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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)

The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 09-01-2010 and ending 08-31-2011

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ 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)

406 W 34TH ST

Room/suite

City or town, state or country, and ZIP + 4

KANSAS CITY, MO 64111

F Name and address of principal officer

LAWRENCE M MAHER

406 W 34TH ST

KANSAS CITY, MO 64111

H(a) Is this a group return for affiliates?

☐ Yes ☒ No

H(b) Are all affiliates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status

☐ 501(c)(3) ☒ 501(c) (19) ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website:

WWW VFW ORG

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation 1899

M State of legal domicile

Part I	Summary																								
Activities & Governance	<div><div>1</div><div>Briefly describe the organization’s mission or most significant activities</div><div>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</div></div>																								
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Part II

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

LAWRENCE M MAHER QUARTERMASTER GENERAL

Type or print name and title

2012-03-09

Date

Paid Preparer Use Only

Print/Type preparer's name

ROBERT H FRANK

Preparer's signature

ROBERT H FRANK

Date

Check if self-employed

☐

PTIN

Firm's name

FRANK & COMPANY PC

Firm's EIN

Firm's address

1360 BEVERLY ROAD SUITE 300

MCLEAN, VI 22101

Phone no

(703) 821-0702

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2010)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

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?

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?

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 \$ 20,225,347 including grants of \$ 2,741,210) (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 SERVICE 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 VETERANS SERVICE STAFF PROVIDES ADDITIONAL SPECIALIZED EXPERTISE SUCH AS REPRESENTATION AT THE BOARD OF VETERANS APPEALS AND AT THE BENEFITS DELIVERY AT DISCHARGE POINTS FOR SOON TO BE DISCHARGED ACTIVE DUTY MILITARY PERSONNEL 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 FOR THE FISCAL YEAR ENDED AUGUST 31, 2011, SERVICE OFFICERS AND VFW NATIONAL STAFF ASSISTED 72,157 CLAIMANTS RECOVER ALMOST \$1 4 BILLION

4b

(Code) (Expenses \$ 11,541,736 including grants of \$ 7,501,077) (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 \$7,501,077 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 \$ 14,184,346 including grants of \$ 228,695) (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 INCLUDES 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 FOR HIGH SCHOOL STUDENTS AND ANOTHER 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 \$ 13,141,717 including grants of \$) (Revenue \$)





















4e

Total program service expenses

\$ 59,093,146

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)? If "Yes," complete Schedule A	1	No
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? 	2	Yes
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	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? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	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? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	11a	Yes
b 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? If "Yes," complete Schedule D, Part VII. 	11b	No
c 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? If "Yes," complete Schedule D, Part VIII. 	11c	No
d 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? If "Yes," complete Schedule D, Part IX. 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. 	11e	Yes
f 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 (ASC 740)? If "Yes," complete Schedule D, Part X. 	11f	Yes
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional 	12b	Yes
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	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? If "Yes," complete Schedule F, Parts I and IV 	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 ? If "Yes," complete Schedule F, Parts II and IV 	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 ? If "Yes," complete Schedule F, Parts III and IV 	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? If "Yes," complete Schedule G, Part I (see instructions) 	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? If "Yes," complete Schedule G, Part II 	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 	19	No
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	

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 lines 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 (or a family member thereof) was an officer, director, trustee, or direct or indirect 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)?	35	Yes	
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
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					
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>					
			Yes	No	
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	708		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes		
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.	2a	205		
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 (see instructions).	2b	Yes		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes		
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b	Yes		
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: _____ See instructions for 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?	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 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	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	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?					
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b			
c	Enter the amount of reserves on hand.	13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?					
14a					
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b			No

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.
Check if Schedule O contains a response to any question in this Part VI ☒

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1a	39		
b	Enter the number of voting members included in line 1a, above, who 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 governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant 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
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this 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 15a or 15b, 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	Yes
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	Yes

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 ST KANSAS CITY,MO 64111 (816) 756-3390

Check if Schedule O contains a response to any question in this Part VII ☐

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

Form **990** (2010)

Part VII

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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				
See Additional Data Table											
1b Sub-Total											
c Total from continuation sheets to Part VII, Section A											
d Total (add lines 1b and 1c)								1,746,984	0	350,476	

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 ►11

		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>	3	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>	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	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)	(B)	(C)
Name and business address	Description of services	Compensation
BRICKMILL MARKETING SERVICES 24 MILL BROOK RD WILTON, NH 03086	FUNDRAISING SERVICES	1,463,781
PARADYSZ MATERA AND CO 5 HANOVER SQUARE 6TH FLOOR NEW YORK, NY 10004	MARKETING SERVICES	1,424,916
SOUTHWEST CAGING CORPORATION 5342 NW 25TH STREET TOPEKA, KS 66618	CAGING SERVICES	1,358,906
GLM COMMUNICATIONS INC 242 W 27TH STREET 1B NEW YORK, NY 10001	MAGAZINE BROKER	1,327,114
COMMERCE REGISTER INC PO BOX 190 MIDLAND PARK, NJ 07432	DATA PROCESSING SERVICES	818,196
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 22		

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	815,920			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	68,556,364			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		69,372,284			
	Program Service Revenue	2a	MEMBERSHIP DUES	Business Code 900099	8,004,439	8,004,439	
b		MAGAZINE ADVERTISING	541800	4,295,138		4,295,138	
c		MEMBER INSURANCE PROGR	524298	1,968,329		1,968,329	
d		RENTAL INCOME FROM AFF	531390	252,066		252,066	
e		CONVENTION REGISTRATIO	900099	218,669		218,669	
f		All other program service revenue		80,726		80,726	
g		Total. Add lines 2a-2f		14,819,367			
Other Revenue		3	Investment income (including dividends, interest and other similar amounts)		2,237,265		2,237,265
		4	Income from investment of tax-exempt bond proceeds . . .				
	5	Royalties		1,968,855		1,968,855	
	6a	Gross Rents	(i) Real 807,781	(ii) Personal 35,881			
	b	Less rental expenses	556,732	35,829			
	c	Rental income or (loss)	251,049	52			
	d	Net rental income or (loss)		251,101	52	251,049	
	7a	Gross amount from sales of assets other than inventory	(i) Securities 62,884,698	(ii) Other 225			
	b	Less cost or other basis and sales expenses	61,153,447	2,500			
	c	Gain or (loss)	1,731,251	-2,275			
	d	Net gain or (loss)		1,728,976		1,728,976	
	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	6,153,242			
	b	Less cost of goods sold	b	3,174,235			
c	Net income or (loss) from sales of inventory . . .		2,979,007	2,979,007			
Miscellaneous Revenue			Business Code				
11a	SUBSCRIPTION REVENUE	511120	8,014			8,014	
b	INCOME(LOSS) FROM PASS	900001	-38,691		-38,691		
c							
d	All other revenue						
e	Total. Add lines 11a-11d		-30,677				
12	Total revenue. See Instructions		93,326,178	10,983,446	4,256,499	8,713,949	

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	9,024,707	9,024,707		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	1,382,071	1,382,071		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	64,204	64,204		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,643,278	1,279,288	320,330	43,660
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	8,044,253	6,898,501	932,225	213,527
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,248,533	1,931,943	253,809	62,781
9	Other employee benefits	1,875,842	1,484,409	344,642	46,791
10	Payroll taxes	759,226	646,794	92,211	20,221
a	Fees for services (non-employees) Management				
b	Legal	54,705		54,705	
c	Accounting	101,286		101,286	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17	2,298,001			2,298,001
f	Investment management fees	246,786		246,786	
g	Other	1,141,040	444,029	257,462	439,549
12	Advertising and promotion	479,402	453,104	15,722	10,576
13	Office expenses	1,521,993	1,058,795	424,244	38,954
14	Information technology				
15	Royalties				
16	Occupancy	785,427	716,113	67,345	1,969
17	Travel	1,490,264	1,318,281	162,665	9,318
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	2,338,385	2,321,488	16,828	69
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,287,270	1,115,178	169,717	2,375
23	Insurance	216,525	197,036	18,936	553
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	DIRECT MAIL & DUES NOTI	47,325,921	22,246,477	1,139,775	23,939,669
b	VFW MAGAZINE & OTHER PU	5,571,979	5,571,979		
c	OTHER PROGRAMMATIC ACTI	658,160	658,160		
d	MISCELLANEOUS	176,407	148,820	24,538	3,049
e	TEMPORARY HELP	147,632	131,769	8,848	7,015
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	90,883,297	59,093,146	4,652,074	27,138,077
26	Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	45,329,682	21,365,703	621,355	23,342,624

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			21,393,358	2	18,569,195
	3	Pledges and grants receivable, net				3	1,883,244
	4	Accounts receivable, net			1,936,276	4	1,881,165
	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)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use			1,487,842	8	1,612,143
	9	Prepaid expenses and deferred charges			1,623,085	9	2,117,156
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	28,922,155	8,749,302	10c	7,456,267
	b	Less: accumulated depreciation	10b	21,465,888			
	11	Investments—publicly traded securities			146,038,198	11	161,034,173
	12	Investments—other securities. See Part IV, line 11			5,570,214	12	5,262,599
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			438,697	15	396,373
16	Total assets. Add lines 1 through 15 (must equal line 34)			187,239,672	16	200,215,015	
Liabilities	17	Accounts payable and accrued expenses			9,003,365	17	6,272,174
	18	Grants payable			770,560	18	798,098
	19	Deferred revenue			31,850,228	19	31,505,402
	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			113,469,922	25	119,183,772
	26	Total liabilities. Add lines 17 through 25			155,094,075	26	157,759,446
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			28,087,582	27	38,142,250
	28	Temporarily restricted net assets			4,058,015	28	4,313,319
	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			32,145,597	33	42,455,569
	34	Total liabilities and net assets/fund balances			187,239,672	34	200,215,015

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	93,326,178
2	Total expenses (must equal Part IX, column (A), line 25)	2	90,883,297
3	Revenue less expenses Subtract line 2 from line 1	3	2,442,881
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	32,145,597
5	Other changes in net assets or fund balances (explain in Schedule O)	5	7,867,091
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	42,455,569

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII ☐

		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 separate basis, consolidated 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		

Additional Data

Software ID:

Software Version:

EIN: 44-0474290

Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES

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			
THOMAS J TRADEWELL SR PAST COMMANDER-IN-CHIEF	40 00	X		X				141,463	0	4,806
RICHARD L EUBANK COMMANDER-IN-CHIEF	40 00	X		X				156,554	0	7,125
RICHARD L DENOYER SENIOR VICE COMMANDER-IN-CHIEF	40 00	X		X				143,188	0	6,553
JOHN E HAMILTON JUNIOR VICE COMMANDER-IN-CHIEF	40 00	X		X				48,829	0	0
ALLEN F KENT ADJUTANT GENERAL	40 00	X		X				185,376	0	33,766
LAWRENCE M MAHER QUARTERMASTER GENERAL	40 00	X		X				177,695	0	60,818
ELMER R LIIMATTA CHAPLAIN	1 00	X		X				1,232	0	0
LARRY B MINTON JUDGE ADVOCATE GENERAL	1 00	X		X				1,790	0	0
WILLIAM J SCHMITZ SR SURGEON GENERAL	1 00	X		X				3,329	0	0
DAVID B NORRIS CHIEF OF STAFF	1 00	X		X				4,890	0	0
DARRELL F BENCKEN INSPECTOR GENERAL	1 00	X		X				2,715	0	0
EUGENE A PAWLIK NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						2,924	0	0
VITO S DEMARCO NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						3,972	0	0
JAMES L YOUNGBLOOD NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						5,689	0	0
CHARLIE W SMITH NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						1,213	0	0
PAUL E CONNERS NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						3,915	0	0
HAROLD J ROESCH NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						3,269	0	0
JOHN H RANSON NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						3,260	0	0
DEAN E SMITH NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						4,251	0	0
ROY C MEARES NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						3,916	0	0
ROBERT A CLARK NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						3,297	0	0
LARRY J LARSON NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						5,468	0	0
GARY K MATHISEN NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						1,895	0	0
CHARLEY L SHOEMAKER NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						5,944	0	0
GEORGE C BERTHIAUME NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						3,653	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			
VINCENT BJ LAWRENCE NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						5,901	0	0
GEORGE F BARLETT NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						1,349	0	0
MICHAEL H MUSGROVE NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						4,144	0	0
STANLEY W BORUSIEWICZ JR NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						2,455	0	0
THOMAS J KIJAK NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						6,910	0	0
STEVEN P VAN BERGEN NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						6,859	0	0
WILLIAM A DOBBIE NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						6,734	0	0
ALBERT S THOMAS JR NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						4,781	0	0
DONALD R SMITHENRY NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						4,991	0	0
BERNARD L THOMPSON NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						3,914	0	0
ROGER A FRYE NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						1,801	0	0
JOHN P WOLFE NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						4,406	0	0
ELISEO CANTU JR NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						2,952	0	0
ROBERT SHEPHERD NATIONAL COUNCIL OF ADMIN MEMBER	1 00	X						6,394	0	0
ROBERT E WALLACE ASSISTANT ADJUTANT GENERAL	40 00			X				164,770	0	58,710
ROBERT E GREENE ASSISTANT QUARTERMASTER GENERAL	40 00			X				133,946	0	63,082
JOHN J MCNEILL ASSISTANT ADJUTANT GENERAL	40 00			X				136,234	0	35,746
WILLIAM BRADSHAW DIRECTOR, NATIONAL VETERANS SERVICE	40 00					X		124,388	0	4,601
PATRICK BOTBYL CHIEF INFORMATION OFFICER	40 00					X		102,659	0	30,274
RICHARD KOLB DIRECTOR, PUBLICATIONS	40 00					X		101,669	0	44,995
JAMES J LIERZ CONTROLLER, MNGR OF PURCH & MEMBR INSURANCE	40 00					X		99,790	0	33,210
MATHEW CLAUSSEN DIRECTOR, MEMBERSHIP	40 00					X		92,077	0	29,696

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

4d. Other program services			
(Code)	(Expenses \$ 9,768,702	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 \$ 2,873,768	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 AND THE WASHINGTON ACTION REPORTER 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 \$ 499,247	including grants of \$	(Revenue \$)
EDUCATIONAL AND INFORMATIVE ACTIVITIES			

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

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

2010

Open to Public Inspection

Name of the organization

VETERANS OF FOREIGN WARS OF THE UNITED STATES

Employer identification number

44-0474290

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><input type="checkbox"/> Yes <input type="checkbox"/> No</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><input type="checkbox"/> Yes <input type="checkbox"/> No</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)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

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?

☐ Yes ☐ No

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)?

☐ Yes ☐ No

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

▶ \$ _____

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

Cat No 52283D

Schedule D (Form 990) 2010

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

(ii)

related organizations

3a(i)

3a(ii)

b

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

3b

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		15,252,504	11,406,803	3,845,701
c Leasehold improvements				
d Equipment		12,233,988	10,059,085	2,174,903
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				7,456,267

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	193,326,178
2	Total expenses (Form 990, Part IX, column (A), line 25)	290,883,297
3	Excess or (deficit) for the year Subtract line 2 from line 1	32,442,881
4	Net unrealized gains (losses) on investments	45,147,727
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	82,719,364
9	Total adjustments (net) Add lines 4 - 8	97,867,091
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	1010,309,972

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	1106,845,168
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments2a5,217,847	
b	Donated services and use of facilities2b	
c	Recoveries of prior year grants2c	
d	Other (Describe in Part XIV)2d9,117,063	
e	Add lines 2a through 2d	2e14,334,910
3	Subtract line 2e from line 1	392,510,258
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)4b815,920	
c	Add lines 4a and 4b	4c815,920
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	593,326,178

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	198,460,704
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)2d8,393,327	
e	Add lines 2a through 2d	2e8,393,327
3	Subtract line 2e from line 1	390,067,377
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)4b815,920	
c	Add lines 4a and 4b	4c815,920
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	590,883,297

Part XIVSupplemental 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
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE ORGANIZATION APPLIES THE PROVISIONS OF ASC TOPIC 740, INCOME TAXES, (ASC 740) WITH RESPECT TO UNCERTAIN TAX POSITIONS. ASC 740 REQUIRES THAT ALL TAX POSITIONS BE EVALUATED USING A RECOGNITION THRESHOLD AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. DIFFERENCES BETWEEN POSITIONS TAKEN IN A RETURN AND AMOUNTS RECOGNIZED IN THE FINANCIAL STATEMENTS ARE RECORDED AS ADJUSTMENTS TO INCOME TAXES PAYABLE OR RECEIVABLE, OR ADJUSTMENTS TO DEFERRED INCOME TAXES, OR BOTH. ASC 740 ALSO REQUIRES EXPANDED DISCLOSURES AT THE END OF EACH ANNUAL REPORTING PERIOD. NO AMOUNTS HAVE BEEN RECORDED AT AUGUST 31, 2011 WITH RESPECT TO UNCERTAIN TAX POSITIONS.
		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) \$5,350,267 IS REVENUE FROM THE VFW FOUNDATION THAT IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS, 2) \$592,561 FOR RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B, AND 3) \$3,174,235 IS THE COST OF GOODS SOLD THAT ARE INCLUDED ON PART VIII, LINE 10B. PART XII, LINE 4B: THIS REPRESENTS INTERCOMPANY 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) \$4,626,531 IS EXPENSE FROM THE VFW FOUNDATION THAT IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS, 2) \$592,561 FOR RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B, AND 3) \$3,174,235 IS THE COST OF GOODS SOLD THAT ARE INCLUDED ON PART VIII, LINE 10B. PART XIII, LINE 4B: THIS REPRESENTS INTERCOMPANY ELIMINATIONS BETWEEN THE VFW AND VFW FOUNDATION ON THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS.

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 Part V if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			EUROPE	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	21,450	ELECTRONIC FUND TRANSFER			
			EUROPE	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	6,000	ELECTRONIC FUND TRANSFER			
			EAST ASIA AND THE PACIFIC	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	21,273	ELECTRONIC FUND TRANSFER			
			CENTRAL AMERICA AND THE CARIBBEAN	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	6,073	ELECTRONIC FUND TRANSFER			

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 ☐

4

3

Enter total number of other organizations or entities ☐

0

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 Part V if additional space is needed.

[illegible]

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926 (see instructions for Form 926)*

☐

Yes

☒

No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If " Yes," the organization may be required to file Form 3520 and/or Form 3520-A. (see instructions for Forms 3520 and 3520-A)*

☐

Yes

☒

No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see instructions for Form 5471)*

☐

Yes

☒

No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621)*

☐

Yes

☒

No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865)*

☐

Yes

☒

No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).*

☐

Yes

☒

No

Part V

Supplemental Information

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

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS OUTSIDE THE U S		SCHEDULE F, PART I, LINE 2 PERIODIC FINANCIAL REPORTS ARE SUBMITTED BY THESE DEPARTMENTS IN ADDITION, SPECIFIC DOCUMENTATION MUST BE SUBMITTED TO JUSTIFY MOST GRANTS, INCLUDING THOSE RELATED TO MEMBERSHIP PROMOTION FINALLY , NATIONAL REPRESENTATIVES PERIODICALLY VISIT THESE DEPARTMENTS AND OBSERVE FIRSTHAND THE MANNER IN WHICH FUNDS ARE EXPENDED IN ADDITION, GRANTS HAVE BEEN MADE TO POSTS IN THOSE AREAS IN MOST INSTANCES THOSE GRANTS WERE MADE TO SUPPORT ACTIVITIES RELATING TO ASSISTING ACTIVE DUTY MILITARY PERSONNEL AND THEIR FAMILIES APPLICATIONS FOR GRANTS MUST INCLUDE SPECIFIC EXPENSE INFORMATION AND RECEIPTS MUST BE PRODUCED TO VERIFY EXPENDITURES

Identifier	Return Reference	Explanation
METHOD USED TO ACCCOUNT FOR EXPENDITURES		SCHEDULE F, PART I, LINE 3 METHOD USED TO ACCOUNT FOR EXPENDITURES ACCRUAL BASIS

Identifier	Return Reference	Explanation
OTHER INFORMATION	SCHEDULE F, PART V	<p>SCHEDULE F, PART II, LINE 1(D) - PURPOSE OF GRANT AS DESCRIBED IN THE CORE FORM, PART III, PARAGRAPH 4(B) OF THE STATEMENT OF PROGRAM ACCOMPLISHMENTS, THIS ORGANIZATION PROVIDES GRANTS TO THE STATE ORGANIZATIONS, CALLED DEPARTMENTS, AND LOCAL ORGANIZATIONS, CALLED POSTS, TO HELP SUPPORT THE VETERANS SERVICE PROGRAMS AND OTHER VFW SPONSORED PROGRAMS AT THE STATE AND LOCAL LEVEL BECAUSE THE ORGANIZATION HAS MEMBERS LIVING OUTSIDE THE UNITED STATES, MANY OF WHOM ARE ON ACTIVE DUTY IN THE MILITARY OR ARE EMPLOYED BY THE U S GOVERNMENT IN OVERSEAS LOCATIONS, THREE OVERSEAS DEPARTMENTS AND SEVERAL POSTS HAVE BEEN ORGANIZED TO FACILITATE MEMBERS AND PROMOTE PROGRAMS IN THOSE AREAS THE GRANTS REFLECTED IN SCHEDULE F, PART I, ARE PRIMARILY GRANTS MADE TO THOSE OVERSEAS DEPARTMENTS TO FURTHER VFW PROGRAMS, INCLUDING MEMBERSHIP PROGRAMS, IN THOSE AREAS</p>

Schedule F (Form 990) 2010

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

2010

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.

- 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 services?

☒ 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 and address 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 24 MILL BROOK ROAD WILTON, NH 03086	DIRECT MAIL		No	63,675,410	1,254,657	62,420,753
MDS COMMUNICATIONS 545 W JUANITA AVENUE MESA, AZ 85210	TELEMARKETING		No	1,602,427	948,664	653,763
Total ▶				65,277,837	2,203,321	63,074,516

- 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, AZ, AR, CA, CO, CT, DE, 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, DC

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 (Add col (a) through col (c))
		(event type)	(event type)	(total number)	
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 and 10 in column (d). ▶			

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.

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

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? ☐ Yes ☐ No

b If "No," Explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," Explain _____

11

Does the organization operate gaming activities with nonmembers?

Yes

No

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?

Yes

No

13

Indicate the percentage of gaming activity operated in

a

The organization's facility

b

An outside facility

13a

13b

14

Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name

Address

15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

Yes

No

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

Director/officer

Employee

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?

Yes

No

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 \$

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
EXPLANATION OF FUNDRAISING PAYMENTS	SCHEDULE G, PART I, LINE 2B, COLUMN (V)	THE AGREEMENT AND INVOICES SPECIFICALLY BREAK OUT THE PROFESSIONAL FUNDRAISING SERVICES FROM THE OTHER REIMBURSABLE COSTS OF THE DIRECT MAIL PROGRAM BRICKMILL MARKETING SERVICES WAS PAID A TOTAL OF \$37,395,978 FOR THE DIRECT MAIL PROGRAM, AND \$1,254,657 WAS SPECIFICALLY BROKEN-OUT AS FUNDRAISING MANAGEMENT FEES

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

2010

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. Part II can be duplicated if additional space is needed. ▶ ☐

1 (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							

2

Enter total number of section 501(c)(3) and government organizations

14

3

Enter total number of other organizations

84

Part III

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

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) EDUCATIONAL ASSISTANCE	318	348,857			
(2) SCHOLARSHIPS FOR PATRIOTIC ESSAY PROGRAM	68	175,765			
(3) SAVINGS BOND FOR PATRIOTIC ESSAY PROGRAM	46	46,000			
(4) PHONE CARDS AND FREE "CALL DAYS" FOR MILITARY	1528482		712,592	FMV	CALLING CARDS AND FREE "CALL DAYS"
(5) FOOD, SHELTER, AND UTILITIES FOR VETERANS	38	10,366			

Part IV

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

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 PERIODIC FINANCIAL REPORTS ARE SUBMITTED BY THESE DEPARTMENTS IN ADDITION, SPECIFIC DOCUMENTATION MUST BE SUBMITTED TO JUSTIFY MOST GRANTS, INCLUDING THOSE RELATED TO MEMBERSHIP PROMOTION FINALLY, NATIONAL REPRESENTATIVES PERIODICALLY VISIT THESE DEPARTMENTS AND OBSERVE FIRSTHAND THE MANNER IN WHICH FUNDS ARE EXPENDED IN ADDITION, GRANTS HAVE BEEN MADE TO POSTS IN THOSE DEPARTMENTS IN MOST INSTANCES THOSE GRANTS WERE MADE TO SUPPORT ACTIVITIES RELATING TO ASSISTING ACTIVE DUTY MILITARY PERSONNEL AND THEIR FAMILIES APPLICATIONS FOR GRANTS MUST INCLUDE SPECIFIC EXPENSE INFORMATION AND RECEIPTS MUST BE PRODUCED TO VERIFY EXPENDITURES
OTHER INFORMATION	PART IV	PART II, QUESTION 1(H) PURPOSE OF GRANT - AS DESCRIBED IN THE CORE FORM, PART III, PARAGRAPH 4(B) OF THE STATEMENT OF PROGRAM ACCOMPLISHMENTS, THIS ORGANIZATION PROVIDES GRANTS TO THE STATE ORGANIZATIONS, CALLED DEPARTMENTS, AND LOCAL ORGANIZATIONS, CALLED POSTS, TO HELP SUPPORT THE VETERANS SERVICE PROGRAMS AND OTHER VFW SPONSORED PROGRAMS AT THE STATE AND LOCAL LEVEL THE GRANTS REFLECTED IN SCHEDULE I, PART II, ARE PRIMARILY GRANTS MADE TO THOSE DEPARTMENTS AND POSTS TO FURTHER VFW PROGRAMS, INCLUDING MEMBERSHIP PROGRAMS

Software ID:

Software Version:

EIN: 44-0474290

Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES

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

(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 ALABAMA1231 CARMICHAEL WAY MONTGOMERY,AL 36123	63-0243614	501 (C)(19)	64,526				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ALASKA2925 DEBARR RD STE 3106 ANCHORAGE,AK 99514	92-0017695	501 (C)(19)	32,594				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ARIZONA6907 E THOMAS RD SCOTTSDALE,AZ 85251	86-0076886	501 (C)(19)	138,695				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ARKANSAS1719 BROADWAY ST LITTLE ROCK,AR 72206	71-0184020	501 (C)(19)	61,064				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF CALIFORNIA1510 J ST SACREMENTO,CA 95814	94-0955210	501 (C)(19)	634,329				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF COLORADO1400 CARR ST LAKEWOOD,CO 80214	84-0360493	501 (C)(19)	137,857				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF CONNECTICUT287 WEST ST ROCKY HILL,CT 06067	06-0575593	501 (C)(4)	84,377				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF DELAWARE6 BROOKSIDE DR WILMINGTON,DE 19804	51-0057830	501 (C)(4)	52,123				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DISTRICT OF COLUMBIA4704 CEDELL PL TEMPLE HILLS,MD 20748	53-0175153	501 (C)(4)	38,884				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF FLORIDA543 SANCHEZ AVE OCALA,FL 34470	59-0494095	501 (C)(19)	377,358				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF GEORGIA4952 COLUMBUS RD MACON,GA 31212	58-0512677	501 (C)(19)	85,157				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF HAWAII2127A PAUOA RD HONOLULU,HI 96813	99-0040331	501 (C)(19)	31,909				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 IDAHO1425 S ROOSEVELT ST BOISE,ID 83705	82-0182104	501 (C)(19)	29,571				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ILLINOIS3300 CONSTITUTION DR SPRINGFIELD,IL 62707	37-6059313	501 (C)(19)	329,969				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF INDIANA9555 E 59TH ST INDIANAPOLIS,IN 46216	35-6042820	501 (C)(19)	141,595				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF IOWA3601 BEAVER AVE DES MOINES,IA 50310	42-0331186	501 (C)(19)	90,060				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF KANSAS115 SW GAGE BLVD TOPEKA,KS 66606	48-0641005	501 (C)(19)	101,537				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF KENTUCKY3031 POPLAR LEVEL RD LOUISVILLE,KY 40217	61-0406448	501 (C)(19)	68,213				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF LOUISIANA10185 MAMMOTH AVE BATON ROUGE,LA 70814	72-0499659	501 (C)(19)	53,122				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MAINE64 WASHBURN ST CARIBOU,ME 04736	01-0191822	501 (C)(19)	61,209				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MARYLAND101 N GAY ST BALTIMORE,MD 21202	52-0517415	501 (C)(19)	168,398				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MASSACHUSETTES24 BEACON ST BOSTON,MA 02133	04-1242419	501 (C)(19)	182,395				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MICHIGAN924 N WASHINGTON AVE LANSING,MI 48906	38-1133442	501 (C)(19)	280,059				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MINNESOTA20 W 12TH ST ST PAUL,MN 55155	41-0593068	501 (C)(19)	192,934				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 MISSISSIPPI120 N STATE ST JACKSON,MS 39201	64-0275576	501 (C)(4)	37,502				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MISSOURI2420 HYDE PARK DR JEFFERSON CITY,MO 65109	44-0515305	501 (C)(19)	185,576				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MONTANA1900 WILLIAMS ST HELENA,MT 59601	81-0225542	501 (C)(4)	84,427				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEBRASKA2431 N 48TH ST LINCOLN,NE 68504	47-0343845	501 (C)(19)	57,795				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEVADA121 W 3RD ST HAWTHORNE,NV 89415	88-0055900	501 (C)(19)	85,959				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW HAMPSHIRE22 RIDGEVIEW TER DALTON,NH 03598	02-0213632	501 (C)(19)	86,928				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW JERSEY135 WHANOVER ST TRENTON,NJ 08618	21-0586655	501 (C)(19)	221,530				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW MEXICOPO BOX 8411 ALBUQUERQUE,NM 87198	85-0123009	501 (C)(19)	51,052				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW YORK1044 BROADWAY ALBANY,NY 12204	13-1436995	501 (C)(19)	349,287				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)	154,661				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)	43,996				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF OHIO35 E CHESTNUT ST COLUMBUS,OH 43215	31-4332217	501 (C)(19)	275,797				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 OKLAHOMA2311 N CENTRAL AVE OKLAHOMA CITY,OK 73105	73-0496245	501 (C)(19)	71,789				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF OREGON12440 NE HALSEY ST PORTLAND,OR 97230	93-0304245	501 (C)(19)	114,093				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF PENNSYLVANIA201 N FRONT ST HARRISBURG,PA 17101	23-1182480	501 (C)(4)	435,552				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF RHODE ISLAND1 CAPITOL HILL PROVIDENCE,RI 02908	05-0254985	501 (C)(19)	70,785				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF SOUTH CAROLINA210 GLASSMASTER RD LEXINGTON,SC 29072	57-0279614	501 (C)(4)	67,643				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)	33,572				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF TENNESSEE311 6TH AVE NASHVILLE,TN 37243	62-6050445	501 (C)(19)	59,537				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF TEXAS8503 NORTH IH-35 AUSTIN,TX 78753	74-0964465	501 (C)(19)	354,919				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF UTAH1114 N 390 W SUNSET,UT 84015	87-0200672	501 (C)(19)	76,728				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF VERMONT126 STATE ST MONTPELIER,VT 05602	03-0179180	501 (C)(19)	71,275				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF VIRGINIA403 LEE JACKSON HWY STAUNTON,VA 24401	54-0449022	501 (C)(19)	127,263				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF WASHINGTON5213 PACIFIC HWY E FIFE,WA 98424	91-0454080	501 (C)(19)	184,600				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 WEST VIRGINIA5532 MACCORKLE AVE SW S CHARLESTON,WV 25309	55-0320759	501 (C)(19)	45,960				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)	197,671				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF WYOMING59 STRAWBERRY HILL RD HULETT,WY 82720	83-6005906	501 (C)(19)	61,869				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF ALABAMA13230 ALABAMA ST ELBERTA,AL 36530	63-0695811	501 (C)(19)	7,775				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)	11,194				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF CALIFORNIA3100 FITE CIRCLE SACRAMENTO,CA 95827	94-1011531	501 (C)(19)	48,566				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF COLORADOPO 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 CONNECTICUT422 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)	26,189				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)	15,657				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 IOWA 1812 19TH ST HARLAN,IA 51537	42-6062345	501 (C)(19)	5,336				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF KANSAS PO 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 MARYLAND 26595 BLUE JAY LN HEBRON,MD 21830	52-1407051	501 (C)(19)	11,694				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF MINNESOTA 25733 JASON AVE CHISAGO CITY,MN 55013	41-0664094	501 (C)(19)	35,106				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF MISSOURI 2189 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 NEBRASKA 311 OAK ST STEINAUER,NE 68441	47-6028250	501 (C)(19)	12,380				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF NEW JERSEY 1224 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 YORK 1044 BROADWAY ALBANY,NY 12204	14-1682753	501 (C)(19)	33,259				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF NORTH DAKOTA PO BOX 191 MAYVILLE,ND 58257	23-7336346	501 (C)(19)	6,371				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF OKLAHOMA PO BOX 95726 OKLAHOMA CITY,OK 73143	73-6096027	501 (C)(19)	6,425				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF OREGON PO 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 PENNSYLVANIA 4002 FENTON AVE HARRISBURG,PA 17109	23-1642712	501 (C)(4)	23,565				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

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LADIES AUXILIARY DEPARTMENT OF SOUTH DAKOTA2617 S DULUTH AVE SIOUX FALLS,SD 57105	46-6019029	501 (C)(4)	5,284				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF TEXAS 2839 MCKINZIE RD 1 CORUPUS CHRISTI,TX 78410	74-6074588	501 (C)(19)	21,774				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
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 DEPARTMENT OF WEST VIRGINIA740 LOWER DONNALLY RD CHARLESTON,WV 25304	55-6017166	501 (C)(19)	7,035				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF WISCONSINPO BOX 666 SILVER LAKE,WI 16275	39-6056026	501 (C)(19)	31,154				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
LADIES AUXILIARY NATIONAL HEADQUARTERS406 WEST 34TH ST KANSAS CITY,MO 64111	44-0319970	501 (C)(19)	188,063				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
2ND BATTALION 4TH MARINES ASSOCIATION PO BOX 6511 CONCORD,NC 28027	31-1720488	501 (C)(3)	5,000				VETERANS SERVICE
VFW NATIOANL HOME3573 WAVERLY RD S EATON RAPIDS,MI 48827	38-1359597	501 (C)(3)	100,520				VETERANS SERVICE
ARMY HISTORICAL FOUNDATION2425 WILSON BLVD ARLINGTON,VA 22201	52-1367225	501 (C)(3)	500,000				VETERANS SERVICE

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
DISABLED AMERICAN VETERANS807 MAINE AVE SW WASHINGTON,DC 20024	31-1017324	501 (C)(3)	15,000				VETERANS SERVICE
FORT CAMPBELL FAMILY MORAL AND WELFAIR RELIEF FUND5663 SCREAMING EAGLE BLVD FT CAMPBELL,KY 42223	58-1666932		10,000				VETERANS SERVICE
IMWFR-WHITE SANDS MISSLE RANGE F&MWRPO BOX 400 WHITE SANDS MISSLE RAN,NM 88002	02-1909440		25,000				VETERANS SERVICE
KENTUCKY NATIONAL GUARD HISTORIC FOUNDATION1111 LOUISVILLE RD FRANKFORT,KY 40601	61-1171279	501 (C)(3)	5,000				VETERANS SERVICE
KU ENDOWMENT ACCOCIATIONPO BOX 928 LAWRENCE,KS 66044	48-0547734	501 (C)(3)	5,000				VETERANS SERVICE
MARINE CORPS MWR ACTIVITY 0110PO BOX 4009 ARLINGTON,VA 22204	62-1383809		6,000				VETERANS SERVICE
STUDENT VETERANS OF AMERICAPO BOX 77673 WASHINGTON,DC 20013	26-1971279	501 (C)(3)	10,000				VETERANS SERVICE
WOMEN IN LILITARY SERVICE FOR AMERICA MEMORIALCIRCLE 500 WASHINGTON,DC 20042	52-1513535	501 (C)(3)	10,000				VETERANS SERVICE
WOUNDED WARRIOR PROJECT1120 G STREET NW SUITE 700 WASHINGTON,DC 20005	20-2370934	501 (C)(3)	8,015				VETERANS SERVICE
USO2111 N WILSON BLVD ARLINGTON,VA 22201	13-1610451	501 (C)(3)	15,000				VETERANS SERVICE
VFW POST 100474337 N LAS VEGAS BLVD LAS VEGAS,NV 89115	88-0103973	501 (C)(19)	6,379				VETERANS SERVICE
VFW POST 4008PO BOX 36 BELTON,TX 76513	74-6066507	501 (C)(19)	12,000				VETERANS SERVICE

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 POST 824207 COINJOCK RUN YORKTOWN, VA 23693	54-1692687	501 (C)(19)	5,271				VETERANS SERVICE
VFW POST 85613221 HOWELL ST ARLINGTON, TX 76010	23-7038089	501 (C)(19)	5,000				VETERANS SERVICE

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

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

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. <div><div><input checked="" type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
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. <div><div><input type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Compensation survey or study</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Approval by the board or compensation committee</div></div>		
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 from the organization or a related organization?	4a	No
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 duplicate copies if additional space is 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				
(1) RICHARD L EUBANK	(i) (ii)	150,838 0	0 0	5,716 0	5,947 0	1,178 0	163,679 0	0 0
(2) ALLEN F KENT	(i) (ii)	177,202 0	0 0	8,174 0	32,588 0	1,178 0	219,142 0	0 0
(3) LAWRENCE M MAHER	(i) (ii)	171,124 0	0 0	6,571 0	42,176 0	18,642 0	238,513 0	0 0
(4) ROBERT E WALLACE	(i) (ii)	163,735 0	0 0	1,035 0	38,467 0	20,243 0	223,480 0	0 0
(5) ROBERT E GREENE	(i) (ii)	133,623 0	0 0	323 0	44,440 0	18,642 0	197,028 0	0 0
(6) JOHN J MCNEILL	(i) (ii)	135,524 0	0 0	710 0	34,568 0	1,178 0	171,980 0	0 0
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

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.

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization VETERANS OF FOREIGN WARS OF THE UNITED STATES	Employer identification number 44-0474290
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Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6		SEE ANSWER TO FORM 990, PART VI, SECTION A, QUESTION 1A

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A		MEMBERS, ACTING THROUGH DELEGATES SELECTED BY VFW POSTS, ELECT CERTAIN NATIONAL OFFICERS AT THE NATIONAL CONVENTION. IN ADDITION, ALTHOUGH DECISIONS OF THE NATIONAL COUNCIL OF ADMINISTRATION ARE NOT SUBJECT TO APPROVAL BY THE MEMBERS, MEMBERS ACTING THROUGH DELEGATES AT THE NATIONAL CONVENTION MAY MAKE DECISIONS THAT ARE BINDING ON THE NATIONAL COUNCIL OF ADMINISTRATION AND THE ORGANIZATION.

Identifier	Return Reference	Explanation
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

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	IN ORDER TO SUSTAIN THE VETERANS OF FOREIGN WARS OF THE UNITED STATES' REPUTATION AND CONTINUED SUCCESS, NATIONAL OFFICERS, COUNCIL MEMBERS, EMPLOYEES AND MEMBERS IN LEADERSHIP POSITIONS ARE EXPECTED TO CONDUCT THEMSELVES IN A PROFESSIONAL MANNER AND ADHERE TO THE HIGHEST STANDARDS OF HONESTY AND INTEGRITY ALL OF THE ABOVE NAMED INDIVIDUALS ARE REQUIRED TO EXECUTE AN APPROPRIATE ACKNOWLEDGEMENT OF ADHERENCE TO A CODE OF ETHICS POLICY UPON ASSUMING THEIR POSITIONS AND NATIONAL OFFICERS, COUNCIL MEMBERS, AND KEY EMPLOYEES ARE REQUIRED TO MAKE ANNUAL DISCLAIMER OR DISCLOSURE OF CONFLICTS OF INTEREST IN ACCORDANCE WITH THE INTERNAL REVENUE SERVICE GUIDELINES

Identifier	Return Reference	Explanation
	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.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 18	THE VETERANS OF FOREIGN WARS OF THE UNITED STATES COMPLIES WITH IRC SECTION 6104 AND MAKES ITS FORM 1023 AND FORM 990 AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THESE DOCUMENTS ARE MADE AVAILABLE UPON REQUEST TO MEMBERS OF THE VETERANS OF FOREIGN WARS THE BY-LAWS OF THE ORGANIZATION ARE ALSO AVAILABLE FOR PURCHASE THROUGH THE ORGANIZATION'S ON-LINE EMBLEMATIC SUPPLY STORE

Identifier	Return Reference	Explanation
GOVERNING BODY AND MANAGEMENT	FORM 990, PART VI, SECTION A, LINE 4	IN AUGUST 2011, THE VFW NATIONAL CONVENTION VOTED TO AMEND THE BY-LAWS OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES THE NATIONAL CONVENTION APPROVED THE CHANGES TO THE SIZE OF THE NATIONAL COUNCIL TO INCLUDED ONE REPRESENTATIVE FROM EACH OF THE FIFTY-FOUR VFW STATE DEPARTMENTS, PLUS ELEVEN OFFICERS WHO ARE MEMBERS OF THE COUNCIL BECAUSE OF THE OFFICE THAT THEY HOLD WITHIN THE ORGANIZATION OF THIS TOTAL OF SIXTY-FIVE COUNCIL MEMBERS, FIFTY-NINE ARE INDEPENDENT MEMBERS THIS CHANGE IN THE SIZE AND MAKE-UP OF THE COUNCIL OF ADMINISTRATION WILL COMMENCE IN JULY 2012 WHILE THIS CHANGE DOES IMPACT THE VFW'S ORGANIZATIONAL DOCUMENTS AND ITS NATIONAL COUNCIL, THE CHANGE IS DETERMINED TO BE NOT SIGNIFICANT

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 5,147,727 PENSION RELATED CHANGES OTHER THAN NET PERIODIC PENSION COST 2,719,364 TOTAL TO FORM 990, PART XI, LINE 5 7,867,091

Identifier	Return Reference	Explanation
YEAR OF FORMATION	FORM 990, PAGE 1, QUESTION L	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

Identifier	Return Reference	Explanation
STATE OF LEGAL DOMICILE	FORM 990, PAGE 1, QUESTION M	THE ORGANIZATION IS CONGRESSIONALLY CHARTERED HEADQUARTERS ARE LOCATED IN KANSAS CITY , MISSOURI

Identifier	Return Reference	Explanation
TOTAL NUMBER OF VOLUNTEERS	FORM 990, PART I, QUESTION 6	MORE THAN THREE THOUSAND VOLUNTEERS ARE ESTIMATED TO PARTICIPATE DIRECTLY IN THE NATIONAL ORGANIZATION ACTIVITIES THESE VOLUNTEERS SERVE ON VARIOUS COMMITTEES THAT WORK ON VETERANS SERVICE ACTIVITIES, NATIONAL MILITARY SERVICE ACTIVITIES, LEGISLATIVE SERVICE ACTIVITIES AND COMMUNITY SERVICE ACTIVITIES MORE IMPORTANTLY , HUNDREDS OF THOUSANDS OF MEMBERS, AND THEIR FAMILIES, ARE ESTIMATED TO PARTICIPATE WITH THEIR RESPECTIVE STATE ORGANIZATIONS AND POSTS IN PROGRAMS SPONSORED OR CONDUCTED BY THE VETERANS OF FOREIGN WARS OF THE UNITED STATES FOR INSTANCE, OVER 13 MILLION HOUR OF VOLUNTEER SERVICE WERE REPORTED BY VFW POSTS TO THE VFW NATIONAL HEADQUARTERS LAST YEAR IN SUPPORT OF THE ORGANIZATION'S COMMUNITY SERVICE PROGRAMS

Identifier	Return Reference	Explanation
POLICIES - ADDITIONAL INFORMATION	FORM 990, PART VI, SECTION B, LINES 10A AND 10B	<p>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 FUND-RAISING 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</p>

Identifier	Return Reference	Explanation
GOVERNING BODY AND MANAGEMENT	FORM 990, PART VI, SECTION A, LINE 1A	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

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

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 (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	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) VETERANS OF FOREIGN WARS FOUNDATION 406 W 34TH STREET KANSAS CITY, MO 64111 43-1758998	VETERANS SERVICE	MO	501 (C)(3)	7	N/A		No

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) Disproporionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							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

Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, 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	(d) Method of determining amount involved
(1) VETERANS OF FOREIGN WARS FOUNDATION	C	815,920	
(2) VETERANS OF FOREIGN WARS FOUNDATION	P	782,772	
(3) VETERANS OF FOREIGN WARS FOUNDATION	A	44,255	
(4)			
(5)			
(6)			

Schedule R (Form 990) 2010

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.

[illegible]

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
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