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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

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1

Briefly describe the organization's mission

THE ORGANIZATION'S PURPOSE IS TO PROVIDE FRATERNAL, PATRIOTIC, HISTORICAL, AND EDUCATIONAL SERVICES, TO PRESERVE AND STRENGTHEN COMRADESHIP AMONG MEMBERS, TO ASSIST WORTHY VETERANS, TO PERPETUATE THE MEMORY AND HISTORY OF OUR DEAD, AND TO ASSIST THEIR WIDOWS AND ORPHANS, TO MAINTAIN TRUE ALLEGIANCE TO THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND FIDELITY TO ITS CONSTITUTION AND LAWS, TO FOSTER TRUE PATRIOTISM, TO MAINTAIN AND EXTEND THE INSTITUTIONS OF AMERICAN FREEDOM, AND TO PRESERVE AND DEFEND THE UNITED STATES FROM ALL OF HER ENEMIES, WHOMSOEVER

2

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

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3

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

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the 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 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 \$ 14,787,123 including grants of \$ 1,570,997) (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, 2013, SERVICE OFFICERS AND VFW NATIONAL STAFF ASSISTED 94,796 CLAIMANTS TO RECOVER ALMOST \$3 BILLION IN BENEFITS IN ADDITION, THE VFW EXPENDED \$592,320 TO PROVIDE TRAINING TO 437 SERVICE OFFICERS AT BASIC, ADVANCED, AND PROFICIENCY TRAINING CONFERENCES THE VFW ALSO PROVIDED \$438,890 FOR FREE CALL DAYS AND PHONE CARDS SO THAT DEPLOYED TROOPS COULD CALL HOME AND TALK WITH LOVED ONES AT NO COST TO THE SERVICE MEMBER	

4b	(Code) (Expenses \$ 14,938,992 including grants of \$ 152,862) (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 \$ 11,743,027 including grants of \$ 7,741,777) (Revenue \$)
DEPARTMENT AND LOCAL POST ACTIVITIES - DEPARTMENT AND LOCAL POST ACTIVITIES ARE VITAL COMPONENTS OF THE VETERANS SERVICE, COMMUNITY SERVICE, AND MILITARY ASSISTANCE PROGRAMS SUPPORT FROM THE VFW NATIONAL HEADQUARTERS IS CRITICAL TO THE ACHIEVEMENT OF THE VFW MISSION THE VFW NATIONAL HEADQUARTERS PROVIDED \$7,741,777 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 \$ 9,815,984 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 \$ 2,786,905 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 \$ 1,302,550 including grants of \$) (Revenue \$)
EDUCATIONAL AND INFORMATIVE ACTIVITIES	

4d	Other program services (Describe in Schedule O)
	(Expenses \$ 13,905,439 including grants of \$) (Revenue \$)

4e	Total program service expenses	55,374,581
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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>		No
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	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>		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>		
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>		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> 		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> 		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> 		No
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? <i>If "Yes," complete Schedule D, Part IV</i> 		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> 		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> 	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> 		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> 		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> 		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> 	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> 	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 		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 and XII is optional</i> 	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		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, Parts I and IV</i> 	Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i> 	Yes	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i> 		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 (see instructions)</i> 	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> 		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> 		No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
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)

21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization 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, 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>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 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, 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>	26		No
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>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . .	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	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>	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 11b 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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
2b	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).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	Yes	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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 as charitable contributions?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?		No
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	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.		
13b	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.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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	65	
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			
1b	Enter the number of voting members included in line 1a, above, who are independent	59	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	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
7b	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		
8a	The governing body?	8a	Yes
8b	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
10b	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 this Form 990			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
12c	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?		
15a	The organization's CEO, Executive Director, or top management official	15a	No
15b	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
16b	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 <input type="checkbox"/> Other (explain in Schedule O)	
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 during the tax year	
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 (816) 756-3390

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

1a 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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

[illegible]

Part VII

(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			
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							2,174,395	0	342,543	

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 ▶14

		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 Yes	
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
SOUTHWEST CAGING CORPORATION 5342 NW 25TH STREET TOPEKA KS 66618	CAGING SERVICES	1,176,232
BRICKMILL MARKETING SERVICES 24 MILL BROOK ROAD WILTON NH 03086	FUNDRAISING SERVICES	1,091,784
GLM COMMUNICATIONS INC 242 W 27TH STREET 1B NEW YORK NY 10001	MAGAZINE ADVERTISING BROKER	1,013,427
MDS COMMUNICATIONS CORP 545 W JUANITA AVENUE MESA AZ 85210	TELEMARKETING SERVICES	988,998
COMMERCE REGISTER INC PO BOX 190 MIDLAND PARK NJ 07432	DATA PROCESSING SERVICES	854,958

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 ►30

Part VIII

Statement of Revenue

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

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	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	717,715		
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	68,642,427		
	g	Noncash contributions included in lines 1a-1f \$				
	h	Total. Add lines 1a-1f		69,360,142		
Program Service Revenue	2a	MEMBERSHIP DUES	Business Code			
			900099	7,602,147	7,602,147	
	b	MAGAZINE ADVERTISING	541800	4,171,998	4,171,998	
	c	MEMBER INSURANCE PROGRAM	524298	2,268,012		2,268,012
	d	CONVENTION REGISTRATION & BOOTH	900099	306,730		306,730
	e	RENTAL INCOME FROM AFFILIATES	531390	231,660		231,660
	f	All other program service revenue		63,841		63,841
	g	Total. Add lines 2a–2f		14,644,388		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		2,649,510		2,649,510
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties		1,594,748		1,594,748
	6a	Gross rents	(i) Real	(ii) Personal		
			918,937	31,980		
	b	Less rental expenses	521,331	26,555		
	c	Rental income or (loss)	397,606	5,425		
	d	Net rental income or (loss)		403,031	5,425	397,606
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
			74,036,954	1,105		
	b	Less cost or other basis and sales expenses	71,311,326	0		
	c	Gain or (loss)	2,725,628	1,105		
	d	Net gain or (loss)		2,726,733		2,726,733
	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			
			6,355,360			
	b	Less cost of goods sold	b	3,300,723		
	c	Net income or (loss) from sales of inventory		3,054,637	3,052,107	2,530
		Miscellaneous Revenue	Business Code			
	11a	SUBSCRIPTION REVENUE	511120	30,296		30,296
	b	INCOME(LOSS) FROM PASSIVE INVESTM	900001	-18,961	-18,961	
	c					
	d	All other revenue				
	e	Total. Add lines 11a–11d		11,335		
	12	Total revenue. See Instructions		94,444,524	10,654,254	4,160,992
						10,269,136

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

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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.	8,104,307	8,104,307		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	1,299,744	1,299,744		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	61,585	61,585		
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	1,431,412	1,195,910	235,502	
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.	8,985,718	7,761,178	1,025,835	198,705
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	1,736,421	1,495,286	196,274	44,861
9	Other employee benefits.	2,128,677	1,777,226	301,610	49,841
10	Payroll taxes.	817,762	706,719	95,036	16,007
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	42,932		42,932	
c	Accounting.	110,217		110,217	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.	1,750,930			1,750,930
f	Investment management fees.	357,031		357,031	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	3,478,225	1,061,279	315,565	2,101,381
12	Advertising and promotion.	1,143,203	1,074,310	24,247	44,646
13	Office expenses.	1,489,155	978,233	479,206	31,716
14	Information technology.				
15	Royalties.				
16	Occupancy.	748,394	686,409	61,013	972
17	Travel.	1,374,139	1,219,074	150,993	4,072
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	2,281,079	2,264,516	16,537	26
20	Interest.				
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	1,230,466	1,076,334	153,606	526
23	Insurance.	207,953	190,248	17,427	278
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	DIRECT MAIL, DUES NOTIC	39,286,541	17,955,911	560,540	20,770,090
b	VFW MAGAZINE & OTHER PU	5,537,984	5,537,984		
c	OTHER PROGRAMMATIC EXPE	617,075	617,075		
d	TEMPORARY HELP	193,765	163,885	15,485	14,395
e	All other expenses	170,966	147,368	21,091	2,507
25	Total functional expenses. Add lines 1 through 24e.	84,585,681	55,374,581	4,180,147	25,030,953
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 checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720).	39,534,571	17,369,205	271,566	21,893,800

Part X

Balance Sheet

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

☐

					(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			9,044,226	2	16,234,770
	3	Pledges and grants receivable, net			4,175,665	3	1,141,873
	4	Accounts receivable, net			1,534,899	4	1,274,325
	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			1,680,086	8	1,747,608
	9	Prepaid expenses and deferred charges			2,740,087	9	3,122,622
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	30,021,488	7,394,202	10c	6,693,205
	b	Less accumulated depreciation	10b	23,328,283			
	11	Investments—publicly traded securities			169,622,602	11	199,854,654
	12	Investments—other securities See Part IV, line 11			5,690,074	12	8,627,733
	13	Investments—program-related See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11			422,799	15	413,545
16	Total assets. Add lines 1 through 15 (must equal line 34)			202,307,340	16	239,113,035	
Liabilities	17	Accounts payable and accrued expenses			7,354,013	17	5,987,051
	18	Grants payable			849,347	18	494,758
	19	Deferred revenue			32,047,177	19	31,760,621
	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				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			119,142,963	25	135,579,765
	26	Total liabilities. Add lines 17 through 25			159,393,500	26	173,822,195
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			38,525,753	27	58,416,300
	28	Temporarily restricted net assets			4,388,087	28	6,874,540
	29	Permanently restricted net assets				29	
	Organizations that do not follow SFAS 117 (ASC 958), 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			42,913,840	33	65,290,840
	34	Total liabilities and net assets/fund balances			202,307,340	34	239,113,035

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	94,444,524
2	Total expenses (must equal Part IX, column (A), line 25)	2	84,585,681
3	Revenue less expenses Subtract line 2 from line 1	3	9,858,843
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	42,913,840
5	Net unrealized gains (losses) on investments	5	4,140,211
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	8,377,946
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	65,290,840

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? 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	No
2b	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 <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes
2c	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	2c	Yes
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?	3a	No
3b	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	3b	

Additional Data

Software ID:

Software Version:

EIN: 44-0474290

Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES

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

(A) Name and Title	(B) Average hours per week (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			
RICHARD L DENOYER PAST COMMANDER-IN-CHIEF	55 00 0 00	X		X				158,673	0	8,152
JOHN E HAMILTON COMMANDER-IN-CHIEF	55 00 1 00	X		X				169,701	0	6,845
WILLIAM A THIEN SENIOR VICE COMMANDER-IN-CHIEF	55 00 1 00	X		X				159,078	0	8,957
JOHN W STROUD JUNIOR VICE COMMANDER-IN-CHIEF	55 00 0 00	X		X				55,203	0	2,810
ALLEN F KENT ADJUTANT GENERAL	55 00 1 00	X		X				186,289	0	21,238
ROBERT B GREENE QUARTERMASTER GENERAL	55 00 1 00	X		X				169,956	0	86,194
ROBERT H DICKERSON CHAPLAIN	5 00 0 00	X		X				599	0	0
REV WILLIAM J BLEILER CHAPLAIN	5 00 0 00	X		X				719	0	0
HAROLD M BURKE JR JUDGE ADVOCATE GENERAL	5 00 0 00	X		X				783	0	0
DAVID B NORRIS JUDGE ADVOCATE GENERAL	5 00 0 00	X		X				1,748	0	0
PETER T BUCHANAN SURGEON GENERAL	5 00 0 00	X		X				599	0	0
DR JAMES R TUORILA SURGEON GENERAL	5 00 0 00	X		X				1,244	0	0
DAVID G HAVELY CHIEF OF STAFF	5 00 0 00	X		X				0	0	0
WILLIAM R KIRSOP CHIEF OF STAFF	5 00 0 00	X		X				2,220	0	0
TERRY W VANCE INSPECTOR GENERAL	5 00 0 00	X		X				1,176	0	0
CARL J KAELIN INSPECTOR GENERAL	5 00 0 00	X		X				2,293	0	0
RICHARD G DI FEDERICO JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						599	0	0
THOMAS R LUSSIER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						3,215	0	0
DENIS F WELLS NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						853	0	0
OTTO A GOLLON NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,875	0	0
RAYMOND R LUPO NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						0	0	0
RICHARD M FAULK NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,973	0	0
DEAN E SMITH NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						5,299	0	0
JOHN H SCOTT NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						3,024	0	0
EUGENE L STEWART NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 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 (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			
FRANCIS M FOGNER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,811	0	0
GEORGE D MURRAY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,125	0	0
ALLEN W KOCHENDERFER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,260	0	0
JOHNNIE L RICHARD NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,180	0	0
RONALD J LATTIN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,867	0	0
JESSIE L JONES NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						865	0	0
PAUL J LLOYD NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,770	0	0
STANLEY W BORUSIEWICZ JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						3,592	0	0
MANUEL ALMEIDA NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,116	0	0
WAYNE W ALDRIDGE NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,972	0	0
DAN G PETERSEN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,525	0	0
RUSSEL L DRAMSTAD NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,260	0	0
ROBERT C EILER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,506	0	0
JD SPINDLER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						3,841	0	0
RONALD J BUSH NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,608	0	0
JAMES F MCNALLY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,168	0	0
RONALD L TALLMAN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						958	0	0
JAMES ROWOLDT NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						840	0	0
A E HALL NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						3,644	0	0
GEORGE H JONES NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,538	0	0
ROBERT A MYLES NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						959	0	0
TIMOTHY M BORLAND NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						0	0	0
MICHAEL K NUCKOLLS NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,032	0	0
BOBBY R PRICE NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,524	0	0
JOHN R MORROW NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,324	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 (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			
HERMAN C SALLEY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,158	0	0
PETER J MASCETTI NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,218	0	0
NORBERT K ENOS NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,299	0	0
JOHN R CROTINGER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,590	0	0
DARRELL A BLASBERG NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,667	0	0
JAMES T PLUMMER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,578	0	0
BERNARD J DUFFY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,424	0	0
JOSE A CLAUDIO NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,120	0	0
FEDERICO M ARENDS III NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						932	0	0
JACK P LEWIS NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						879	0	0
ROLAND W GENDRON NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,517	0	0
JOHN H PRAY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,864	0	0
DONALD W NIX NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,860	0	0
DAVID J MORGAN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,056	0	0
JOHN A BIEDRZYCKI JR JUNIOR VICE COMMANDER-IN-CHIEF	55 00 0 00	X		X				3,418	0	0
JOHN MCNEILL ASSISTANT ADJUTANT GENERAL	55 00 0 00			X				185,268	0	20,214
ROBERT WALLACE ASSISTANT ADJUTANT GENERAL	55 00 0 00			X				171,504	0	61,635
WILLIAM BRADSHAW DIRECTOR, NATIONAL VETERANS SERVICE	55 00 0 00					X		136,994	0	8,776
PATRICK BOTBYL DIRECTOR OF OPERATIONS	55 00 0 00					X		113,242	0	15,268
JAMES LIERZ CONTROLLER & PURCHASING MEMBER INSURANCE	55 00 0 00					X		108,425	0	33,721
MICHAEL PENNEY DIRECTOR, MILITARY ASSISTANCE PROGRAM	55 00 0 00					X		107,558	0	15,709
RICHARD KOLB DIRECTOR, PUBLICATIONS	55 00 0 00					X		104,905	0	46,341
LAWRENCE M MAHER FORMER QUARTERMASTER GENERAL	55 00 1 00						X	248,515	0	6,683

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2012

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 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? <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 education) ☐ Preservation of an historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ 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 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, and not on a historic structure listed in the National Register

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.

1a

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

▶ \$ _____

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

Cat No 52283D

Schedule D (Form 990) 2012

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

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 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.

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 XIII and complete the following table

	Amount
1c	
1d	
1e	
1f	

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

2a

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 year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a	Beginning of year balance				
b	Contributions				
c	Net investment earnings, gains, and 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 current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment

b

Permanent endowment

c

Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%

3a

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

(i)

unrelated organizations

3a(i)

☐ Yes

☐ No

(ii)

related organizations

3a(ii)

☐ Yes

☐ No

b

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

3b

☐ Yes

☐ No

4

Describe in Part XIII 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		16,463,850	12,387,586	4,076,264
c Leasehold improvements				
d Equipment		12,121,975	10,940,697	1,181,278
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				6,693,205

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	104,839,219
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	4,140,211
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	7,034,565
e	Add lines 2a through 2d	2e	11,174,776
3	Subtract line 2e from line 1	3	93,664,443
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	780,081
c	Add lines 4a and 4b	4c	780,081
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	94,444,524

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	89,848,445
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	6,042,845
e	Add lines 2a through 2d	2e	6,042,845
3	Subtract line 2e from line 1	3	83,805,600
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	780,081
c	Add lines 4a and 4b	4c	780,081
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	84,585,681

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.

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X, LINE 2	THE ORGANIZATION APPLIES THE PROVISIONS OF ASC TOPICS 740, INCOME, TAXES, (ASC 740) WITH RESPECT TO UNCERTAIN TAX POSITIONS. ASC TOPIC 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 CONSOLIDATED 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 UNCERTAIN TAX POSITIONS HAVE BEEN NOTED AND THUS NO AMOUNTS HAVE BEEN RECORDED AT AUGUST 31, 2013. THE ORGANIZATION IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS, HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS. THE ORGANIZATION BELIEVES IT IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS FOR YEARS PRIOR TO 2010.
		PART XI, LINE 2D. THE AMOUNT ON LINE 2D IS COMPRISED OF THE FOLLOWING AMOUNTS: 1) \$3,185,956 IS REVENUE FROM THE VFW FOUNDATION THAT IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS, 2) \$547,886 FOR RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B, AND 3) \$3,300,723 IS THE COST OF GOODS SOLD THAT ARE INCLUDED ON PART VIII, LINE 10B. PART XI, LINE 4B. THIS REPRESENTS INTERCOMPANY ELIMINATIONS BETWEEN THE VFW AND VFW FOUNDATION ON THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS. PART XII, LINE 2D. THE AMOUNT ON LINE 2D IS COMPRISED OF THE FOLLOWING AMOUNTS: 1) \$2,194,236 IS EXPENSE FROM THE VFW FOUNDATION THAT IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS, 2) \$547,886 FOR RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B, AND 3) \$3,300,723 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.

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
▶ 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 UNITED STATES

Employer identification number
44-0474290

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

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.
- 3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	6,840
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	26,113
EUROPE	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	28,632
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		8,627,733
3a Sub-total	0	0			8,689,318
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			8,689,318

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. Part II can be duplicated 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	20,981	ELECTRONIC FUND TRANSFER			
			EAST ASIA AND THE PACIFIC	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	18,380	ELECTRONIC FUND TRANSFER			
			CENTRAL AMERICA AND THE CARIBBEAN	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	6,267	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 **0**

3 Enter total number of other organizations or entities **3**

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

[illegible]

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (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, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (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 required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Schedule F (Form 990) 2012

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. Form 990-EZ filers are not required to complete this part.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

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 email 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.

(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	59,052,097	1,123,711	57,928,386
MDS COMMUNICATIONS CORP 545 W JUANITA AVENUE MESA, AZ 85210	TELEMARKETING		No	943,172	627,219	315,953
Total ▶				59,995,269	1,750,930	58,244,339

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 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts			
	2	Less Contributions . . .			
	3	Gross income (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Noncash 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 line 3, column (d), and line 10 ▶			
					()

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses . . .			
Direct Expenses	6	Volunteer labor			
	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 _____

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

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ 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 of the third party

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 Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Identifier	Return Reference	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 \$33,542,603 FOR THE DIRECT MAIL PROGRAM, WHICH INCLUDED THE PAYMENT FOR PRINTING, PAPER, ENVELOPES AND POSTAGE \$1,123,711 WAS SPECIFICALLY BROKEN-OUT AS FUNDRAISING MANAGEMENT FEES

OMB No 1545-0047

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

2012

Open to Public Inspection

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

[illegible]

2	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	7
3	Enter total number of other organizations listed in the line 1 table	78

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) EDUCATIONAL ASSISTANCE	437	592,320	0		
(2) SCHOLARSHIPS AND AWARDS FOR PATRIOTIC ESSAY PROGRAM	102	152,862	0		
(3) RETURN TRIP TO VIETNAM FOR PURPLE HEART AWARD RECIPIENTS	13	108,975	0		
(4) PHONE CARDS AND FREE "CALL DAYS" FOR MILITARY	737801	0	438,890 FMV		CALLING CARDS AND FREE "CALL DAYS"
(5) FOOD, SHELTER, AND UTILITIES FOR VETERANS	19	6,697	0		

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

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
		SCHEDULE I, 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)	65,157				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)	28,838				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF ARIZONA6907 E THOMAS RD SCOTTSDALE,AZ 85251	86-0076886	501 (C)(19)	109,231				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ARKANSAS1719 BROADWAY ST LITTLE ROCK,AR 72206	71-0184020	501 (C)(19)	55,846				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF CALIFORNIA9136 ELK GROVE BLVD SUITE 100 ELK GROVE,CA 95624	94-0955210	501 (C)(19)	598,007				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF COLORADO1400 CARR ST LAKEWOOD,CO 80214	84-0360493	501 (C)(19)	161,395				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF CONNECTICUT287 WEST ST ROCKY HILL,CT 06067	06-0575593	501 (C)(4)	97,771				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF DELAWARE6 BROOKSIDE DR WILMINGTON,DE 19804	51-0057830	501 (C)(4)	52,072				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DISTRICT OF COLUMBIA4704 CEDELL PL TEMPLE HILLS,MD 20748	53-0175153	501 (C)(4)	12,134				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF FLORIDA543 SANCHEZ AVE OCALA,FL 34470	59-0494095	501 (C)(19)	336,366				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF GEORGIA4952 COLUMBUS RD MACON,GA 31212	58-0512677	501 (C)(19)	84,396				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF HAWAII2127A PAUOA RD HONOLULU,HI 96813	99-0040331	501 (C)(19)	32,789				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF IDAHO1425 S ROOSEVELT ST BOISE,ID 83705	82-0182104	501 (C)(19)	29,169				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ILLINOIS3300 CONSTITUTION DR SPRINGFIELD,IL 62707	37-6059313	501 (C)(19)	317,563				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF INDIANA9555 E 59TH ST INDIANAPOLIS,IN 46216	35-6042820	501 (C)(19)	141,968				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF IOWA3601 BEAVER AVE DES MOINES,IA 50310	42-0331186	501 (C)(19)	82,923				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF KANSAS115 SW GAGE BLVD TOPEKA,KS 66606	48-0641005	501 (C)(19)	92,288				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF KENTUCKY3031 POPLAR LEVEL RD LOUISVILLE,KY 40217	61-0406448	501 (C)(19)	70,587				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF LOUISIANA10185 MAMMOTH AVE BATON ROUGE, LA 70814	72-0499659	501 (C)(19)	53,110				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MAINE64 WASHBURN ST CARIBOU, ME 04736	01-0191822	501 (C)(19)	57,111				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF MARYLAND101 N GAY ST BALTIMORE,MD 21202	52-0517415	501 (C)(19)	164,924				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MASSACHUSETTES24 BEACON ST BOSTON,MA 02133	04-1242419	501 (C)(19)	160,351				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF MICHIGAN924 N WASHINGTON AVE LANSING,MI 48906	38-1133442	501 (C)(19)	254,037				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)	163,471				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF MISSISSIPPI120 N STATE ST JACKSON,MS 39201	64-0275576	501 (C)(4)	33,874				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MISSOURI2420 HYDE PARK DR JEFFERSON CITY,MO 65109	44-0515305	501 (C)(19)	152,667				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF MONTANA1900 WILLIAMS ST HELENA,MT 59601	81-0225542	501 (C)(4)	77,144				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEBRASKA2431 N 48TH ST LINCOLN,NE 68504	47-0343845	501 (C)(19)	53,098				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF NEVADA121 W 3RD ST HAWTHORNE,NV 89415	88-0055900	501 (C)(19)	85,520				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW HAMPSHIRE22 RIDGEVIEW TER DALTON,NH 03598	02-0213632	501 (C)(19)	86,351				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF NEW JERSEY135 W HANOVER ST TRENTON,NJ 08618	21-0586655	501 (C)(19)	245,938				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW MEXICOPO BOX 8411 ALBUQUERQUE,NM 87198	85-0123009	501 (C)(19)	46,150				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF NEW YORK1044 BROADWAY ALBANY,NY 12204	13-1436995	501 (C)(19)	403,991				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NORTH CAROLINAPO BOX 25337 RALEIGH,NC 27611	56-0470953	501 (C)(19)	142,066				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF NORTH DAKOTA802 KENNEDY CT N FARGO,ND 58702	45-0215848	501 (C)(19)	42,591				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF OHIO35 E CHESTNUT ST COLUMBUS,OH 43215	31-4332217	501 (C)(19)	273,690				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF OKLAHOMA2311 N CENTRAL AVE OKLAHOMA CITY,OK 73105	73-0496245	501 (C)(19)	105,498				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF OREGON12440 NE HALSEY ST PORTLAND,OR 97230	93-0304245	501 (C)(19)	115,614				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF PENNSYLVANIA201 N FRONT ST HARRISBURG,PA 17101	23-1182480	501 (C)(4)	398,693				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF RHODE ISLAND1 CAPITOL HILL PROVIDENCE,RI 02908	05-0254985	501 (C)(19)	70,604				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF SOUTH CAROLINA210 GLASSMASTER RD LEXINGTON,SC 29072	57-0279614	501 (C)(4)	67,421				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF SOUTH DAKOTA5309 W 52ND ST SIOUX FALLS,SD 57106	46-0210486	501 (C)(4)	28,693				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF TENNESSEE311 6TH AVE NASHVILLE,TN 37243	62-6050445	501 (C)(19)	61,798				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF TEXAS8503 NORTH IH-35 AUSTIN,TX 78753	74-0964465	501 (C)(19)	347,432				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF UTAH1114 N 390 W SUNSET,UT 84015	87-0200672	501 (C)(19)	76,438				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF VERMONT126 STATE ST MONTPELIER,VT 05602	03-0179180	501 (C)(19)	69,008				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF VIRGINIA403 LEE JACKSON HWY STAUNTON,VA 24401	54-0449022	501 (C)(19)	131,534				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF WASHINGTON5213 PACIFIC HWY E FIFE,WA 98424	91-0454080	501 (C)(19)	172,166				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF WEST VIRGINIA5532 MACCORKLE AVE SW S CHARLESTON,WV 25309	55-0320759	501 (C)(19)	39,311				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF WISCONSIN214 N HAMILTON ST FL 1 MADISON,WI 53703	39-0677613	501 (C)(19)	167,170				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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VFW DEPARTMENT OF WYOMING59 STRAWBERRY HILL RD HULETT,WY 82720	83-6005906	501 (C)(19)	59,920				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF ALABAMA13230 ALABAMA ST ELBERTA,AL 36530	63-0695811	501 (C)(19)	6,140				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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LADIES AUXILIARY DEPARTMENT OF ARIZONA 5630 S 41ST WAY PHOENIX,AZ 85040	86-0828017	501 (C)(19)	8,134				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF CALIFORNIA3100 FITE CIRCLE SACRAMENTO,CA 95827	94-1011531	501 (C)(19)	38,469				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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LADIES AUXILIARY DEPARTMENT OF COLORADOPO BOX 262 SOUTH FORK,CO 81154	84-6033115	501 (C)(19)	11,353				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF FLORIDA PO BOX 773490 OCALA,FL 34477	23-7326563	501 (C)(19)	14,521				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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LADIES AUXILIARY DEPARTMENT OF ILLINOIS PO BOX 62 AROMA PARK,IL 60910	36-2385214	501 (C)(19)	20,686				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF INDIANA PO BOX 86 MORRIS,IN 47033	35-6042937	501 (C)(19)	11,724				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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LADIES AUXILIARY DEPARTMENT OF IOWA 1812 19TH ST HARLAN,IA 51537	42-6062345	501 (C)(19)	5,164				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)	12,908				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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LADIES AUXILIARY DEPARTMENT OF MARYLAND26595 BLUE JAY LN HEBRON,MD 21830	52-1407051	501 (C)(19)	9,818				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF MINNESOTA25733 JASON AVE CHISAGO CITY,MN 55013	41-0664094	501 (C)(19)	25,453				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 MISSOURI 2189 FOREST LANE ARNOLD,MO 63010	23-7203133	501 (C)(19)	10,628				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF NEBRASKA 311 OAK ST STEINAUER,NE 68441	47-6028250	501 (C)(19)	7,260				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)	9,110				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF NEW YORK1044 BROADWAY ALBANY,NY 12204	14-1682753	501 (C)(19)	18,559				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 OKLAHOMAPO BOX 95726 OKLAHOMA CITY,OK 73143	73-6096027	501 (C)(19)	5,631				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF OREGON PO BOX 1134 MEDFORD,OR 97501	93-6025794	501 (C)(19)	6,538				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
LADIES AUXILIARY DEPARTMENT OF PENNSYLVANIA4002 FENTON AVE HARRISBURG,PA 17109	23-1642712	501 (C)(4)	19,708				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF TEXAS 2839 MCKINZIE RD 1 CORUPUS CHRISTI,TX 78410	74-6074588	501 (C)(19)	18,576				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 VIRGINIA 539 WESTWOOD DR RICKERSVILLE,VA 22968	54-0697456	501 (C)(19)	7,637				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF WASHINGTON5213 PACIFIC HWY E FIFE,WA 98424	91-0499052	501 (C)(19)	11,699				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 WISCONSIN PO BOX 666 SILVER LAKE, WI 16275	39-6056026	501 (C)(19)	21,329				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
LADIES AUXILIARY DEPARTMENT OF WEST VIRGINIA 740 LOWER DONNALLY ROAD CHARLESTON, WV 25304	55-6017166	501 (C)(19)	5,282				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 NATIONAL HEADQUARTERS406 WEST 34TH ST KANSAS CITY,MO 64111	44-0319970	501 (C)(19)	182,791				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES
MARINE CORP SCHOLARSHIP FOUNDATION11232 PFLUMM RD OVERLAND PARK,KS 66215	43-1774305	501 (C)(3)	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
ALEETHIA FOUNDATION 1718 M ST NW WASHINGTON,DC 20036	51-0529300	501 (C)(3)	18,088				VETERANS SERVICE
VFW NATIONAL HOME3573 WAVERLY RD S EATON RAPIDS,MI 48827	38-1359597	501 (C)(3)	105,421				VETERANS SERVICE

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

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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 CITY8559 N LINE CREEK PKWY KANSAS CITY,MO 64154	20-2116024	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

(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
STUDENT VETERANS OF AMERICAPO BOX 77673 WASHINGTON,DC 20013	26-1971279	501 (C)(3)	35,000				VETERANS SERVICE
WOMEN IN MILITARY SERVICE FOR AMERICA MEMORIALCIRCLE 500 WASHINGTON,DC 20042	52-1513535	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

(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
USO2111 N WILSON BLVD ARLINGTON,VA 22201	13-1610451	501 (C)(3)	15,000				VETERANS SERVICE
VFW POST 100474337 N LAS VEGAS BLVD LAS VEGAS,NV 89115	88-0252457	501 (C)(19)	6,816				VETERANS SERVICE

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW POST 912000 S UNION AVE TACOMA,WA 98405	91-6032570	501 (C)(19)	8,138				VETERANS SERVICE

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2012

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

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

Employer identification number
44-0474290

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><div><input checked="" type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of 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 filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <div><div><input type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Compensation survey or study</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input checked="" 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: <div><div>a Receive a severance payment or change-of-control payment?</div><div>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div><div>c Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4a Yes	
		4b	No
		4c	No
5	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9. 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: <div><div>a The organization?</div><div>b Any related organization?</div></div> If "Yes," to line 5a or 5b, describe in Part III.	5a	
		5b	
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: <div><div>a The organization?</div><div>b Any related organization?</div></div> If "Yes," to line 6a or 6b, describe in Part III.	6a	
		6b	
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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	8	
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)RICHARD L DENOYER PAST COMMANDER-IN-CHIEF	(i) (ii)	128,248 0	0 0	30,425 0	7,379 0	773 0	166,825 0	0 0
(2)JOHN E HAMILTON COMMANDER-IN-CHIEF	(i) (ii)	164,666 0	0 0	5,035 0	6,845 0	0 0	176,546 0	0 0
(3)WILLIAM A THIEN SENIOR VICE COMMANDER-IN-CHIEF	(i) (ii)	152,783 0	0 0	6,295 0	8,795 0	162 0	168,035 0	0 0
(4)ALLEN F KENT ADJUTANT GENERAL	(i) (ii)	179,038 0	0 0	7,251 0	20,078 0	1,160 0	207,527 0	0 0
(5)ROBERT B GREENE QUARTERMASTER GENERAL	(i) (ii)	163,376 0	0 0	6,580 0	69,851 0	16,343 0	256,150 0	0 0
(6)JOHN MCNEILL ASSISTANT ADJUTANT GENERAL	(i) (ii)	112,991 0	0 0	72,277 0	19,344 0	870 0	205,482 0	0 0
(7)ROBERT WALLACE ASSISTANT ADJUTANT GENERAL	(i) (ii)	164,821 0	0 0	6,683 0	45,292 0	16,343 0	233,139 0	0 0
(8)RICHARD KOLB DIRECTOR, PUBLICATIONS	(i) (ii)	104,508 0	0 0	397 0	29,998 0	16,343 0	151,246 0	0 0
(9)LAWRENCE M MAHER FORMER QUARTERMASTER GENERAL	(i) (ii)	44,797 0	0 0	203,718 0	2,597 0	4,086 0	255,198 0	199,910 0

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. 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.

Software ID:

Software Version:

EIN: 44-0474290

Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
RICHARD L DENOYER	(i)	128,248	0	30,425	7,379	773	166,825	0
	(ii)	0	0	0	0	0	0	0
JOHN E HAMILTON	(i)	164,666	0	5,035	6,845	0	176,546	0
	(ii)	0	0	0	0	0	0	0
WILLIAM A THIEN	(i)	152,783	0	6,295	8,795	162	168,035	0
	(ii)	0	0	0	0	0	0	0
ALLEN F KENT	(i)	179,038	0	7,251	20,078	1,160	207,527	0
	(ii)	0	0	0	0	0	0	0
ROBERT B GREENE	(i)	163,376	0	6,580	69,851	16,343	256,150	0
	(ii)	0	0	0	0	0	0	0
JOHN MCNEILL	(i)	112,991	0	72,277	19,344	870	205,482	0
	(ii)	0	0	0	0	0	0	0
ROBERT WALLACE	(i)	164,821	0	6,683	45,292	16,343	233,139	0
	(ii)	0	0	0	0	0	0	0
RICHARD KOLB	(i)	104,508	0	397	29,998	16,343	151,246	0
	(ii)	0	0	0	0	0	0	0
LAWRENCE M MAHER	(i)	44,797	0	203,718	2,597	4,086	255,198	199,910
	(ii)	0	0	0	0	0	0	0

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2012

Open to Public
Inspection

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

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

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	THIS 990 WAS PREPARED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT WHO WORKED WITH PROFESSIONAL EMPLOYEES IN THE ACCOUNTING DEPARTMENT OF THE VFW NATIONAL HEADQUARTERS. IT WAS REVIEWED BY THE PRINCIPAL OFFICERS OF THE ORGANIZATION PRIOR TO EXECUTION. IN ADDITION, A COPY WAS PROVIDED TO EACH MEMBER OF THE GOVERNING BODY, THE NATIONAL COUNCIL OF ADMINISTRATION, PRIOR TO THE TIME OF FILING FOR THEIR REVIEW.

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

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15B	THE ORGANIZATION'S CEO, THE COMMANDER-IN-CHIEF, AND THE TWO VICE COMMANDERS-IN-CHIEF ARE ELECTED BY THE NATIONAL CONVENTION AND TYPICALLY SERVE A SINGLE, ONE YEAR TERM IN EACH POSITION. THEIR COMPENSATION IS SPECIFICALLY ESTABLISHED BY THE NATIONAL COUNCIL OF ADMINISTRATION (BOARD OF DIRECTORS) AND IS SPECIFICALLY APPROVED BY THE NATIONAL COUNCIL OF ADMINISTRATION AS PART OF ITS DELIBERATION AND APPROVAL OF THE ANNUAL BUDGET. HOWEVER, BECAUSE OF THE UNIQUE DUTIES AND RESPONSIBILITIES OF THESE OFFICERS, COMPARABILITY DATA IS NOT TYPICALLY RELEVANT. THE ORGANIZATION HAS IN PLACE A SALARY ADMINISTRATION POLICY THAT APPLIES TO OTHER COMPENSATED OFFICERS AND KEY EMPLOYEES. THAT POLICY USES COMPARABILITY DATA TO ASSIGN ALL EMPLOYEE POSITIONS INTO 1 OF 21 GRADES AND TO ESTABLISH SALARY RANGES FOR EACH GRADE. INCREASES IN COMPENSATION ARE BASED ON ANNUAL EVALUATIONS. THE NATIONAL COUNCIL OF ADMINISTRATION, AS PART OF ITS DELIBERATION ON THE ANNUAL BUDGET, APPROVES ALL SALARIES, INCLUDING THE OTHER OFFICERS AND KEY EMPLOYEES.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 18	THE VETERANS OF FOREIGN WARS OF THE UNITED STATES COMPLIES WITH IRC SECTION 6104 AND MAKES ITS FORM 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 9	PENSION RELATED CHANGES OTHER THAN NET PERIODIC PENSION COST 8,377,946

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

2012

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" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN (if applicable) 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" to 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 entity?	
						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	VETERANS OF FOREIGN WARS OF THE UNITED STATES	Yes	

Part III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to 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" to 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	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

Part V

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

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

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 or (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

Dividends from related organization(s)

g

Sale of assets to related organization(s)

h

Purchase of assets from related organization(s)

i

Exchange of assets with related organization(s)

j

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

k

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

l

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

m

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

n

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

o

Sharing of paid employees with related organization(s)

p

Reimbursement paid to related organization(s) for expenses

q

Reimbursement paid by related organization(s) for expenses

r

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

s

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

No

1q

Yes

1r

No

1s

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-s)	(c) Amount involved	(d) Method of determining amount involved
(1) VETERANS OF FOREIGN WARS FOUNDATION	C	717,715	FAIR MARKET VALUE
(2) VETERANS OF FOREIGN WARS FOUNDATION	Q	658,081	FAIR MARKET VALUE
(3) VETERANS OF FOREIGN WARS FOUNDATION	A	62,366	FAIR MARKET VALUE

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]

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

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**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2012

Attachment
Sequence No **179**

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

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	
6				
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 2011 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 2013 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	691,917

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 2012	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 2012 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 2012 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	691,917
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 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 2012 tax year (see instructions)					
43 Amortization of costs that began before your 2012 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	