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Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)	OMB No 1545-0047 <div> <div>2011</div> <div>Open to Public Inspection</div> </div>
	▶ The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2011 calendar year, or tax year beginning 09-01-2011 and ending 08-31-2012				D Employer identification number	
B Check if applicable		C Name of organization VETERANS OF FOREIGN WARS OF THE UNITED STATES		44-0474290	
<input type="checkbox"/> Address change				E Telephone number	
<input type="checkbox"/> Name change				(816) 756-3390	
<input type="checkbox"/> Initial return				G Gross receipts \$ 167,563,283	
<input type="checkbox"/> Terminated					
<input type="checkbox"/> Amended return		Doing Business As			
<input type="checkbox"/> Application pending		Number and street (or P O box if mail is not delivered to street address)		Room/suite	
		406 W 34TH ST			
		City or town, state or country, and ZIP + 4			
		KANSAS CITY, MO 64111			
		F Name and address of principal officer		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		ROBERT B GREENE		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
		406 W 34TH ST		If "No," attach a list (see instructions)	
		KANSAS CITY, MO 64111		H(c) Group exemption number ▶	
I Tax-exempt status		<input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (19) ◀ (Insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ WWW.VFW.ORG					
K Form of organization		<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1899	
				M State of legal domicile	

Part I		Summary		
Activities & Governance	1 Briefly describe the organization's mission or most significant activities THE ORGANIZATIONAL PURPOSES, AS SET FORTH IN THE CONGRESSIONAL CHARTER, ARE FRATERNAL, PATRIOTIC, HISTORICAL, CHARITABLE AND EDUCATIONAL ACTIVITIES INCLUDE VETERANS ADVOCACY, HISTORICAL EDUCATION AND COMMEMORATION, PROMOTING PATRIOTISM, YOUTH ACTIVITIES AND COMMUNITY SERVICE, ADVOCATING FOR NATIONAL DEFENSE AND OUR MEN AND WOMEN IN UNIFORM, AND ASSISTING NEEDY VETERANS, MILITARY PERSONNEL AND THEIR FAMILIES			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
	3 Number of voting members of the governing body (Part VI, line 1a)	3	65	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	59	
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	214	
	6 Total number of volunteers (estimate if necessary)	6	3,000	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	3,935,756	
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue			Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)		69,372,284	69,752,380
	9 Program service revenue (Part VIII, line 2g)		14,819,367	14,628,340
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		3,966,241	3,648,895
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		5,168,286	5,160,241
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		93,326,178	93,189,856
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		10,470,982	9,795,899
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		14,571,132	14,793,285
	16a Professional fundraising fees (Part IX, column (A), line 11e)		2,298,001	2,353,646
	b Total fundraising expenses (Part IX, column (D), line 25) <input checked="" type="checkbox"/> 28,990,706			
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		63,543,182	64,611,951
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)		90,883,297	91,554,781
	19 Revenue less expenses Subtract line 18 from line 12		2,442,881	1,635,075
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)		200,215,015	202,307,340
	21 Total liabilities (Part X, line 26)		157,759,446	159,393,500
	22 Net assets or fund balances Subtract line 21 from line 20		42,455,569	42,913,840

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			2013-01-09 Date	
	ROBERT B GREENE QUARTERMASTER GENERAL Type or print name and title				
Paid Preparer's Use Only	Preparer's signature	ROBERT H FRANK	Date	Check if self-employed <input type="checkbox"/>	Preparer's taxpayer identification number (see instructions) P00943320
	Firm's name (or yours if self-employed), address, and ZIP + 4	FRANK & COMPANY PC 1360 BEVERLY ROAD SUITE 300 MCLEAN, VA 22101			EIN 54-1156733
					Phone no (703) 821-0702

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

Part III

Statement of Program Service Accomplishments

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 organization's program service accomplishments for each of its three largest program services, as measured 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 \$ 18,614,902 including grants of \$ 2,416,937) (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 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 IN APPLYING FOR AND OBTAINING DEPARTMENT OF VETERANS AFFAIRS (VA) BENEFITS THE VFW NATIONAL VETERANS SERVICE STAFF PROVIDES ADDITIONAL SPECIALIZED EXPERTISE SUCH AS REPRESENTATION AT THE VA 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, 2012, SERVICE OFFICERS AND VFW NATIONAL STAFF ASSISTED 120,973 CLAIMANTS RECOVER ALMOST \$3 BILLION IN BENEFITS IN ADDITION, THE VFW PROVIDED TRAINING TO 349 SERVICE OFFICERS AT BASIC, ADVANCED, AND PROFICIENCY TRAINING CONFERENCES	

4b	(Code) (Expenses \$ 15,737,009 including grants of \$ 256,313) (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	

4c	(Code) (Expenses \$ 11,215,456 including grants of \$ 7,122,649) (Revenue \$)
DEPARTMENT AND LOCAL POST ACTIVITIES - DEPARTMENT AND LOCAL POST ACTIVITIES ARE VITAL COMPONENTS OF THE VETERAN'S 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 \$7,122,649 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	

	(Code) (Expenses \$ 9,618,534 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 \$ 2,621,669 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 \$ 541,953 including grants of \$) (Revenue \$)
EDUCATIONAL AND INFORMATIVE ACTIVITIES	





















4d	Other program services (Describe in Schedule O)
	(Expenses \$ 12,782,156 including grants of \$) (Revenue \$)

4e	Total program service expenses \$ 58,349,523
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Form 990 (2011)

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	No
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	2	Yes
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	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? <i>If "Yes," complete Schedule C, Part III</i>	5	No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 	6	No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 	8	No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> 	9	No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 	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? <i>If "Yes," complete Schedule D, Part VI.</i> 	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? <i>If "Yes," complete Schedule D, Part VII.</i> 	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? <i>If "Yes," complete Schedule D, Part VIII.</i> 	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? <i>If "Yes," complete Schedule D, Part IX.</i> 	11d	No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	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)? <i>If "Yes," complete Schedule D, Part X.</i> 	11f	Yes
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> 	12a	No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> 	12b	Yes
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Part I</i> 	14b	Yes
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? <i>If "Yes," complete Schedule F, Part II and IV</i> 	15	Yes
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? <i>If "Yes," complete Schedule F, Part III and IV</i> 	16	No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> 	17	Yes
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> 	18	No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> 	19	No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	20a	No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements	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 questions 24b–24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b	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>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance		
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>		
		YesNo
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	817
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1cYes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return	2a214
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)	2bYes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3aYes
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3bYes
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?	4aNo
b	If "Yes," enter the name of the foreign country <input type="text"/> 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? . . .	5aNo
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5bNo
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?	6aNo
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?	7aNo
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?	7cNo
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?	7eNo
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7fNo
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?	12a
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. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state	13a
b	Enter the aggregate 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 aggregate amount of reserves on hand	13c
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14aNo
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .	14b

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	1a65		
b	Enter the number of voting members included in line 1a, above, who are independent	1b59		
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	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	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	Did the organization have local chapters, branches, or affiliates?	10a	Yes	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	Yes	
11a	Has the organization provided a complete 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 the Form 990			
12a	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	12a	Yes	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did 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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take 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 made 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 made 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 ▶ ROBERT B GREENE 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 organizations compensated any current or former officer, director, or trustee

Form **990** (2011)

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	2,044,786	0	339,388

2 Total number of individuals (including but not limited to those listed in Item 1) who received or accrued more than \$100,000 of reportable compensation from the organization. ▶ 13

		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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
GLM COMMUNICATIONS INC 242 W 27TH STREET 1B NEW YORK, NY 10001	MAGAZINE BROKER	1,521,619
BRICKMILL MARKETING SERVICES 24 MILL BROOK RD WILTON, NH 03086	FUNDRAISING SERVICES	1,463,781
SOUTHWEST CAGING CORPORATION 5342 NW 25TH STREET TOPEKA, KS 66618	CAGING SERVICES	1,307,524
MDS COMMUNICATIONS CORP 545 W JUANITA AVE MESA, AZ 85210	TELEMARKETING SERVICES	1,231,687
COMMERCE REGISTER INC PO BOX 190 MIDLAND PARK, NJ 07432	DATA PROCESSING SERVICES	776,503
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 23		

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	1,056,915					
	e	Government grants (contributions)	1e						
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	68,695,465					
	g	Noncash contributions included in lines 1a-1f \$ _____							
	h	Total. Add lines 1a-1f		69,752,380					
Program Service Revenue			Business Code						
	2a	MEMBERSHIP DUES	900099	7,846,998	7,846,998				
	b	MAGAZINE ADVERTISING	541800	3,933,868		3,933,868			
	c	MEMBER INSURANCE PROGR	524298	2,321,183			2,321,183		
	d	RENTAL INCOME FROM AFF	531390	227,889			227,889		
	e	CONVENTION REGISTRATIO	900099	215,801			215,801		
	f	All other program service revenue		82,601			82,601		
	g	Total. Add lines 2a-2f		14,628,340					
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		2,294,979			2,294,979		
	4	Income from investment of tax-exempt bond proceeds . . .							
	5	Royalties		1,920,980			1,920,980		
	6a	Gross rents	(i) Real	(ii) Personal					
			789,910	33,566					
			b	Less rental expenses	476,734	28,178			
			c	Rental income or (loss)	313,176	5,388			
	d	Net rental income or (loss)		318,564		5,388	313,176		
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
			71,747,141	2,470					
			b	Less cost or other basis and sales expenses	70,395,695	0			
			c	Gain or (loss)	1,351,446	2,470			
	d	Net gain or (loss)		1,353,916			1,353,916		
	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	6,391,555					
b	Less cost of goods sold	b	3,472,820						
c	Net income or (loss) from sales of inventory . . .		2,918,735	2,916,555	2,180				
Miscellaneous Revenue		Business Code							
11a	SUBSCRIPTION REVENUE	511120	7,642			7,642			
b	INCOME(LOSS) FROM PASS	900001	-5,680		-5,680				
c									
d	All other revenue								
e	Total. Add lines 11a-11d		1,962						
12	Total revenue. See Instructions		93,189,856	10,763,553	3,935,756	8,738,167			

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)

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

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 United States See Part IV, line 21	8,482,680	8,482,680		
2	Grants and other assistance to individuals in the United States See Part IV, line 22	1,229,203	1,229,203		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	84,016	84,016		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,552,176	1,262,596	289,580	
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	8,693,266	7,512,182	979,946	201,138
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,807,607	1,558,347	201,675	47,585
9	Other employee benefits	1,938,590	1,607,977	288,505	42,108
10	Payroll taxes	801,646	689,348	95,598	16,700
11	Fees for services (non-employees)				
a	Management				
b	Legal	54,730		54,730	
c	Accounting	52,921		52,921	
d	Lobbying				
e	Professional fundraising See Part IV, line 17	2,353,646			2,353,646
f	Investment management fees	218,155		218,155	
g	Other	3,670,557	1,132,511	304,751	2,233,295
12	Advertising and promotion	481,145	444,062	15,969	21,114
13	Office expenses	1,658,197	1,074,205	536,439	47,553
14	Information technology				
15	Royalties				
16	Occupancy	668,975	615,592	52,985	398
17	Travel	1,465,481	1,307,929	151,871	5,681
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	2,443,419	2,422,482	20,923	14
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,231,948	1,068,796	162,896	256
23	Insurance	205,341	188,403	16,812	126
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	DUES NOTICES & DIRECT M	45,437,879	20,675,286	756,256	24,006,337
b	VFW MAGAZINE & OTHER PU	5,594,495	5,594,495		
c	OTHER PROGRAMMATIC ACTI	1,111,494	1,111,494		
d	TEMPORARY HELP	155,955	129,755	13,978	12,222
e					
f	All other expenses	161,259	158,164	562	2,533
25	Total functional expenses. Add lines 1 through 24f	91,554,781	58,349,523	4,214,552	28,990,706
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	45,578,929	20,002,635	424,951	25,151,343

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			2,700	1	2,700
	2	Savings and temporary cash investments			18,569,195	2	9,044,226
	3	Pledges and grants receivable, net			1,883,244	3	4,175,665
	4	Accounts receivable, net			1,881,165	4	1,534,899
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use			1,612,143	8	1,680,086
	9	Prepaid expenses and deferred charges			2,117,156	9	2,740,087
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a	30,030,568			
	b	Less: accumulated depreciation	10b	22,636,366	7,456,267	10c	7,394,202
	11	Investments—publicly traded securities			161,034,173	11	169,622,602
	12	Investments—other securities. See Part IV, line 11			5,262,599	12	5,690,074
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			396,373	15	422,799
	16	Total assets. Add lines 1 through 15 (must equal line 34)			200,215,015	16	202,307,340
Liabilities	17	Accounts payable and accrued expenses			6,272,174	17	7,354,013
	18	Grants payable			798,098	18	849,347
	19	Deferred revenue			31,505,402	19	32,047,177
	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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			119,183,772	25	119,142,963
	26	Total liabilities. Add lines 17 through 25			157,759,446	26	159,393,500
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			38,142,250	27	38,525,753
	28	Temporarily restricted net assets			4,313,319	28	4,388,087
	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			42,455,569	33	42,913,840
	34	Total liabilities and net assets/fund balances			200,215,015	34	202,307,340

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	93,189,856
2	Total expenses (must equal Part IX, column (A), line 25)	2	91,554,781
3	Revenue less expenses Subtract line 2 from line 1	3	1,635,075
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	42,455,569
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-1,176,804
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	42,913,840

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, Special Condition Description:

Special Condition Description

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

4d. Other program services
(Code) (Expenses \$ 9,618,534 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 \$ 2,621,669 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

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

4d. Other program services				
(Code) (Expenses \$	541,953	including grants of \$) (Revenue \$
EDUCATIONAL AND INFORMATIVE ACTIVITIES				

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
RICHARD L DENOYER COMMANDER-IN-CHIEF	40 00	X		X				168,160	0	8,857
JOHN E HAMILTON SENIOR VICE COMMANDER-IN-CHIEF	40 00	X		X				145,121	0	0
WILLIAM A THIEN JUNIOR VICE COMMANDER-IN-CHIEF	40 00	X		X				45,149	0	1,592
JOHN W STROUD JUNIOR VICE COMMANDER-IN-CHIEF	40 00	X		X				1,081	0	0
LAWRENCE M MAHER QUARTERMASTER GENERAL	40 00	X		X				189,569	0	27,967
ALLEN F KENT ADJUTANT GENERAL	40 00	X		X				190,777	0	31,482
ROBERT B GREENE QUARTERMASTER GENERAL	40 00	X		X				137,749	0	68,362
REV JOHN J HOLLAND CHAPLAIN	1 00	X		X				1,509	0	0
REV WILLIAM J BLEILER CHAPLAIN	1 00	X		X				890	0	0
MATTHEW MIHELICIC JUDGE ADVOCATE GENERAL	1 00	X		X				792	0	0
DAVID B NORRIS JUDGE ADVOCATE GENERAL	1 00	X		X				6,181	0	0
CURTIS O BOHLMAN MD SURGEON GENERAL	1 00	X		X				2,677	0	0
JAMES R TUORILA SURGEON GENERAL	1 00	X		X				919	0	0
WALTER GANSENBERG CHIEF OF STAFF	1 00	X		X				1,261	0	0
WILLIAM R KIRSOP CHIEF OF STAFF	1 00	X		X				599	0	0
JOHN A BIEDRZYCKI JR INSPECTOR GENERAL	1 00	X		X				1,523	0	0
CARL J Kaelin INSPECTOR GENERAL	1 00	X		X				1,455	0	0
VITO S DEMARCO NATIONAL COUNCIL OF ADMIN	1 00	X						6,669	0	0
THOMAS R LUSSIER NATIONAL COUNCIL OF ADMIN	1 00	X						2,075	0	0
CHARLIE W SMITH NATIONAL COUNCIL OF ADMIN	1 00	X						480	0	0
OTTO A GOLLON NATIONAL COUNCIL OF ADMIN	1 00	X						1,129	0	0
HAROLD J ROESCH NATIONAL COUNCIL OF ADMIN	1 00	X						3,866	0	0
RICHARD M FAULK NATIONAL COUNCIL OF ADMIN	1 00	X						2,505	0	0
DEAN E SMITH NATIONAL COUNCIL OF ADMIN	1 00	X						7,913	0	0
JOHN H SCOTT NATIONAL COUNCIL OF ADMIN	1 00	X						909	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			
ROBERT A CLARK NATIONAL COUNCIL OF ADMIN	1 00	X						5,054	0	0
FRANCIS M FOGNER NATIONAL COUNCIL OF ADMIN	1 00	X						1,667	0	0
GARY K MATHISEN NATIONAL COUNCIL OF ADMIN	1 00	X						5,148	0	0
ALLEN W KOCHENDERFER NATIONAL COUNCIL OF ADMIN	1 00	X						599	0	0
GEORGE C BERTHIAUME NATIONAL COUNCIL OF ADMIN	1 00	X						5,875	0	0
RONALD J LATTIN NATIONAL COUNCIL OF ADMIN	1 00	X						1,699	0	0
GEORGE F BARLETT NATIONAL COUNCIL OF ADMIN	1 00	X						4,891	0	0
RAYMOND K THOMAS NATIONAL COUNCIL OF ADMIN	1 00	X						2,894	0	0
STANLEY W BORUSIEWICZ JR NATIONAL COUNCIL OF ADMIN	1 00	X						4,212	0	0
H MERLE JACKSON NATIONAL COUNCIL OF ADMIN	1 00	X						4,233	0	0
WAYNE W WALDRIDGE NATIONAL COUNCIL OF ADMIN	1 00	X						1,207	0	0
DAN G PETERSEN NATIONAL COUNCIL OF ADMIN	1 00	X						2,242	0	0
RUSSEL L DRAMSTAD NATIONAL COUNCIL OF ADMIN	1 00	X						1,923	0	0
ROBERT C EILER NATIONAL COUNCIL OF ADMIN	1 00	X						2,354	0	0
JD SPINDLER NATIONAL COUNCIL OF ADMIN	1 00	X						3,383	0	0
RONALD J BUSH NATIONAL COUNCIL OF ADMIN	1 00	X						2,363	0	0
ROGER A FRYE NATIONAL COUNCIL OF ADMIN	1 00	X						4,186	0	0
JACK E TURNER NATIONAL COUNCIL OF ADMIN	1 00	X						2,473	0	0
ELISEO CANTU JR NATIONAL COUNCIL OF ADMIN	1 00	X						6,428	0	0
AE HALL NATIONAL COUNCIL OF ADMIN	1 00	X						4,086	0	0
GEORGE H JONES NATIONAL COUNCIL OF ADMIN	1 00	X						0	0	0
RICHARD L EUBANK PAST COMMANDER-IN-CHIEF	40 00	X		X				166,747	0	8,139
ROBERT A MYLES NATIONAL COUNCIL OF ADMIN	1 00	X						700	0	0
TIMOTHY M BORLAND NATIONAL COUNCIL OF ADMIN	1 00	X						700	0	0
MICHAEL K NUCKOLLS NATIONAL COUNCIL OF ADMIN	1 00	X						0	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			
BOBBY R PRICE NATIONAL COUNCIL OF ADMIN	1 00	X						1,299	0	0
JOHN R MORROW NATIONAL COUNCIL OF ADMIN	1 00	X						813	0	0
HERMAN C SALLEY NATIONAL COUNCIL OF ADMIN	1 00	X						160	0	0
PETER J MASCETTI NATIONAL COUNCIL OF ADMIN	1 00	X						942	0	0
NORBERT K ENOS NATIONAL COUNCIL OF ADMIN	1 00	X						1,299	0	0
JOHN R CROTINGER NATIONAL COUNCIL OF ADMIN	1 00	X						678	0	0
DARRELL A BLASBERG NATIONAL COUNCIL OF ADMIN	1 00	X						1,639	0	0
JAMES T PLUMMER NATIONAL COUNCIL OF ADMIN	1 00	X						700	0	0
BERNARD J DUFFY NATIONAL COUNCIL OF ADMIN	1 00	X						918	0	0
JOSE A CLAUDIO NATIONAL COUNCIL OF ADMIN	1 00	X						352	0	0
FEDERICO M ARENDS III NATIONAL COUNCIL OF ADMIN	1 00	X						0	0	0
JACK P LEWIS NATIONAL COUNCIL OF ADMIN	1 00	X						923	0	0
ROLAND W GENDRON NATIONAL COUNCIL OF ADMIN	1 00	X						925	0	0
JOHN H PRAY NATIONAL COUNCIL OF ADMIN	1 00	X						956	0	0
DONALD W NIX NATIONAL COUNCIL OF ADMIN	1 00	X						908	0	0
DAVID J MORGAN NATIONAL COUNCIL OF ADMIN	1 00	X						1,124	0	0
TIMOTHY C PETERS NATIONAL COUNCIL OF ADMIN	1 00	X						709	0	0
HERMAN C HAGEN JR NATIONAL COUNCIL OF ADMIN	1 00	X						264	0	0
DAVID L OUELLETTE NATIONAL COUNCIL OF ADMIN	1 00	X						1,720	0	0
ALLAN W KUCHINSKY NATIONAL COUNCIL OF ADMIN	1 00	X						918	0	0
JAMES C GOINS JR NATIONAL COUNCIL OF ADMIN	1 00	X						0	0	0
DALE T RONNING NATIONAL COUNCIL OF ADMIN	1 00	X						1,059	0	0
RICHARD R UZL JR NATIONAL COUNCIL OF ADMIN	1 00	X						0	0	0
HARLAN BJORGO NATIONAL COUNCIL OF ADMIN	1 00	X						700	0	0
BERT W KEY NATIONAL COUNCIL OF ADMIN	1 00	X						700	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			
GERALD L KRAUS NATIONAL COUNCIL OF ADMIN	1 00	X						0	0	0
ALLEN C WAGONBLOTT JR NATIONAL COUNCIL OF ADMIN	1 00	X						0	0	0
DENNIS M BARBER NATIONAL COUNCIL OF ADMIN	1 00	X						0	0	0
BRENT W NEILSEN NATIONAL COUNCIL OF ADMIN	1 00	X						0	0	0
MALCOLM MACASKILL NATIONAL COUNCIL OF ADMIN	1 00	X						0	0	0
JAMES K MARTIN NATIONAL COUNCIL OF ADMIN	1 00	X						729	0	0
JERRY W HERKER NATIONAL COUNCIL OF ADMIN	1 00	X						700	0	0
CHARLES E HANEY NATIONAL COUNCIL OF ADMIN	1 00	X						1,174	0	0
JAMES PEDERSEN NATIONAL COUNCIL OF ADMIN	1 00	X						0	0	0
ROBERT E WALLACE ASSISTANT ADJUTANT GENERAL	40 00			X				171,529	0	61,071
JOHN J MCNEILL ASSISTANT ADJUTANT GENERAL	40 00			X				146,578	0	13,793
WILLIAM BRADSHAW DIRECTOR, NATIONAL VETERANS SERVICE	40 00					X		131,743	0	6,799
PATRICK BOTBYL DIRECTOR OF OPERATIONS	40 00					X		106,514	0	14,735
JAMES J LIERZ CONTROLLER & PURCHASING & MEMBER INSURANCE MANAGER	40 00					X		104,406	0	35,489
RICHARD KOLB DIRECTOR, PUBLICATIONS	40 00					X		102,985	0	45,756
MICHAEL PENNEY DIRECTOR, MILITARY ASSISTANCE PROGRAM	40 00					X		102,700	0	15,346

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, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

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) 2011

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

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

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

b

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

4

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

Part VI

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

Description of property	(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		16,318,002	11,878,413	4,439,589
c Leasehold improvements				
d Equipment		12,276,903	10,757,953	1,518,950
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				7,394,202

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	93,189,856
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	91,554,781
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	1,635,075
4	Net unrealized gains (losses) on investments	4	3,582,043
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-4,758,847
9	Total adjustments (net) Add lines 4 - 8	9	-1,176,804
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	458,271

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements	1	107,566,372
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	3,582,043
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	11,851,388
e	Add lines 2a through 2d	2e	15,433,431
3	Subtract line 2e from line 1	3	92,132,941
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 7b	4a	
b	Other (Describe in Part XIV)	4b	1,056,915
c	Add lines 4a and 4b	4c	1,056,915
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	93,189,856

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	97,957,106
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	7,459,240
e	Add lines 2a through 2d	2e	7,459,240
3	Subtract line 2e from line 1	3	90,497,866
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 7b	4a	
b	Other (Describe in Part XIV)	4b	1,056,915
c	Add lines 4a and 4b	4c	1,056,915
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	91,554,781

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, 2012 WITH RESPECT TO UNCERTAIN TAX POSITIONS.
PART XI, LINE 8 - OTHER ADJUSTMENTS		PENSION RELATED CHANGES OTHER THAN NET PERIODIC PENSION COST -5,985,746. RECEIPT OF ASSETS FROM DISSOLUTION OF VFW POLITICAL ACTION COMMITTEE 1,226,899. TOTAL TO SCHEDULE D, PART XI, LINE 8 - 4,758,847.
		PART XII, LINE 2D. THE AMOUNT ON LINE 2D IS COMPRISED OF THE FOLLOWING AMOUNTS: 1) \$7,873,656 IS REVENUE FROM THE VFW FOUNDATION THAT IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS, 2) \$504,912 FOR RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B, AND 3) \$3,472,820 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) \$3,481,508 IS EXPENSE FROM THE VFW FOUNDATION THAT IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS, 2) \$504,912 FOR RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B, AND 3) \$3,472,820 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.

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

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

3 Activites per Region (Use Part V If additional space is needed)

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat No 50082W **Schedule F (Form 990) 2011**

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	19,867	ELECTRONIC FUND TRANSFER			
			EUROPE	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	9,000	ELECTRONIC FUND TRANSFER			
			EAST ASIA AND THE PACIFIC	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	35,570	ELECTRONIC FUND TRANSFER			
			CENTRAL AMERICA AND THE CARIBBEAN	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	6,937	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

[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

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

[illegible]

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

2011

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

e

☐

Solicitation of non-government grants

b

☒

Internet and e-mail solicitations

f

☐

Solicitation of government grants

c

☒

Phone solicitations

g

☐

Special fundraising events

d

☐

In-person solicitations

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	65,207,041	1,169,231	64,037,810
MDS COMMUNICATIONS CORP 545 W JUANITA AVENUE MESA, AZ 85210	TELEMARKETING		No	1,293,172	1,184,415	108,757
Total ▶				66,500,213	2,353,646	64,146,567

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col (a) through col (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			()
	8	Net gaming income summary Combine lines 1 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	13a
b	An outside facility	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 \$36,957,789 FOR THE DIRECT MAIL PROGRAM, WHICH INCLUDED THE PAYMENT FOR PRINTING, PAPER, ENVELOPES AND POSTAGE \$1,169,231 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

2011

Open to Public
Inspection

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

Employer identification number
44-0474290

Part I

General Information on Grants and Assistance

- 1

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

☒ Yes ☐ No
- 2

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

Part II

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

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

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

16

3

Enter total number of other organizations listed in the line 1 table ▶

82

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	349	397,971			
(2) SCHOLARSHIPS FOR PATRIOTIC ESSAY PROGRAM	53	110,737			
(3) AWARDS FOR PATRIOTIC ESSAY PROGRAM	46	46,000			
(4) PHONE CARDS AND FREE "CALL DAYS" FOR MILITARY	1102231		568,086	FMV	CALLING CARDS AND FREE "CALL DAYS"
(5) FOOD, SHELTER, AND UTILITIES FOR VETERANS	19	4,794			
(6) TRIP TO VIETNAM FOR PURPLE HEART AWARD RECIPIENTS	9	94,256			

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
		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)	70,384				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)	30,178				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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VFW DEPARTMENT OF ARIZONA6907 E THOMAS RD SCOTTSDALE, AZ 85251	86-0076886	501 (C)(19)	113,849				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ARKANSAS1719 BROADWAY ST LITTLE ROCK, AR 72206	71-0184020	501 (C)(19)	56,540				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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VFW DEPARTMENT OF CALIFORNIA 1510 J ST SACRAMENTO, CA 95814	94-0955210	501 (C)(19)	591,410				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF COLORADO 1400 CARR ST LAKEWOOD, CO 80214	84-0360493	501 (C)(19)	141,838				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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VFW DEPARTMENT OF CONNECTICUT 287 WEST ST ROCKY HILL, CT 06067	06-0575593	501 (C)(4)	80,796				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF DELAWARE6 BROOKSIDE DR WILMINGTON, DE 19804	51-0057830	501 (C)(4)	49,357				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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VFW DISTRICT OF COLUMBIA4704 CEDELL PL TEMPLE HILLS, MD 20748	53-0175153	501 (C)(4)	12,187				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF FLORIDA543 SANCHEZ AVE OCALA, FL 34470	59-0494095	501 (C)(19)	344,960				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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VFW DEPARTMENT OF GEORGIA4952 COLUMBUS RD MACON,GA 31212	58-0512677	501 (C)(19)	89,489				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF HAWAII2127A PAUOA RD HONOLULU, HI 96813	99-0040331	501 (C)(19)	35,035				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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VFW DEPARTMENT OF IDAHO1425 S ROOSEVELT ST BOISE,ID 83705	82-0182104	501 (C)(19)	30,251				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ILLINOIS3300 CONSTITUTION DR SPRINGFIELD,IL 62707	37-6059313	501 (C)(19)	326,801				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 INDIANA9555 E 59TH ST INDIANAPOLIS, IN 46216	35-6042820	501 (C)(19)	143,163				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF IOWA3601 BEAVER AVE DES MOINES, IA 50310	42-0331186	501 (C)(19)	83,795				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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VFW DEPARTMENT OF KANSAS115 SW GAGE BLVD TOPEKA,KS 66606	48-0641005	501 (C)(19)	92,950				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF KENTUCKY3031 POPLAR LEVEL RD LOUISVILLE,KY 40217	61-0406448	501 (C)(19)	73,963				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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VFW DEPARTMENT OF LOUISIANA 10185 MAMMOTH AVE BATON ROUGE, LA 70814	72-0499659	501 (C)(19)	57,801				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MAINE64 WASHBURN ST CARIBOU, ME 04736	01-0191822	501 (C)(19)	59,086				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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VFW DEPARTMENT OF MARYLAND101 N GAY ST BALTIMORE, MD 21202	52-0517415	501 (C)(19)	150,233				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MASSACHUSETTES24 BEACON ST BOSTON, MA 02133	04-1242419	501 (C)(19)	162,652				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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VFW DEPARTMENT OF MICHIGAN924 N WASHINGTON AVE LANSING, MI 48906	38-1133442	501 (C)(19)	256,129				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)	151,103				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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VFW DEPARTMENT OF MISSISSIPPI 120 N STATE ST JACKSON, MS 39201	64-0275576	501 (C)(4)	37,156				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MISSOURI 2420 HYDE PARK DR JEFFERSON CITY, MO 65109	44-0515305	501 (C)(19)	158,959				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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VFW DEPARTMENT OF MONTANA1900 WILLIAMS ST HELENA, MT 59601	81-0225542	501 (C)(4)	79,787				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEBRASKA2431 N 48TH ST LINCOLN, NE 68504	47-0343845	501 (C)(19)	45,513				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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VFW DEPARTMENT OF NEVADA121 W 3RD ST HAWTHORNE, NV 89415	88-0055900	501 (C)(19)	84,779				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW HAMPSHIRE22 RIDGEVIEW TER DALTON, NH 03598	02-0213632	501 (C)(19)	87,543				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF NEW JERSEY135 WHANOVER ST TRENTON, NJ 08618	21-0586655	501 (C)(19)	208,847				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW MEXICOPO BOX 8411 ALBUQUERQUE, NM 87198	85-0123009	501 (C)(19)	58,801				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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VFW DEPARTMENT OF NEW YORK1044 BROADWAY ALBANY, NY 12204	13-1436995	501 (C)(19)	327,544				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NORTH CAROLINAPO BOX 25337 RALEIGH, NC 27611	56-0470953	501 (C)(19)	171,604				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 NORTH DAKOTA 802 KENNEDY CT N FARGO, ND 58702	45-0215848	501 (C)(19)	63,993				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF OHIO 35 E CHESTNUT ST COLUMBUS, OH 43215	31-4332217	501 (C)(19)	280,376				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 OKLAHOMA 2311 N CENTRAL AVE OKLAHOMA CITY, OK 73105	73-0496245	501 (C)(19)	78,897				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF OREGON12440 NE HALSEY ST PORTLAND, OR 97230	93-0304245	501 (C)(19)	116,191				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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VFW DEPARTMENT OF PENNSYLVANIA 201 N FRONT ST HARRISBURG, PA 17101	23-1182480	501 (C)(4)	411,555				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF RHODE ISLAND1 CAPITOL HILL PROVIDENCE, RI 02908	05-0254985	501 (C)(19)	70,820				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF SOUTH CAROLINA210 GLASSMASTER RD LEXINGTON, SC 29072	57-0279614	501 (C)(4)	69,737				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF SOUTH DAKOTA 5309 W 52ND ST SIOUX FALLS, SD 57106	46-0210486	501 (C)(4)	27,995				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 TENNESSEE311 6TH AVE NASHVILLE, TN 37243	62-6050445	501 (C)(19)	70,198				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF TEXAS8503 NORTH IH-35 AUSTIN, TX 78753	74-0964465	501 (C)(19)	407,940				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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VFW DEPARTMENT OF UTAH1114 N 390 W SUNSET, UT 84015	87-0200672	501 (C)(19)	75,881				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF VERMONT126 STATE ST MONTPELIER, VT 05602	03-0179180	501 (C)(19)	78,538				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 VIRGINIA403 LEE JACKSON HWY STAUNTON, VA 24401	54-0449022	501 (C)(19)	129,013				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF WASHINGTON 5213 PACIFIC HWY E FIFE, WA 98424	91-0454080	501 (C)(19)	166,817				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 VIRGINIA 5532 MACCORKLE AVE SW S CHARLESTON, WV 25309	55-0320759	501 (C)(19)	42,289				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF WISCONSIN 214 N HAMILTON ST FL 1 MADISON, WI 53703	39-0677613	501 (C)(19)	171,609				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 WYOMING59 STRAWBERRY HILL RD HULETT, WY 82720	83-6005906	501 (C)(19)	62,018				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF ALABAMA13230 ALABAMA ST ELBERTA, AL 36530	63-0695811	501 (C)(19)	6,630				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 ARIZONA 5630 S 41ST WAY PHOENIX, AZ 85040	86-0828017	501 (C)(19)	8,361				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF CALIFORNIA 3100 FITE CIRCLE SACRAMENTO, CA 95827	94-1011531	501 (C)(19)	41,735				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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 COLORADOPO BOX 262 SOUTH FORK, CO 81154	84- 6033115	501 (C)(19)	15,997				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF FLORIDAPO BOX 773490 OCALA, FL 34477	23- 7326563	501 (C)(19)	18,488				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 ILLINOISPO BOX 62 AROMA PARK,IL 60910	36-2385214	501 (C)(19)	24,168				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF INDIANAPO BOX 86 MORRIS,IN 47033	35-6042937	501 (C)(19)	13,225				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

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LADIES AUXILIARY DEPARTMENT OF IOWA 1812 19TH ST HARLAN, IA 51537	42-6062345	501 (C)(19)	5,115				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)	17,580				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 MARYLAND 26595 BLUE JAY LN HEBRON, MD 21830	52-1407051	501 (C)(19)	10,054				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)	34,305				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 MISSOURI2189 FOREST LANE ARNOLD, MO 63010	23- 7203133	501 (C)(19)	14,050				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF NEBRASKA311 OAK ST STEINAUER, NE 68441	47- 6028250	501 (C)(19)	8,481				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 NEW JERSEY1224 81ST ST NORTH BERGEN, NJ 07047	22-3086413	501 (C)(19)	11,779				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF NEW YORK1044 BROADWAY ALBANY, NY 12204	14-1682753	501 (C)(19)	25,933				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 NORTH DAKOTA PO BOX 191 MAYVILLE, ND 58257	23- 7336346	501 (C)(19)	5,765				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF OKLAHOMA PO BOX 95726 OKLAHOMA CITY, OK 73143	73- 6096027	501 (C)(19)	6,311				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 OREGON PO BOX 1134 MEDFORD, OR 97501	93-6025794	501 (C)(19)	7,430				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)	18,290				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF TEXAS2839 MCKINZIE RD 1 CORUPUS CHRISTI, TX 78410	74-6074588	501 (C)(19)	17,290				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF VIRGINIA539 WESTWOOD DR RICKERSVILLE, VA 22968	54-0697456	501 (C)(19)	10,194				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 WASHINGTON5213 PACIFIC HWY E FIFE, WA 98424	91- 0499052	501 (C)(19)	19,138				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)	16,275				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 WYOMINGPO BOX 21509 CHEYENNE, WY 82003	51-0163580	501 (C)(19)	5,372				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)	6,399				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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MARINE CORP SCHOLARSHIP FOUNDATION 11232 PFLUMM RD OVERLAND PARK, KS 66215	43-1774305	501 (C)(3)	25,000				VETERANS SERVICE
ALEETHIA FOUNDATION1718 M ST NW WASHINGTON, DC 20036	51-0529300	501 (C)(3)	8,423				VETERANS SERVICE

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

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VFW NATIONAL HOME3573 WAVERLY RD S EATON RAPIDS, MI 48827	38-1359597	501 (C)(3)	114,318				VETERANS SERVICE
WORLD WAR I MUSEUM100 W 26TH ST KANSAS CITY, MO 64108	43-6052673	501 (C)(3)	100,000				VETERANS SERVICE

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

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CAMP WOODS YMCA1101 CAMP WOOD RD ELMDALE, KS 66850	48-0908238	501 (C)(3)	20,000				VETERANS SERVICE
FORT CAMPBELL FAMILY MORAL AND WELFAIR RELIEF FUND5663 SCREAMING EAGLE BLVD FT CAMPBELL, KY 42223	58-1666932		25,000				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
IMWFR-WHITE SANDS MISSLE RANGE F&MWRPO BOX 400 WHITE SANDS MISSLE RAN,NM 88002	02-1909440		25,000				VETERANS SERVICE
HONOR FLIGHT OF KANSAS CITY 8559 N LINE CREEK PKWY KANSAS CITY, MO 64154	20-2116024	501 (C)(3)	15,000				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
IFMWRFBLDG 4248 1681 BULLION BLVD FT KNOX,KY 40121	61-1054163		5,000				VETERANS SERVICE
KAUFMAN CENTER FOR PERFORMING ARTS1601 BROADWAY BLVD KANSAS CITY,MO 64108	43-1866550	501 (C)(3)	8,280				VETERANS SERVICE

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

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STUDENT VETERANS OF AMERICAPO BOX 77673 WASHINGTON,DC 20013	26-1971279	501 (C)(3)	10,000				VETERANS SERVICE
WOMEN IN MILITARY SERVICE FOR AMERICA MEMORIALCIRCLE 500 WASHINGTON,DC 20042	52-1513535	501 (C)(3)	5,000				VETERANS SERVICE

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

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MARINE CORPS COMMUNITY SERVICES QUANTICO 3044 CATLIN AVE QUANTICO, VA 22134	62-1383809		6,000				VETERANS SERVICE
USO 2111 N WILSON BLVD ARLINGTON, VA 22201	13-1610451	501 (C)(3)	15,000				VETERANS SERVICE

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

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VFW POST 10047 4337 N LAS VEGAS BLVD LAS VEGAS, NV 89115	88-0103973	501 (C)(19)	11,813				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
NORTHLAND JC FOUNDATION 6300 N INDIANA GLADSTONE, MO 64119	43-1806775	501 (C)(3)	15,000				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
VIETNAM WOMEN VETERANS10185 MAMMOTH AVE BATON ROUGE, LA 70814	72-1280875	501 (C)(19)	5,000				VETERANS SERVICE
ST JOSEPH DEVELOPMENT CORP CHARITABLE FUND3003 FREDERICK AVE ST JOSEPH, MO 64506	43-1524243	501 (C)(3)	10,000				VETERANS SERVICE

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

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VFW POST 3359 11421 CHAIRMAN DR DALLAS, TX 75213	75-1424522	501 (C)(19)	5,420				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW POST 5619 11511 SAGE VALLEY DR HOUSTON, TX 77059	74-6063788	501 (C)(19)	6,773				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 POST 8108 PO BOX 2513 RIVERVIEW, FL 33568	59-3240975	501 (C)(19)	7,956				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW POST 912000 S UNION AVE TACOMA, WA 98405	91-6032570	501 (C)(19)	7,196				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2011

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> <div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div></div> <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> <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> <div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Compensation survey or study</div></div> <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?	4a	Yes
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a	The organization?	5a	
b	Any related organization?	5b	
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?	6a	
b	Any related organization?	6b	
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual.

[illegible]

Part III **Supplemental Information**

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

Identifier	Return Reference	Explanation
	PART I, LINE 1A	FIRST CLASS TRAVEL IS AUTHORIZED FOR CERTAIN OFFICERS UNDER CERTAIN CIRCUMSTANCES, BUT IS NOT GENERALLY AUTHORIZED FOR MOST OFFICERS, DIRECTORS OR KEY EMPLOYEES AND IS NOT USED, EVEN WHEN AUTHORIZED, IN MOST INSTANCES. SPOUSAL TRAVEL IS NOT GENERALLY AUTHORIZED FOR OFFICERS AND DIRECTORS, BUT IS AUTHORIZED BY WRITTEN POLICY FOR CERTAIN OFFICERS AND DIRECTORS FOR SPECIFIC ACTIVITIES.
	PART I, LINE 4A	LAWRENCE MAHER RECEIVED A \$199,910 SEVERANCE PAYMENT IN 2012 FOR HIS MANY YEARS OF LOYAL SERVICE TO THE ORGANIZATION.

2011

Open to Public Inspection

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.

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

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 4	THE VFW EXPANDED THE NUMBER OF MEMBERS ON ITS NATIONAL COUNCIL OF ADMINISTRATION FROM THIRTY-NINE TO SIXTY-FIVE, AND THE TERM OF THEIR OFFICE HAS BEEN EXPANDED FROM TWO YEARS TO FOUR YEARS

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
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 3,582,043 PENSION RELATED CHANGES OTHER THAN NET PERIODIC PENSION COST -5,985,746 RECEIPT OF ASSETS FROM DISSOLUTION OF VFW POLITICAL ACTION COMMITTEE 1,226,899 TOTAL TO FORM 990, PART XI, LINE 5 - 1,176,804

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 8 6 MILLION HOURS OF VOLUNTEER SERVICE WERE REPORTED BY VFW POSTS TO THE VFW NATIONAL HEADQUARTERS LAST YEAR IN SUPPORT OF THE ORGANIZATION'S COMMUNITY AND VETERANS 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 EACH STATE AND ARE ELECTED BY DELEGATES AT THEIR RESPECTIVE STATE ORGANIZATION'S CONVENTIONS THE REGIONAL NATIONAL COUNCIL MEMBERS TOTAL 54 AND CONSIST OF A REPRESENTATIVE FROM EACH OF THE FIFTY STATES, THE DISTRICT OF COLUMBIA, AND THREE OVERSEAS DEPARTMENTS 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

2011

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)	LINE 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) Disproportionate 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 related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Sale of assets to related organization(s)

g

Purchase of assets from related organization(s)

h

Exchange of assets with related organization(s)

i

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

j

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

k

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

l

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

m

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n

Sharing of paid employees with related organization(s)

o

Reimbursement paid to related organization(s) for expenses

p

Reimbursement paid by related organization(s) for expenses

q

Other transfer of cash or property to related organization(s)

r

Other transfer of cash or property from related 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	1,056,915	
(2) VETERANS OF FOREIGN WARS FOUNDATION	P	757,524	
(3) VETERANS OF FOREIGN WARS FOUNDATION	A	61,749	
(4)			
(5)			
(6)			

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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Form

4562

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2011

Attachment
Sequence No 179

Department of the Treasury
Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Name(s) shown on return VETERANS OF FOREIGN WARS OF THE UNITED STATES	Business or activity to which this form relates FORM 990 PAGE 10	Identifying number 44-0474290
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property Enter the amount from line 29	7		
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		
9 Tentative deduction Enter the smaller of line 5 or line 8	9		
10 Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10		
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12		
13 Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	1,170,478

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A		
17 MACRS deductions for assets placed in service in tax years beginning before 2011	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	1,170,478
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions)					
43 Amortization of costs that began before your 2011 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	