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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)

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2012 calendar year, or tax year beginning 7/01, 2012, and ending 6/30, 2013

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

VETERANS OF FOREIGN WARS OF THE US,
 DEPT OF OREGON
 12440 NE HALSEY ST
 PORTLAND, OR 97230

D Employer Identification Number

93-0304245

E Telephone number

(503) 255-5808

G Gross receipts \$ 380,523.

F Name and address of principal officer ROGER EGE
 SAME AS C ABOVE

H(a) Is this a group return for affiliates? ☐ Yes ☒ NoH(b) Are all affiliates included?
(If 'No,' attach a list (see instructions)) ☐ Yes ☐ NoI Tax-exempt status ☐ 501(c)(3) ☒ 501(c) (19) (insert no.) 4947(a)(1) or 527

J Website: WWW.VFWOREGON.ORG

H(c) Group exemption number 1023

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of Formation 1946

M State of legal domicile OR

Part I Summary

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1	Briefly describe the organization's mission or most significant activities	ASSIST VETERANS OBTAIN HEALTH CARE AND PENSIONS FOR SERVICE-CONNECTED WOUNDS AND ILLNESSES; ASSIST VETERANS IN VA HOSPITALS WITH COMFORT ITEMS AND CLOTHING WHEN NEEDED; HELP MAINTAIN A NATIONAL HOME FOR CHILDREN; PROVIDE AWARDS TO PRIMARY AND SECONDARY SCHOOL STUDENTS.					
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	24				
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	23				
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	5				
6	Total number of volunteers (estimate if necessary)	6	27				
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.				
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.				
8	Contributions and grants (Part VIII, line 1h)	147,263.	192,982.				
9	Program service revenue (Part VIII, line 2g)	117,450.	111,720.				
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	14,446.	4,556.				
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,953.	-2,013.				
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	290,112.	307,245.				
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	28,852.	18,250.				
14	Benefits paid to or for members (Part IX, column (A), line 4)						
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	145,703.	148,452.				
16a	Professional fundraising fees (Part IX, column (A), line 11e)						
b	Total fundraising expenses (Part IX, column (D), line 25)						
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	117,498.	110,670.				
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	292,053.	277,372.				
19	Revenue less expenses Subtract line 18 from line 12	-1,941.	29,873.				
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year				
21	Total liabilities (Part X, line 26)	1,051,433.	1,156,313.				
22	Net assets or fund balances. Subtract line 21 from line 20	10,195.	64,452.				
		1,041,238.	1,091,861.				

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	Date		9/19/2013	
	ROGER A EGE Type or print name and title	QUARTERMASTER			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	JAMES H BRINKMAN	JAMES H BRINKMAN	9/18/13		P00020670
	Firm's name	JAMES H. BRINKMAN, CPA		Firm's EIN	
	Firm's address	9570 SW BARBUR BLVD, STE 312 PORTLAND, OR 97219		Phone no (503) 244-3512	

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

☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 12/18/12

Form 990 (2012)

SCANNED OCT 29 2013

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Part III Statement of Program Service Accomplishments

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

☒ X

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

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

☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

4 Describe the 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 \$ including grants of \$) (Revenue \$)

POSTS/MENS AUXILIARIES/LADIES AUXILIARIES - THE VFW, DEPARTMENT OF OREGON, SUPPORTED 87 POSTS AND STRENGTHENED COMRADESHIP AMONG ITS 15,251 STATEWIDE MEMBERS. ALL MEMBERS RECEIVED A NEWSLETTER SIX TIMES DURING THE YEAR.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

ASSISTANCE TO VETERANS - THE VFW, DEPARTMENT OF OREGON, OPERATED A "SERVICE OFFICE" TO PROVIDE ASSISTANCE TO VETERANS IN FILING JUST CLAIMS FOR DISABILITIES INCURRED AS A RESULT OF MILITARY SERVICE WHILE DEFENDING THE UNITED STATES. THE VFW, DEPARTMENT OF OREGON, RECEIVED FREE USE OF OFFICE SPACE, VALUED AT \$24,000, FROM THE VETERANS ADMINISTRATION.

VOLUNTEERS WORKED THROUGH THE "VETERANS ADMINISTRATION VOLUNTEER SERVICE" PROGRAM TO ASSIST WORTHY HOSPITALIZED VETERANS AND THEIR DEPENDENTS IN PROVIDING ASSISTANCE AND COMFORT ITEMS AS REQUIRED TO MAKE THEIR STAY AT HOSPITALS AS STRESS FREE AS POSSIBLE. TWENTY-SEVEN VOLUNTEERS SERVED IN THREE CITIES: PORTLAND, ROSEBURG, AND WHITE CITY. AT LEAST 3,600 VETERANS BENEFITED.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

YOUTH AWARDS - 14 "VOICE OF DEMOCRACY" AWARDS RANGING FROM \$200 TO \$1,400 WERE GIVEN TO HIGH SCHOOL STUDENTS IN THE ANNUAL AUDIO ESSAY CONTEST. THE CONTEST THEME WAS "WHY I'M OPTIMISTIC ABOUT OUR NATION'S FUTURE."

13 "PATRIOT PEN" AWARDS RANGING FROM \$150 TO \$800 WERE GIVEN TO STUDENTS IN GRADES SIX THROUGH EIGHT IN THE ANNUAL ESSAY CONTEST. THE CONTEST THEME WAS "WHAT PATRIOTISM MEANS TO ME."

4d Other program services. (Describe in Schedule O.) SEE SCHEDULE O

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		X
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? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V	X	
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	X	
b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
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>		X
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>	X	
23 Did the organization answer 'Yes' to Part VII, Section A, line 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>		X
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, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
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>		
25b 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>		
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest 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>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III</i>		X
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):		
28a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>		X
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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		X
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>		X
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>		X
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>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If 'Yes' to line 35a, 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>		
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>		
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>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

BAA

Form 990 (2012)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

	Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1 a 1	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1 b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c X	
2 a 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.	2 a 5	
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).	2 b X	
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a	X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.	3 b	
4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4 a	X
b If 'Yes,' enter the name of the foreign country. See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c	
6 a 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 as charitable contributions?	6 a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b	
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?	7 a	X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c	X
d If 'Yes,' indicate the number of Forms 8282 filed during the year.	7 d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h	
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?	9 a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	9 b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12.	10 a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10 b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders.	11 a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b	
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12 b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13 a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13 b	
c Enter the amount of reserves on hand.	13 c	
14 a Did the organization receive any payments for indoor tanning services during the tax year?	14 a	X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	14 b	

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 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
1 a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1 b Enter the number of voting members included in line 1a, above, who are independent.		
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? SEE SCHEDULE O	X	
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?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders? SEE SCHEDULE O	X	
7 a 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? SEE SCHEDULE O	X	
7 b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? SEE SCH O	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: SEE SCHEDULE O		
8 a The governing body?	X	
8 b Each committee with authority to act on behalf of the governing body?		X
9 Is there any officer, director or 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		X

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

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates?	X	
10 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?	X	
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
12 a Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12 b Did the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
12 c Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 d Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done. SEE SCHEDULE O	X	
13 Did the organization have a written whistleblower policy?		X
14 Did the organization have a written document retention and destruction policy?	X	
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?		
15 a The organization's CEO, Executive Director, or top management official		X
15 b Other officers of key employees of the organization		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions)		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 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 taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed: NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

▶ ROGER A EGE 12440 NE HALSEY ST PORTLAND OR 97230 (503) 255-5808

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) ROGER EGE QUARTERMASTER	40 0	X		X				33,840.	0.	0.
(2) LAWRENCE ALEXANDER COMMANDER	6 0	X		X				0.	0.	0.
(3) JASON CARROLL SR VICE CMDR	2 0	X		X				0.	0.	0.
(4) RICHARD EUBANK JR VICE CMDR	2 0	X		X				0.	0.	0.
(5) HARLEY YOUNGBLOOD CHAPLAIN	1 0	X		X				0.	0.	0.
(6) JUAN PALACIOS JUDGE ADVOCATE	1 0	X		X				0.	0.	0.
(7) LINDA KELLY SURGEON	1 0	X		X				0.	0.	0.
(8) RICHARD HALVERSON CHIEF OF STAFF	1 0	X		X				0.	0.	0.
(9) DENNIS PRATT INSPECTOR	1 0	X		X				0.	0.	0.
(10) BERT KEY JR PAST CMDR	1 0	X		X				0.	0.	0.
(11) MICHAEL TOLLESHAUG DISTRICT 2 CMDR	1 0	X						0.	0.	0.
(12) THOMAS MCNEAL DISTRICT 3 CMDR	1 0	X						0.	0.	0.
(13) GEORGE TROTT DISTRICT 4 CMDR	1 0	X						0.	0.	0.
(14) RONALD BALLARD DISTRICT 5 CMDR	1 0	X						0.	0.	0.

Part VII. Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(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			
(15) ROBERT DUGGAN DISTRICT 6 CMDR	1 0	X					0.	0.	0.
(16) GARY LOWE DISTRICT 7 CMDR	1 0	X					0.	0.	0.
(17) GRADY GREEN DISTRICT 8 CMDR	1 0	X					0.	0.	0.
(18) WALLACE FOREMAN DISTRICT 9 CMDR	1 0	X					0.	0.	0.
(19) DENNIS GUTHRIE DIST 10 CMDR	1 0	X					0.	0.	0.
(20) JAMES HORTON DIST 12 CMDR	1 0	X					0.	0.	0.
(21) TOM LAING DIST 13 CMDR	1 0	X					0.	0.	0.
(22) LORENZO PIKE DIST 14 CMDR	1 0	X					0.	0.	0.
(23) RONALD JAGODNIK DIST 15 CMDR	1 0	X					0.	0.	0.
(24) KEN ROBER DIST 16 CMDR	1 0	X					0.	0.	0.
(25) JASON CARROLL COMMANDER	6 0	X		X			0.	0.	0.
1 b Sub-total							33,840.	0.	0.
c Total from continuation sheets to Part VII, Section A							0.	0.	0.
d Total (add lines 1b and 1c)							33,840.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual

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? If 'Yes,' complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person.

	Yes	No
3		X
4		X
5		X

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

2012

Department of the Treasury
Internal Revenue Service

Name of the Organization

Employer identification number

VETERANS OF FOREIGN WARS OF THE US,

93-0304245

Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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 EUBANK	2									
SR VICE CMDR	0	X		X				0.	0.	0.
JUAN PALACIOS	2									
JR VICE CMDR	0	X		X				0.	0.	0.
REXFORD SMITH	1									
CHAPLAIN	0	X		X				0.	0.	0.
LINDA KELLY	1									
JUDGE ADVOCATE	0	X		X				0.	0.	0.
RICHARD HALVERSON	1									
SURGEON	0	X		X				0.	0.	0.
BERT KEY	1									
CHIEF OF STAFF	0	X		X				0.	0.	0.
WAYNE SHARP	1									
INSPECTOR	0	X		X				0.	0.	0.
LAWRENCE ALEXANDER	1									
JR PAST CMDR	0	X		X				0.	0.	0.
LOUIS NEUBECKER	1									
DISTRICT 2 CMDR	0	X						0.	0.	0.
DALE GULDENZOPF	1									
DISTRICT 3 CMDR	0	X						0.	0.	0.
JOEL MOSES	1									
DISTRICT 4 CMDR	0	X						0.	0.	0.
DUANE WHITEHEAD	1									
DISTRICT 5 CMDR	0	X						0.	0.	0.
MELVIN CLEMENTS	1									
DISTRICT 7 CMDR	0	X						0.	0.	0.
H MERLE JACKSON	1									
DISTRICT 8 CMDR	0	X						0.	0.	0.
WILLIAM GRIMM	1									
DISTRICT 9 CMDR	0	X						0.	0.	0.
JOHN WRINKLE	1									
DIST 10 CMDR	0	X						0.	0.	0.
RICK HIGGINS	1									
DIST 13 CMDR	0	X						0.	0.	0.
TOM NOLLEN	1									
DIST 14 CMDR	0	X						0.	0.	0.
BERT KEY	1									
DIST 15 CMDR	0	X						0.	0.	0.
LYLE SIMSHAW	1									
DIST 16 CMDR	0	X						0.	0.	0.

Part VIII Statement of RevenueCheck if Schedule O contains a response to any question in this Part VIII ☐

		(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	1 a Federated campaigns	1 a			
	b Membership dues	1 b			
	c Fundraising events	1 c			
	d Related organizations	1 d			
	e Government grants (contributions)	1 e	40,000.		
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	152,982.		
	g Noncash contributions included in lns 1a-1f \$				
	h Total. Add lines 1a-1f		192,982.		
PROGRAM SERVICE REVENUE	Business Code				
	2 a MEMBERSHIP DUES & ASSESSMENTS	900099	90,779.	90,779.	
	b CONVENTION	900099	7,537.	7,537.	
	c BANQUET	900099	7,220.	7,220.	
	d QUARTERMASTER BONDS	900099	4,334.	4,334.	
	e COMMISSION ON SUPPLIES	900099	1,189.	1,189.	
	f All other program service revenue		661.	661.	
	g Total. Add lines 2a-2f		111,720.		
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		15,460.		15,460.
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties				
	6 a Gross rents	(i) Real (ii) Personal			
	b Less: rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss)				
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b Less: cost or other basis and sales expenses		39,884.	11,275.	
	c Gain or (loss)		371.	-11,275.	
	d Net gain or (loss)		-10,904.		-10,904.
	8 a 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				
	9 a Gross income from gaming activities See Part IV, line 19	a	14,540.		
	b Less: direct expenses	b	22,119.		
	c Net income or (loss) from gaming activities		-7,579.	-7,579.	
	10 a Gross sales of inventory, less returns and allowances	a			
b Less: cost of goods sold	b				
c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code			
11 a MISCELLANEOUS	900099	5,566.	5,566.		
b					
c					
d All other revenue					
e Total. Add lines 11a-11d		5,566.			
12 Total revenue. See instructions		307,245.	109,707.	0.	4,556.

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)

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.	4,400.			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.	13,850.			
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	33,840.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.			
7 Other salaries and wages.	94,373.			
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions).	2,633.			
9 Other employee benefits.	3,000.			
10 Payroll taxes.	14,606.			
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	5,645.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	250.			
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O.)				
12 Advertising and promotion.				
13 Office expenses.	15,063.			
14 Information technology.	1,459.			
15 Royalties.				
16 Occupancy.	7,089.			
17 Travel.	24,615.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.				
23 Insurance.	1,028.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a NEWSPAPER PRINTING AND MAILING	33,812.			
b MIDWINTER CONFERENCE DINNER	7,220.			
c AWARDS FOR RECRUITING NEW MBRS	4,873.			
d MEMBERSHIP PROGRAM AWARDS	2,594.			
e All other expenses	7,022.			
25 Total functional expenses. Add lines 1 through 24e.	277,372.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response to any question in this Part X ☐

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	16,868.	1	24,691.
	2 Savings and temporary cash investments	142,314.	2	217,944.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment. cost or other basis. Complete Part VI of Schedule D	10a 283,078.		
	b Less accumulated depreciation	10b	294,353.	10c 283,078.
	11 Investments — publicly traded securities	597,898.	11	630,600.
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,051,433.	16	1,156,313.	
LIABILITIES	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	5,000.	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	5,195.	25	64,452.
	26 Total liabilities. Add lines 17 through 25	10,195.	26	64,452.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" 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	1,041,238.	32	1,091,861.
	33 Total net assets or fund balances	1,041,238.	33	1,091,861.
	34 Total liabilities and net assets/fund balances	1,051,433.	34	1,156,313.

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Form 990 (2012)

Part XI Reconciliation of Net AssetsCheck 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	307,245.
2	Total expenses (must equal Part IX, column (A), line 25)	2	277,372.
3	Revenue less expenses Subtract line 2 from line 1	3	29,873.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,041,238.
5	Net unrealized gains (losses) on investments	5	20,750.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,091,861.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☐**1** Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ 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?

If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis**b** Were the organization's financial statements audited by an independent accountant?

If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis**c** If 'Yes' to line 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

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?**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

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

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Form 990 (2012)

**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, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2012**Open to Public
Inspection**

Name of the organization

VETERANS OF FOREIGN WARS OF THE US,
DEPT OF OREGON

Employer identification number

93-0304245

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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 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 Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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 section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, 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.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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

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

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other _____

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

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.

1 a 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 XIII and complete the following table

	Amount
1 c	
1 d	
1 e	
1 f	

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

2 a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

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

	(a) Current	(b) Prior year	(c) Two years	(d) Three years	(e) Four years
1 a Beginning of year balance	301,767.	305,698.	304,364.	0.	0.
b Contributions			1,600.		
c Net investment earnings, gains, and losses	21,369.	2,994.	-266.		
d Grants or scholarships					
e Other expenditures for facilities and programs		6,800.		0.	
f Administrative expenses	125.	125.			
g End of year balance	323,011.	301,767.	305,698.	0.	0.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶ _____ %
 b Permanent endowment ▶ 60.00 %
 c Temporarily restricted endowment ▶ 40.00 %
 The percentages in lines 2a, 2b, and 2c should equal 100%

3 a 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

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

4 Describe in Part XIII the intended uses of the organization's endowment funds SEE PART XIII

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
1 a Land				
b Buildings		257,330.		257,330.
c Leasehold improvements				
d Equipment				
e Other		25,748.		25,748.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				283,078.

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Schedule D (Form 990) 2012

Part VII Investments – Other Securities. See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)		

Part VIII Investments – Program Related. See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets. See Form 990, Part X, line 15. N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.)	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFUNCT POST HOLDING FUNDS	57,194.
(3) NATIONAL CONVENTION PAYABLE	1,837.
(4) PAYROLL TAXES PAYABLE	2,096.
(5) SUSPENSE FUNDS	2,835.
(6) WESTERN CONFERENCE PAYABLE	490.
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	64,452.

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return N/A

1 Total revenue, gains, and other support per audited financial statements

1

2 Amounts included on line 1 but not on Form 990, Part VIII, line 12

a Net unrealized gains on investments

2a

b Donated services and use of facilities

2b

c Recoveries of prior year grants

2c

d Other (Describe in Part XIII)

2d

e Add lines 2a through 2d

2e

3 Subtract line 2e from line 1

3

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 XIII)

4b

c Add lines 4a and 4b

4c

5 Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)

5

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A

1 Total expenses and losses per audited financial statements.

1

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 XIII)

2d

e Add lines 2a through 2d

2e

3 Subtract line 2e from line 1

3

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 XIII)

4b

c Add lines 4a and 4b

4c

5 Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)

5

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND

GARRICK TRUST RESERVE - FUNDS ARE TO BE USED FOR PROVIDING SERVICES TO VETERANS.

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

2012



Name of the organization

VETERANS OF FOREIGN WARS OF THE U.S.
Part I General Information on Grants and Assistance

Employer identification number
93-0304245

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?

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

SEE PART IV

☒ Yes ☐ No

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC 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
(1) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

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

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

0
0

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

TEEA3901L 11/30/12

Schedule I (Form 990) (2012)

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.
Part III can be duplicated 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 YOUTH AWARDS-PATRIOT PEN	13	3,650.			
2 YOUTH AWD-VOICE OF DEMOCRACY	14	6,000.			
3 OUTSTANDING TEACHERS	2	400.			
4 COLLEGE SCHOLARSHIPS	1	1,000.			
5 VAVS PROGRAM	3,600		2,800.	FAIR MKT VALUE	SEE PART IV
6					
7					

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.**PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.**

(1) THE USE OF PRIZES AND AWARDS GIVEN TO THE WINNERS OF YOUTH CONTESTS AND TO THE OUTSTANDING TEACHERS OF THE YEAR WERE NOT MONITORED. (2) COLLEGE SCHOLARSHIPS WERE SENT DIRECTLY TO THE COLLEGES, BUT ONLY AFTER THE RECIPIENT HAD BEEN ACCEPTED BY THE COLLEGE.

PART IV - ADDITIONAL SUPPLEMENTAL INFORMATION

VETERANS ADMINISTRATION VOLUNTEER SERVICE (VAVS) - VOLUNTEERS PROVIDED MANY SERVICES TO VETERANS. IN ADDITION, VETERANS IN THREE VETERANS HOSPITALS WERE GIVEN UNDERWEAR, SOCKS, TOOTH BRUSHES, ETC, AS NEEDED. THESE ITEMS WERE VALUED AT \$2,800.

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 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

VETERANS OF FOREIGN WARS OF THE US,
DEPT OF OREGON

Employer identification number

93-0304245

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

THE MISSION OF THE VFW IS FRATERNAL, PATRIOTIC, HISTORICAL, CHARITABLE, AND
EDUCATIONAL. THIS INCLUDES PRESERVING AND STRENGTHENING COMRADESHIP AMONG ITS
MEMBERS; ASSISTING WORTHY COMRADES BY PROVIDING FOOD, SHELTER AND CLOTHING WHEN
NECESSARY; PERPETUATING THE MEMORY AND HISTORY OF OUR DEAD AND ASSISTING THEIR
WIDOWS AND ORPHANS; MAINTAINING TRUE ALLEGIANCE TO THE UNITED STATES OF AMERICA AND
FIDELITY TO ITS CONSTITUTION AND LAWS, FOSTERING TRUE PATRIOTISM THROUGH HISTORY AND
FLAG EDUCATION; MAINTAINING AND EXTENDING THE INSTITUTIONS OF AMERICAN FREEDOM; AND
PRESERVING AND DEFENDING THE UNITED STATES FROM ALL HER ENEMIES.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

OREGON COTTAGE AT VFW NATIONAL HOME, EATON RAPIDS, MI - THE VFW HELPS MAINTAIN A
WELL CARED-FOR HOME THAT IS USED BY WIDOWS/WIDOWERS AND ORPHANS OF VETERANS AND TO
PERPETUATE THE MEMORY OF OUR DEAD BY HELPING THE LIVING.

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.

ROGER EGE AND LINDA KELLY HAVE A FAMILY RELATIONSHIP.

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER

VFW, DEPARTMENT OF OREGON, HAS ONE CLASS OF MEMBERSHIP FOR ALL OF ITS 15,251
MEMBERS. MEMBERS ARE UNITED STATES CITIZENS WHO HAVE HONORABLY SERVED IN THE ARMED
FORCES OF THE UNITED STATES IN A QUALIFIED THEATER OF OPERATION. MEMBERS WILL BE A
MEMBER OF A POST AND ONLY ONE POST OF THE VETERANS OF FOREIGN WARS OR A DEPARTMENT
MEMBER AT LARGE. ANY POST MEMBER IN GOOD STANDING CAN BE A CANDIDATE TO RUN FOR AN
ELECTED OFFICE OF THE POST, DISTRICT, DEPARTMENT OR THE NATIONAL ORGANIZATION. POST
MEMBERS HAVE THE RIGHT TO ELECT MEMBERS OF THE GOVERNING BODY. POST MEMBERS HAVE
THE RIGHT THROUGH THEIR REPRESENTATION AT THE NATIONAL CONVENTION TO APPROVE
SIGNIFICANT DECISIONS OF THE GOVERNING BODY. MEMBERS ARE NOT ENTITLED TO RECEIVE A

Name of the organization **VETERANS OF FOREIGN WARS OF THE US,
DEPT OF OREGON**

Employer identification number
93-0304245

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER (CONTINUED)

SHARE OF THE ORGANIZATION'S PROFITS OR EXCESS DUES OR A SHARE OF THE ORGANIZATION'S
NET ASSETS UPON DISSOLUTION.

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY

MEMBERS WHO ARE PRESENT AT THE ANNUAL STATE CONVENTION ELECT SEVEN COUNCIL MEMBERS.
EACH OF THE SIXTEEN DISTRICTS ELECT A COUNCIL MEMBER. THE COMMANDER APPOINTS THREE
COUNCIL MEMBERS.

FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS

BOTH THE MEMBERS AND THE NATIONAL VFW NEED TO APPROVE BYLAW CHANGES.

FORM 990, PART VI, LINE 8 - EXPLANATION OF NO CONTEMPORANEOUSLY DOCUMENTATION OF MEETINGS

THE VFW HAS NO COMMITTEES (AS MENTIONED ON LINE 8B) THAT HAVE THE AUTHORITY TO ACT
ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

FORM 990 WAS REVIEWED BY THE QUARTERMASTER BEFORE THE RETURN WAS FILED WITH THE IRS.
COUNCIL MEMBERS HAVE ACCESS TO THE RETURN AFTER FILING.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

AT THE BEGINNING OF EACH FISCAL YEAR EACH COUNCIL MEMBER SIGNS A STATEMENT THAT THEY
ARE AWARE OF THE CONFLICT OF INTEREST POLICY AND THAT THEY HAVE NO CONFLICTS. IN
JANUARY THEY ARE ASKED AGAIN IF THEY HAVE ANY CONFLICTS. SHOULD A CONFLICT OF
INTEREST ARISE, THE COUNCIL MEMBER IS EXPECTED TO RECUSE HIMSELF. IF THERE IS
UNCERTAINTY, THE COUNCIL WILL DECIDE IF A CONFLICT EXISTS.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE BYLAWS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE NOT AVAILABLE
TO THE PUBLIC. HOWEVER, THESE DOCUMENTS ARE AVAILABLE TO ALL MEMBERS IN GOOD
STANDING.