventory . . .			3,207,454					
Miscellaneous Revenue		Business Code						
11a	SUBSCRIPTION REVENUE		511,120	7,054			7,054	
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d			7,054				
12	Total revenue. See Instructions			87,486,333	11,089,343	4,738,844	7,664,074	

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	9,229,936	9,229,936		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	1,156,628	1,156,628		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	54,425	54,425		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,515,930	1,180,962	294,902	40,066
6	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	7,732,285	6,385,616	918,692	427,977
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,725,611	1,426,256	206,663	92,692
9	Other employee benefits	1,804,346	1,393,198	307,403	103,745
10	Payroll taxes	755,396	617,817	95,637	41,942
11	Fees for services (non-employees)				
a	Management				
b	Legal	53,958		53,958	
c	Accounting	106,828		106,828	
d	Lobbying				
e	Professional fundraising See Part IV, line 17	2,341,988			2,341,988
f	Investment management fees	226,103		226,103	
g	Other	1,057,186	326,613	264,709	465,864
12	Advertising and promotion	766,420	726,836	27,968	11,616
13	Office expenses	1,644,984	1,189,951	350,194	104,839
14	Information technology				
15	Royalties				
16	Occupancy	659,583	444,704	23,093	191,786
17	Travel	1,167,354	995,125	160,333	11,896
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	1,982,168	1,959,788	15,649	6,731
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,292,119	945,992	197,363	148,764
23	Insurance	220,213	146,281	7,946	65,986
24	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)				
a	DIRECT MAIL & DUES NOTI	42,439,248	19,091,102	648,522	22,699,624
b	VFW MAGAZINE & OTHER PU	5,944,943	5,944,943		
c	OTHER PROGRAMMATIC ACTI	518,211	518,211		
d	TEMPORARY HELP	150,634	141,680	7,130	1,824
e	MISCELLANEOUS	150,443	130,546	19,897	
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	84,696,940	54,006,610	3,932,990	26,757,340
26	Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	40,534,066	18,243,494	305,839	21,984,733

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			2,700	1	2,700
	2	Savings and temporary cash investments			18,507,023	2	21,393,358
	3	Pledges and grants receivable, net			225,000	3	
	4	Accounts receivable, net			1,865,164	4	1,936,276
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use			1,442,640	8	1,487,842
	9	Prepaid expenses and deferred charges			1,444,196	9	1,623,085
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	29,093,413			
	b	Less accumulated depreciation	10b	20,344,111	9,774,401	10c	8,749,302
	11	Investments—publicly traded securities			140,590,651	11	146,038,198
	12	Investments—other securities See Part IV, line 11			5,876,897	12	5,570,214
	13	Investments—program-related See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11			447,526	15	438,697
	16	Total assets. Add lines 1 through 15 (must equal line 34)			180,176,198	16	187,239,672
Liabilities	17	Accounts payable and accrued expenses			6,759,600	17	9,003,365
	18	Grants payable			388,409	18	770,560
	19	Deferred revenue			32,126,650	19	31,850,228
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified 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 to unrelated third parties				24	
	25	Other liabilities Complete Part X of Schedule D			108,059,403	25	113,469,922
	26	Total liabilities. Add lines 17 through 25			147,334,062	26	155,094,075
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			28,983,014	27	28,087,582
	28	Temporarily restricted net assets			3,859,122	28	4,058,015
	29	Permanently restricted net assets				29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			32,842,136	33	32,145,597
34	Total liabilities and net assets/fund balances			180,176,198	34	187,239,672	

Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . .		No
b Were the organization's financial statements audited by an independent accountant?	Yes	
c If "Yes," to 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
3a 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?		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . . .		

SCHEDULE D
(Form 990)

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization VETERANS OF FOREIGN WARS OF THE UNITED STATES	Employer identification number 44-0474290
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
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 advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div>YesNo</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit <div>YesNo</div>	

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Protection of natural habitat

☐ Preservation of open space

☐ Preservation of an historically importantly land area

☐ Preservation of a certified historic structure

2

Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶

4

Number of states where property subject to conservation easement is located ▶

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

YesNo

6

Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

YesNo

9

In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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.

1a

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▶ \$

(ii) Assets included in Form 990, Part X▶ \$

2

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▶ \$

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐

Public exhibition

b

☐

Scholarly research

c

☐

Preservation for future generations

d

☐

Loan or exchange programs

e

☐

Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance				
b	Contributions				
c	Investment earnings or losses				
d	Grants or scholarships				
e	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 as

a

Board designated or quasi-endowment ▶ %

b

Permanent endowment ▶ %

c

Term endowment ▶ %

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

3a(i)

Yes

No

(ii) related organizations

3a(ii)

Yes

No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

Yes

No

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,435,663		1,435,663
b Buildings		15,243,667	10,830,957	4,412,710
c Leasehold improvements				
d Equipment		12,414,083	9,513,154	2,900,929
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				8,749,302

Schedule D (Form 990) 2009

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	187,486,333
2	Total expenses (Form 990, Part IX, column (A), line 25)	284,696,940
3	Excess or (deficit) for the year Subtract line 2 from line 1	32,789,393
4	Net unrealized gains (losses) on investments	2,468,972
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	8-5,954,904
9	Total adjustments (net) Add lines 4 - 8	9-3,485,932
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10-696,539

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	197,421,432
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments2a2,506,528	
b	Donated services and use of facilities2b	
c	Recoveries of prior year grants2c	
d	Other (Describe in Part XIV)2d7,869,092	
e	Add lines 2a through 2d2e	10,375,620
3	Subtract line 2e from line 13	87,045,812
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1	
a	Investment expenses not included on Form 990, Part VIII, line 7b4a	
b	Other (Describe in Part XIV)4b440,521	
c	Add lines 4a and 4b4c	440,521
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)5	587,486,333

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	192,464,244
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities2a	
b	Prior year adjustments2b	
c	Other losses2c	
d	Other (Describe in Part XIV)2d8,207,825	
e	Add lines 2a through 2d2e	8,207,825
3	Subtract line 2e from line 13	84,256,419
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b4a	
b	Other (Describe in Part XIV)4b440,521	
c	Add lines 4a and 4b4c	440,521
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)5	584,696,940

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, 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. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
		Part XI, Line 8 Pension related changes other than net periodic pension cost. Part XII, Line 2d The amount on line 2d is comprised of the following amounts: 1) \$4,125,653 is revenue from the VFW Foundation that is included in the consolidated audited financial statements, 2) \$535,985 for rental expenses that are included in Part VIII, Line 6b, and 3) \$3,207,454 is the cost of goods sold that are included on Part VIII, Line 10b. 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 amounts: 1) \$4,464,386 is expense from the VFW Foundation that is included in the consolidated audited financial statements, 2) \$535,985 for rental expenses that are included in Part VIII, Line 6b, and 3) \$3,207,454 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.

OMB No 1545-0047

Open to Public Inspection

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.**
▶ **Attach to Form 990. ▶ See separate instructions.**

Employer identification number

44-0474290

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

2 For grant makers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activites per Region (Use Schedule F-1 (Form 990) if additional 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 for region
Central America and the Caribbean	0	0	Program service grants for recipients located in the region	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	6,027
East Asia and the Pacific	0	0	Program service grants for recipients located in the region	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	17,860
Europe	0	0	Program service grants for recipients located in the region	VETERANS SERVICE and DEPARTMENT and POST ACTIVITIES	30,538
Totals ▶	0	0			54,425

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000 ☐ ☐
 Use Schedule F-1 (Form 990) if additional space is needed.

[illegible]

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 3

3 Enter total number of other organizations or entities ►

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed.

[illegible]

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

Schedule F (Form 990) 2009

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization
VETERANS OF FOREIGN WARS OF THE UNITED STATES

Employer identification number
44-0474290

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a

☒

Mail solicitations

b

☒

Internet and e-mail solicitations

c

☒

Phone solicitations

d

☐

In-person solicitations

e

☐

Solicitation of non-government grants

f

☐

Solicitation of government grants

g

☐

Special fundraising events

2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities?

☒ Yes ☐ No

b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
BRICKMILL MARKETING SERVICES	DIRECT MAIL		No	59,469,970	1,320,212	58,149,758
MDS COMMUNICATIONS	TELEMARKETING		No	1,528,089	945,269	582,820
CONVIO	INTERNET		No	303,823	76,507	227,316
Total ▶				61,301,882	2,341,988	58,959,894

3

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat No 50083H Schedule G (Form 990 or 990-EZ) 2009

Part II Fundraising Events.

Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		(event type)	(event type)	(total number)	(Add col (a) through col (c))
Revenue	1	Gross receipts			
	2	Less Charitable contributions			
	3	Gross income (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Non-cash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses			
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			
	11	Net income summary Combine lines 3, column d, and line 10. ▶			

Part III Gaming.

Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col (a) through col (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary Combine lines 1, column d, and line 7 ▶					

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities _____		
a	Is the organization licensed to operate gaming activities in each of these states?	9a	
b	If "No," Explain _____ _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b	If "Yes," Explain _____ _____		
11	Does the organization operate gaming activities with nonmembers?	11	
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

		Yes	No
13	Indicate the percentage of gaming activity operated in		
a	The organization's facility 13a		
b	An outside facility 13b		
14	Enter 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	
b	If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____		
c	If "Yes," enter name and address		
Name ►			
Address ►			
16	Gaming manager information		
Name ►			
Gaming manager compensation ► \$ _____			
Description of services provided ►			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
17	Mandatory distributions		
a	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 ► \$		

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization
VETERANS OF FOREIGN WARS OF THE UNITED STATES

Employer identification number
44-0474290

Part I

General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No
- 2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount 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)	61,121				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)	40,686				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)	113,652				Veterans Service, Community Service and Department and Post Activities
VFW Department of Arkansas 1719 Broadway St Little Rock, AR 72206	71-0184020	501 (c)(19)	66,763				Veterans Service, Community Service and Department and Post Activities
VFW Department of California 1510 J St Sacramento, CA 95814	94-0955210	501 (c)(19)	756,115				Veterans Service, Community Service and Department and Post Activities
VFW Department of Colorado 1400 Carr St Lakewood, CO 80214	84-0360493	501 (c)(19)	174,232				Veterans Service, Community Service and Department and Post Activities
VFW Department of Connecticut 287 West St Rocky Hill, CT 06067	06-0575593	501 (c)(4)	76,953				Veterans Service, Community Service and Department and Post Activities
VFW Department of Delaware 6 Brookside Dr Wilmington, DE 19804	51-0057830	501 (c)(4)	56,083				Veterans Service, Community Service and Department and Post Activities
VFW District of Columbia 4704 Cedell Pl Temple Hills, MD 20748	53-0175153	501 (c)(4)	41,157				Veterans Service, Community Service and Department and Post Activities
VFW Department of Florida 543 Sanchez Ave Ocala, FL 34470	59-0494095	501 (c)(19)	391,144				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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount 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 Georgia 4952 Columbus Rd Macon,GA 31212	58-0512677	501 (c)(19)	90,139				Veterans Service, Community Service and Department and Post Activities
VFW Department of Hawaii 2127A Pauoa Rd Honolulu,HI 96813	99-0040331	501 (c)(19)	37,422				Veterans Service, Community Service and Department and Post Activities
VFW Department of Idaho 1425 S Roosevelt St Boise,ID 83705	82-0182104	501 (c)(19)	33,069				Veterans Service, Community Service and Department and Post Activities
VFW Department of Illinois 3300 Constitution Dr Springfield,IL 62707	37-6059313	501 (c)(19)	338,888				Veterans Service, Community Service and Department and Post Activities
VFW Department of Indiana 9555 E 59th St Indianapolis,IN 46216	35-6042820	501 (c)(19)	139,196				Veterans Service, Community Service and Department and Post Activities
VFW Department of Iowa 3601 Beaver Ave Des Moines,IA 50310	42-0331186	501 (c)(19)	106,154				Veterans Service, Community Service and Department and Post Activities
VFW Department of Kansas 115 SW Gage Blvd Topeka,KS 66606	48-0641005	501 (c)(19)	123,220				Veterans Service, Community Service and Department and Post Activities
VFW Department of Kentucky 3031 Poplar Level Rd Louisville,KY 40217	61-0406448	501 (c)(19)	66,277				Veterans Service, Community Service and Department and Post Activities
VFW Department of Louisiana 10185 Mammoth Ave Baton Rouge,LA 70814	72-0499659	501 (c)(19)	54,944				Veterans Service, Community Service and Department and Post Activities
VFW Department of Maine64 Washburn St Caribou,ME 04736	01-0191822	501 (c)(19)	63,341				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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount 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 Maryland 101 N Gay St Baltimore, MD 21202	52-0517415	501 (c)(19)	143,504				Veterans Service, Community Service and Department and Post Activities
VFW Department of Massachusettes 24 Beacon St Boston, MA 02133	04-1242419	501 (c)(19)	235,906				Veterans Service, Community Service and Department and Post Activities
VFW Department of Michigan 924 N Washington Ave Lansing, MI 48906	38-1133442	501 (c)(19)	354,918				Veterans Service, Community Service and Department and Post Activities
VFW Department of Minnesota 20 W 12th St St Paul, MN 55155	41-0593068	501 (c)(19)	205,270				Veterans Service, Community Service and Department and Post Activities
VFW Department of Mississippi 120 N State St Jackson, MS 39201	64-0275576	501 (c)(4)	39,601				Veterans Service, Community Service and Department and Post Activities
VFW Department of Missouri 2420 Hyde Park Dr Jefferson City, MO 65109	44-0515305	501 (c)(19)	182,694				Veterans Service, Community Service and Department and Post Activities
VFW Department of Montana 1900 Williams St Helena, MT 59601	81-0225542	501 (c)(4)	88,780				Veterans Service, Community Service and Department and Post Activities
VFW Department of Nebraska 2431 N 48th St Lincoln, NE 68504	47-0343845	501 (c)(19)	42,611				Veterans Service, Community Service and Department and Post Activities
VFW Department of Nevada 121 W 3rd St Hawthorne, NV 89415	88-0055900	501 (c)(19)	83,037				Veterans Service, Community Service and Department and Post Activities
VFW Department of New Hampshire 22 Ridgeview Ter Dalton, NH 03598	02-0213632	501 (c)(19)	88,844				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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount 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 New Jersey135 W Hanover St Trenton, NJ 08618	21-0586655	501 (c)(19)	292,079				Veterans Service, Community Service and Department and Post Activities
VFW Department of New MexicoPO Box 8411 Albuquerque, NM 87198	85-0123009	501 (c)(19)	40,555				Veterans Service, Community Service and Department and Post Activities
VFW Department of New York1044 Broadway Albany, NY 12204	13-1436995	501 (c)(19)	373,524				Veterans Service, Community Service and Department and Post Activities
VFW Department of North Carolina917 New Bern Ave Raleigh, NC 27601	56-0470953	501 (c)(19)	159,106				Veterans Service, Community Service and Department and Post Activities
VFW Department of North Dakota802 Kennedy Ct N Fargo, ND 58702	45-0215848	501 (c)(19)	47,955				Veterans Service, Community Service and Department and Post Activities
VFW Department of Ohio35 E Chestnut St Columbus, OH 43215	31-4332217	501 (c)(19)	233,008				Veterans Service, Community Service and Department and Post Activities
VFW Department of Oklahoma2311 N Central Ave Oklahoma City, OK 73105	73-0496245	501 (c)(19)	73,951				Veterans Service, Community Service and Department and Post Activities
VFW Department of Oregon12440 NE Halsey St Portland, OR 97230	93-0304245	501 (c)(19)	106,799				Veterans Service, Community Service and Department and Post Activities
VFW Department of Pennsylvania201 N Front St Harrisburg, PA 17101	23-1182480	501 (c)(4)	464,683				Veterans Service, Community Service and Department and Post Activities
VFW Department of Rhode Island1 Capitol Hill Providence, RI 02908	05-0254985	501 (c)(19)	74,809				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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount 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 South Carolina210 Glassmaster Rd Lexington, SC 29072	57-0279614	501 (c)(4)	67,320				Veterans Service, Community Service and Department and Post Activities
VFW Department of South Dakota5309 W 52nd St Sioux Falls, SD 57106	46-0210486	501 (c)(4)	57,504				Veterans Service, Community Service and Department and Post Activities
VFW Department of Tennessee311 6th Ave Nashville, TN 37243	62-6050445	501 (c)(19)	63,713				Veterans Service, Community Service and Department and Post Activities
VFW Department of Texas8503 North IH-35 Austin, TX 78753	74-0964465	501 (c)(19)	372,431				Veterans Service, Community Service and Department and Post Activities
VFW Department of Utah1114 N 390 W Sunset, UT 84015	87-0200672	501 (c)(19)	82,954				Veterans Service, Community Service and Department and Post Activities
VFW Department of Vermont126 State St Montpelier, VT 05602	03-0179180	501 (c)(19)	91,326				Veterans Service, Community Service and Department and Post Activities
VFW Department of Virginia403 Lee Jackson Hwy Staunton, VA 24401	54-0449022	501 (c)(19)	139,136				Veterans Service, Community Service and Department and Post Activities
VFW Department of Washington5213 Pacific Hwy E Fife, WA 98424	91-0454080	501 (c)(19)	165,419				Veterans Service, Community Service and Department and Post Activities
VFW Department of West Virginia5532 MacCorkle Ave SW S Charleston, WV 25309	55-0320759	501 (c)(19)	52,353				Veterans Service, Community Service and Department and Post Activities
VFW Department of Wisconsin214 N Hamilton St Fl 1 Madison, WI 53703	39-0677613	501 (c)(19)	209,112				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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount 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 Wyoming 59 Strawberry Hill Rd Hulett, WY 82720	83-6005906	501 (c)(19)	66,734				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Alabama 13230 Alabama St Elberta, AL 36530	63-0695811	501 (c)(19)	6,630				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Arizona 5630 S 41st Way Phoenix, AZ 85040	86-0828017	501 (c)(19)	8,361				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of California 3100 Fite Circle Sacramento, CA 95827	94-1011531	501 (c)(19)	41,735				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Colorado PO Box 262 South Fork, CO 81154	84-6033115	501 (c)(19)	17,413				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Connecticut 422 Forsyth Rd Salem, CT 06420	06-6052666	501 (c)(4)	6,498				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Florida PO Box 773490 Ocala, FL 34477	23-7326563	501 (c)(19)	20,718				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Georgia PO Box 53949 Fort Benning, GA 31995	23-7413009	501 (c)(19)	5,364				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Illinois PO Box 62 Aroma Park, IL 60910	36-2385214	501 (c)(19)	24,168				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Indiana PO Box 86 Morris, IN 47033	35-6042937	501 (c)(19)	13,225				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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Ladies Auxiliary Department of KansasPO Box 158 Oswego, KS 67356	48-0507090	501 (c)(19)	18,149				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Maryland26595 Blue Jay Ln Hebron, MD 21830	52-1407051	501 (c)(19)	9,697				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Minnesota25733 Jason Ave Chisago City, MN 55013	41-0664094	501 (c)(19)	34,305				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Missouri2189 Forest Lane Arnold, MO 63010	23-7203133	501 (c)(19)	15,193				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Nebraska311 Oak St Steinauer, NE 68441	47-6028250	501 (c)(19)	9,380				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of New Jersey1224 81st St North Bergen, NJ 07047	22-3086413	501 (c)(19)	14,954				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of New York1044 Broadway Albany, NY 12204	14-1682753	501 (c)(19)	33,259				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of OklahomaPO Box 95726 Oklahoma City, OK 73143	73-6096027	501 (c)(19)	6,311				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of OregonPO Box 1134 Medford, OR 97501	93-6025794	501 (c)(19)	8,073				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Pennsylvania4002 Fenton Ave Harrisburg, PA 17109	23-1642712	501 (c)(4)	18,290				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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Ladies Auxiliary Department of Texas2839 McKinzie Rd 1 Corupus Christi, TX 78410	74-6074588	501 (c)(19)	17,290				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Washington5213 Pacific Hwy E Fife, WA 98424	91-0499052	501 (c)(19)	22,220				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary National Headquarters406 West 34th St Kansas City, MO 64111	44-0319970	501 (c)(19)	228,781				Veterans Service, Community Service and Department and Post Activities
Marine Corp Scholarship Foundation11232 Pflumm Rd Overland Park, KS 66215	22-1905062	501 (c)(3)	25,000				Veterans Service, Community Service and Department and Post Activities
VFW Ladies Auxiliary 10188 326 E Burrows Tucson, AZ 85704	86-0921273	501 (c)(19)	5,374				Veterans Service, Community Service and Department and Post Activities
VFW Natioanl Home3573 Waverly Rd S Eaton Rapids, MI 48827	38-1359597	501 (c)(3)	108,630				Veterans Service, Community Service and Department and Post Activities
Vietnam Veterans Memorial Fund1023 Fifteenth St NW Washington, DC 12005	52-1149668	501 (c)(3)	62,374				Veterans Service, Community Service and Department and Post Activities
ALEETHIA FOUNDATION 1718 M St NW Washington, DC 20036	51-0529300	501 (c)(3)	7,799				Veterans Service
Ladies Auxiliary Department of North DakotaPO Box 191 Mayville, ND 58257	23-7336346	501 (c)(19)	5,765				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of Virginia539 Westwood Dr Rickersville, VA 22968	54-0697456	501 (c)(19)	10,262				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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Ladies Auxiliary Department of WisconsinPO Box 666 Silver Lake,WI 53170	39-6056026	501 (c)(19)	16,275				Veterans Service, Community Service and Department and Post Activities
Ladies Auxiliary Department of WyomingPO Box 21509 Cheyenne,WY 82003	51-0163580	501 (c)(19)	7,070				Veterans Service, Community Service and Department and Post Activities
National Association Atomic Veterans111214 Sageland Houston,TX 77089	42-1126431	501 (c)(3)	10,000				Veterans Service
Story Rock Inc474 Bearcat Dr Salt Lake City,UT 84115	87-0648232	N/A	28,500				Veterans Service
St Joseph Development Corp Charitable Fund3003 Frederick Ave St Joseph,MO 64506	43-1524243	501 (c)(3)	10,000				Veterans Service
Truman Library Institute500 US West Hwy 24 Independence,MO 64050	43-6042632	501 (c)(3)	25,000				Community Service
USO2111 N Wilson Blvd Arlington,VA 22201	13-1610451	501 (c)(3)	15,000				Veterans Service
VFW Post 10281299 Briggs Lane Vine Grove,KY 40175	61-0850981	501 (c)(19)	5,134				Veterans Service, Community Service and Department and Post Activities
VFW Post 4695118 Harmon Rd Hurst,TX 76053	75-6064573	501 (c)(19)	11,250				Veterans Service, Community Service and Department and Post Activities
VFW Post 6590PO Box 265 Cookstown,NJ 08511	23-7150486	501 (c)(19)	5,956				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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Vietnam Women Veterans 10185 Mammoth Ave Baton Rouge, LA 70814	72-1280875	501 (c)(19)	5,000				Veterans Service

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2009

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization VETERANS OF FOREIGN WARS OF THE UNITED STATES	Employer identification number 44-0474290
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Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
<input checked="" type="checkbox"/> First-class or charter travel		
<input checked="" type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax idemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)		
b If any of the boxes in line 1a are 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	1b Yes	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2 Yes	
3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
<input type="checkbox"/> Compensation committee		
<input type="checkbox"/> Independent compensation consultant		
<input type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input type="checkbox"/> Compensation survey or study		
<input type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a Receive a severance payment or change-of-control payment?	4a Yes	
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a 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, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a 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, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

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)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
ALLEN F KENT	(i)	179,477	0	7,769	27,419	1,157	215,822	0
	(ii)	0	0	0	0	0	0	0
LAWRENCE M MAHER	(i)	173,310	0	6,237	41,749	18,238	239,534	0
	(ii)	0	0	0	0	0	0	0
GLEN M GARDNER JR	(i)	146,170	0	4,721	7,313	12,048	170,252	0
	(ii)	0	0	0	0	0	0	0
THOMAS J TRADEWELL SR	(i)	147,288	0	5,066	7,262	0	159,616	0
	(ii)	0	0	0	0	0	0	0
ROBERT B GREENE	(i)	129,951	0	300	42,265	18,238	190,754	0
	(ii)	0	0	0	0	0	0	0
ROBERT E WALLACE	(i)	160,812	0	5,305	38,159	18,270	222,546	0
	(ii)	0	0	0	0	0	0	0
JOHN J MCNEILL	(i)	134,260	0	630	32,375	1,157	168,422	0
	(ii)	0	0	0	0	0	0	0
ROBERT W CROW	(i)	76,525	0	123,921	4,571	12,048	217,065	0
	(ii)	0	0	0	0	0	0	0
LINDA PORTER	(i)	69,144	0	103,719	21,580	16,691	211,134	0
	(ii)	0	0	0	0	0	0	0
DENNIS CULLINAN	(i)	68,451	0	83,441	18,582	13,620	184,094	0
	(ii)	0	0	0	0	0	0	0
DAVID SWINDLER	(i)	56,526	0	92,627	57,216	5,413	211,782	0
	(ii)	0	0	0	0	0	0	0
PHYLLIS CALE	(i)	47,845	0	100,752	2,964	12,048	163,609	0
	(ii)	0	0	0	0	0	0	0
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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.

Identifier	Return Reference	Explanation
	Part I, Line 1a	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	THE ORGANIZATION HAD SEVERAL EMPLOYEES THAT TOOK ADVANTAGE OF AN EARLY SEVERANCE SEPARATION PACKAGE, WHICH CAUSED THEIR WAGES, AS REPORTED ON SCHEDULE J-2, TO EXCEED \$150,000. THESE EMPLOYEES WERE NOT INCLUDED AS "KEY EMPLOYEES" BECAUSE THESE EMPLOYEES DID NOT MEET THE RESPONSIBILITY PRONG OF THE KEY EMPLOYEE TEST. ROBERT CROW RECEIVED A SEVERANCE PAYMENT OF \$101,413. LINDA PORTER RECEIVED A SEVERANCE PAYMENT OF \$86,932. DENNIS CULLINAN RECEIVED A SEVERANCE PAYMENT OF \$66,328. DAVID SWINDLER RECEIVED A SEVERANCE PAYMENT OF \$75,153. PHYLLIS CALE RECEIVED A SEVERANCE PAYMENT OF \$84,665.

SCHEDULE O

(Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.

▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization

VETERANS OF FOREIGN WARS OF THE UNITED STATES

Employer identification number

44-0474290

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-Laws 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. However, 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 except that they do not vote on the appointment or removal of salaried officers of the organization.
Form 990, Part VI, Section A, line 6		See answer to Form 990, Part VI, Section A, Question 1.
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.
Form 990, Part VI, Section B, line 11		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.
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.
Form 990, Part VI, Section B, line 15b		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.
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.
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-Laws of the organization are also available for purchase through the organization's on-line Emblematic Supply store.

Identifier	Return Reference	Explanation
Schedule G, Part I, Line 2b, Column (v)	Explanation of Fundraising Payments	The agreements with 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 Brickmill Marketing for these types of reimbursable fundraising expenses was \$31,240,613. For each invoice for a particular direct mail project, Brickmill Marketing specifically identifies the amount of the invoice that was attributed to professional fundraising fees separate from the amount for reimbursable mailing expenses.

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 (H. R. 11454) 36 U.S.C. 230101 et seq. FORM 990, PAGE 1, QUESTION M STATE OF LEGAL DOMICILE The organization is Congressionally Chartered. Headquarters are located in Kansas City, Missouri. 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 hours of volunteer service were reported by VFW Posts to the VFW National Headquarters last year in support of the organization's community service programs. FORM 990, PART VI, SECTION B, LINE 10B POLICIES - 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. Section 709 of the Manual of Procedures provides, in part: "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 Auxiliary, 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, canteen, facility or any fundraising activity operated by any such chartered unit, nor are clubrooms, canteens, facilities or other fundraising activities operated for or on behalf of the Veterans of Foreign Wars of the United States. Veterans of Foreign Wars of the United States does not derive any profit from such facilities or activities. Clubrooms, canteens, facilities and other fundraising activities of chartered units are carried on by such units in furtherance of the fraternal, patriotic, historical and educational purposes set forth by Congress. Veterans of Foreign Wars of the United States does not lend money or extend credit to any chartered unit. Nor is it responsible for the debts or any other liability incurred by any chartered unit or any clubroom, canteen, facility or other fundraising activity operated by it. As unincorporated associations or corporations, they are responsible for their own debts and liabilities."

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

VETERANS OF FOREIGN WARS OF THE UNITED STATES

Employer identification number

44-0474290

Part I

Identification of Disregarded Entities

(Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a)
Name, address, and EIN of disregarded entity

(b)
Primary activity

(c)
Legal domicile (state
or foreign country)

(d)
Total income

(e)
End-of-year assets

(f)
Direct controlling
entity

Part II

Identification of Related Tax-Exempt Organizations

Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a)
Name, address, and EIN of related organization

(b)
Primary activity

(c)
Legal domicile (state
or foreign country)

(d)
Exempt Code section

(e)
Public charity status
(if section 501(c)(3))

(f)
Direct controlling
entity

VETERANS OF FOREIGN WARS FOUNDATION

406 W 34TH STREET

VETERANS SERVICE

MO

501 (C)(3)

7 N/A

KANSAS CITY, MO 64111
43-1758998

Part III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	
							Yes	No		Yes	No

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
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Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

Yes

No

1a Yes

1b No

1c Yes

1d No

1e No

1f No

1g No

1h No

1i No

1j No

1k No

1l No

1m No

1n No

1o No

1p Yes

1q No

1r No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved
(1)	VETERANS OF FOREIGN WARS FOUNDATION	C	440,521
(2)	VETERANS OF FOREIGN WARS FOUNDATION	P	887,784
(3)	VETERANS OF FOREIGN WARS FOUNDATION	A	43,809
(4)			
(5)			
(6)			

Schedule R (Form 990) 2009

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

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.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Additional Data

Software ID:
Software Version:
EIN: 44-0474290
Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services				
(Code	) (Expenses \$	9,298,472	including grants of \$	) (Revenue \$
Membership SERVICES - VFW provides a magazine and emblematic supplies to members and veterans to promote historical education and commemoration and promotion of patriotic support and activities The VFW Magazine provides members and the general public information concerning legislative and administrative issues relating to veterans, health problems confronting veterans, historical and commemorative events and activities, support provided by members in support of VFW sponsored programs in their local communities and other information to encourage members to act				
(Code	) (Expenses \$	2,780,332	including grants of \$	) (Revenue \$
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 to lawmakers and defense leadership to ensure the highest level of training, equipment and compensation for America's soldiers, sailors, airmen, marines, and coast guard personnel				
(Code	) (Expenses \$	587,280	including grants of \$	) (Revenue \$
EDUCATIONAL AND INFORMATIVE ACTIVITIES				

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
RICHARD L EUBANK SENIOR VICE COMMANDER-IN	40 00	X		X				137,438	0	7,827
RICHARD L DENOYER JUNIOR VICE COMMANDER-IN	40 00	X		X				42,650	0	1,678
ALLEN F KENT ADJUTANT GENERAL	40 00	X		X				187,246	0	28,576
LAWRENCE M MAHER QUARTERMASTER GENERAL	40 00	X		X				179,547	0	59,987
VITO S DEMARCO JUDGE ADVOCATE GENERAL	1 00	X		X				3,397	0	0
DENNIS G GUTHRIE SURGEON GENERAL	1 00	X		X				1,819	0	0
VALENTIN R OBREGON NATIONAL CHAPLAIN	1 00	X		X				1,544	0	0
EARL D BANKS JR NATIONAL CHIEF OF STAFF	1 00	X		X				3,750	0	0
RICK W BARG INSPECTOR GENERAL	1 00	X		X				1,725	0	0
EUGENE A PAWLIK NAT'L COUNCIL ADMIN MBR	1 00	X						500	0	0
JOHN A MARTIN NAT'L COUNCIL ADMIN MBR	1 00	X						4,295	0	0
JAMES L YOUNGBLOOD NAT'L COUNCIL ADMIN MBR	1 00	X						1,863	0	0
RICHARD F KENNEDY NAT'L COUNCIL ADMIN MBR	1 00	X						6,470	0	0
PAUL E CONNORS NAT'L COUNCIL ADMIN MBR	1 00	X						3,645	0	0
MELVIN L REED NAT'L COUNCIL ADMIN MBR	1 00	X						3,240	0	0
JOHN H RANSON NAT'L COUNCIL ADMIN MBR	1 00	X						500	0	0
JOHN WHANCOCK NAT'L COUNCIL ADMIN MBR	1 00	X						4,467	0	0
ROY C MEARS NAT'L COUNCIL ADMIN MBR	1 00	X						1,959	0	0
AM ARMSTRONG NAT'L COUNCIL ADMIN MBR	1 00	X						1,332	0	0
LARRY J LARSON NAT'L COUNCIL ADMIN MBR	1 00	X						4,169	0	0
WAYNE L PAULSON NAT'L COUNCIL ADMIN MBR	1 00	X						8,576	0	0
CHARLEY L SHOEMAKER NAT'L COUNCIL ADMIN MBR	1 00	X						2,843	0	0
RAYMOND M LUTZ NAT'L COUNCIL ADMIN MBR	1 00	X						5,712	0	0
VINCENT BJ LAWRENCE NAT'L COUNCIL ADMIN MBR	1 00	X						3,128	0	0
PRESTON E NELSON NAT'L COUNCIL ADMIN MBR	1 00	X						5,808	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MICHAEL H MUSGROVE NAT'L COUNCIL ADMIN MBR	1 00	X						965	0	0
LEO R SWIDER NAT'L COUNCIL ADMIN MBR	1 00	X						2,951	0	0
THOMAS J KIJAK NAT'L COUNCIL ADMIN MBR	1 00	X						3,589	0	0
STEVEN P VAN BERGEN NAT'L COUNCIL ADMIN MBR	1 00	X						2,363	0	0
WILLIAM A DOBBIE NAT'L COUNCIL ADMIN MBR	1 00	X						3,097	0	0
ALBERT S THOMAS JR NAT'L COUNCIL ADMIN MBR	1 00	X						1,062	0	0
DONALD R SMITHENRY NAT'L COUNCIL ADMIN MBR	1 00	X						2,978	0	0
BERNARD L THOMPSON NAT'L COUNCIL ADMIN MBR	1 00	X						2,042	0	0
WILLIAM K SEAGRAVES NAT'L COUNCIL ADMIN MBR	1 00	X						3,539	0	0
JOHN P WOLFE NAT'L COUNCIL ADMIN MBR	1 00	X						1,749	0	0
ARTHUR R RICHARDS NAT'L COUNCIL ADMIN MBR	1 00	X						3,468	0	0
ROBERT SHEPHERD NAT'L COUNCIL ADMIN MBR	1 00	X						1,473	0	0
GLEN M GARDNER JR PAST COMMANDER-IN-CHIEF	1 00	X		X				150,891	0	19,361
THOMAS J TRADEWELL SR COMMANDER-IN-CHIEF	40 00	X		X				152,354	0	7,262
ROBERT B GREENE ASSISTANT QUARTERMASTER	40 00			X				130,251	0	60,503
ROBERT E WALLACE ASSISTANT ADJUTANT GENER	40 00			X				166,117	0	56,429
JOHN J MCNEILL ASSISTANT ADJUTANT GENER	40 00			X				134,890	0	33,532
ROBERT W CROW DEPUTY ASSISTANT QUARTER	40 00					X		200,446	0	16,619
LINDA PORTER MANAGER, HUMAN RESOURCES	40 00					X		172,863	0	38,271
DENNIS CULLINAN DIRECTOR, NATIONAL LEGIS	40 00					X		151,892	0	32,202
DAVID SWINDLER DIRECTOR, GENERAL SERVIC	40 00					X		149,153	0	62,629
PHYLLIS CALE EXECUTIVE ADMINISTRATIVE	40 00					X		148,597	0	15,012

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
MEMBERSHIP DUES	900,099	8,126,362	8,126,362		
MAGAZINE ADVERTISING	541,800	4,736,450		4,736,450	
MEMBER INSURANCE PROGR	524,298	1,857,092			1,857,092
RENTAL INCOME FROM AFF	531,390	246,535			246,535
CONVENTION REGISTRATIO	900,099	174,641			174,641

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
DIRECT MAIL & DUES NOTI	42,439,248	19,091,102	648,522	22,699,624
VFW MAGAZINE & OTHER PU	5,944,943	5,944,943		
OTHER PROGRAMMATIC ACTI	518,211	518,211		
TEMPORARY HELP	150,634	141,680	7,130	1,824
MISCELLANEOUS	150,443	130,546	19,897	