



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-0047

**2013**Open to Public  
Inspection

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**A** For the 2013 calendar year, or tax year beginning **JUL 1, 2013** and ending **JUN 30, 2014****B** Check if applicable

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

**C** Name of organization**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

**9136 ELK GROVE BLVD.**

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

**ELK GROVE, CA 95624****F** Name and address of principal officer**JOSEPH N GUEST  
9136 ELK GROVE BLVD, ELK GROVE, CA 95624****D** Employer identification number**94-0955210****E** Telephone number**(916) 509-8712****G** Gross receipts \$**1,738,188.****H(a)** Is this a group return

for subordinates?

☐ Yes☒ No**H(b)** Are all subordinates included?☐ Yes☐ No

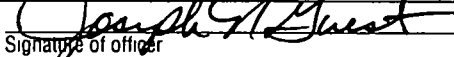
If "No," attach a list (see instructions)

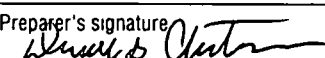
**H(c)** Group exemption number**I** Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(19) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.VFWCA.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1937****M** State of legal domicile: **CA****Part I** Summary

| Activities & Governance |                                                                                                                                                                                        | Revenue                   |              | Expenses |  | Net Assets or Fund Balances |  |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------|----------|--|-----------------------------|--|
| 1                       | Briefly describe the organization's mission or most significant activities: <b>TO PROVIDE FOR THE SOCIAL WELL BEING OF VETERANS OF THE VARIOUS BRANCHES OF THE ARMED FORCES OF THE</b> |                           |              |          |  |                             |  |
| 2                       | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.                                                |                           |              |          |  |                             |  |
| 3                       | Number of voting members of the governing body (Part VI, line 1a)                                                                                                                      | 3                         | 34           |          |  |                             |  |
| 4                       | Number of independent voting members of the governing body (Part VI, line 1b)                                                                                                          | 4                         | 34           |          |  |                             |  |
| 5                       | Total number of individuals employed in calendar year 2013 (Part V, line 2a)                                                                                                           | 5                         | 22           |          |  |                             |  |
| 6                       | Total number of volunteers (estimate if necessary)                                                                                                                                     | 6                         | 50           |          |  |                             |  |
| 7a                      | Total unrelated business revenue from Part VIII, column (C), line 12                                                                                                                   | 7a                        | 0.           |          |  |                             |  |
| 7b                      | Net unrelated business taxable income from Form 990-T, line 34                                                                                                                         | 7b                        | 0.           |          |  |                             |  |
| 8                       | Contributions and grants (Part VIII, line 1h)                                                                                                                                          | Prior Year                | Current Year |          |  |                             |  |
| 9                       | Program service revenue (Part VIII, line 2g)                                                                                                                                           | 1,285,305.                | 1,326,945.   |          |  |                             |  |
| 10                      | Investment income (Part VIII, column (A), lines 3, 4, and 7d)                                                                                                                          | 108,351.                  | 116,170.     |          |  |                             |  |
| 11                      | Other revenue (Part VIII, column (A), lines 5, 6d, 8, 9, 10, and 11e)                                                                                                                  | 4,162.                    | 2,108.       |          |  |                             |  |
| 12                      | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)                                                                                                     | 220,137.                  | 292,965.     |          |  |                             |  |
| 13                      | Grants and similar amounts paid (Part IX, column (A), lines 1-3)                                                                                                                       | 1,617,955.                | 1,738,188.   |          |  |                             |  |
| 14                      | Benefits paid to or for members (Part IX, column (A), line 4)                                                                                                                          | 0.                        | 0.           |          |  |                             |  |
| 15                      | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)                                                                                                      | 0.                        | 0.           |          |  |                             |  |
| 16a                     | Professional fundraising fees (Part IX, column (A), line 11e)                                                                                                                          | 956,232.                  | 988,615.     |          |  |                             |  |
| 16b                     | Total fundraising expenses (Part IX, column (D), line 25)                                                                                                                              | 0.                        | 0.           |          |  |                             |  |
| 17                      | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)                                                                                                                           | 958,469.                  | 855,956.     |          |  |                             |  |
| 18                      | Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)                                                                                                             | 1,914,701.                | 1,844,571.   |          |  |                             |  |
| 19                      | Revenue less expenses - Subtract line 18 from line 12                                                                                                                                  | <296,746.>                | <106,383.>   |          |  |                             |  |
| 20                      | Total assets (Part X, line 16)                                                                                                                                                         | Beginning of Current Year | End of Year  |          |  |                             |  |
| 21                      | Total liabilities (Part X, line 26)                                                                                                                                                    | 3,030,387.                | 2,901,150.   |          |  |                             |  |
| 22                      | Net assets or fund balances - Subtract line 21 from line 20                                                                                                                            | 43,928.                   | 21,074.      |          |  |                             |  |
|                         |                                                                                                                                                                                        | 2,986,459.                | 2,880,076.   |          |  |                             |  |

**Part II** Signature Block

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

**Sign Here**  **JOSEPH N GUEST, QUARTERMASTER/ADJUTANT**  
 Signature of officer **01-08-2015**  
 Date

**Paid** Print/Type preparer's name **DARRELL G. CHRISTENSEN** Preparer's signature  Date **12/11/14** Check ☐ if self-employed PTIN **P00015029**  
**Preparer** Firm's name **THOMPSON NOBLE COMPANY LLP** Firm's EIN **68-0128711**  
**Use Only** Firm's address **2720 GATEWAY OAKS STE 130** Phone no. **(916) 567-0333**  
**SACRAMENTO, CA 95833**

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

☒ Yes ☐ No

SCANNED FEB 03 2015

6/4

DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES

Form 990 (2013)

94-0955210 Page 2

**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒ X

1 Briefly describe the organization's mission.

**TO PROVIDE FOR THE SOCIAL WELL BEING OF VETERANS OF FOREIGN WARS.**

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

**SERVICE FUND INVOLVES AREAS OF CRISIS INTERVENTION COUNSELING, DEALING WITH FAMILY MEMBERS, ASSISTING IN CLAIMS CONNECTED WITH DISABILITIES AND PENSION REGARDING NONSERVICE PENSIONS, AND OTHER CRISIS SITUATIONS**

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

**WHEEL CHAIR OLYMPICS FOR VETERANS OF FOREIGN WARS**

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

**PUBLICATION OF THE CALIFORNIA VETERAN FOR MEMBERS OF THE VFW**

4d Other program services (Describe in Schedule O )

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

4e Total program service expenses ►

**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Form 990 (2013)

94-0955210 Page 3

**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)?<br><i>If "Yes," complete Schedule A</i>                                                                                                                                                                      |          | <b>X</b> |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?                                                                                                                                                                                                                           | <b>X</b> |          |
| 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>                                                                                                                      |          | <b>X</b> |
| 4 <b>Section 501(c)(3) organizations.</b> 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>                                                                               |          | <b>X</b> |
| 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>                                                    |          | <b>X</b> |
| 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>                                                                                            |          | <b>X</b> |
| 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>                                                                                                                                                         |          | <b>X</b> |
| 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>            |          | <b>X</b> |
| 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>                                                                                                     |          | <b>X</b> |
| 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>                                                                                                                                                                       | <b>X</b> |          |
| 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>                                                                                                   | <b>X</b> |          |
| 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>                                                                                                   |          | <b>X</b> |
| 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>                                                                                                                      |          | <b>X</b> |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>                                                                                                                                                                                     |          | <b>X</b> |
| 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>                                                            | <b>X</b> |          |
| 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>                                                                                                                                                        | <b>X</b> |          |
| b Was the organization included in consolidated, independent audited financial statements for the tax year?<br><i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>                                                                        |          | <b>X</b> |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>                                                                                                                                                                                                        |          | <b>X</b> |
| 14a Did the organization maintain an office, employees, or agents outside of the United States?                                                                                                                                                                                                                    |          | <b>X</b> |
| 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> |          | <b>X</b> |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>                                                                                                           |          | <b>X</b> |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>                                                                                                     |          | <b>X</b> |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>                                                                                                               | <b>X</b> |          |
| 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>                                                                                                                           | <b>X</b> |          |
| 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>                                                                                                                                                     |          | <b>X</b> |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>                                                                                                                                                                                                             |          | <b>X</b> |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?                                                                                                                                                                                                     |          |          |

Form 990 (2013)

**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Form 990 (2013)

94-0955210 Page 4

**Part IV Checklist of Required Schedules** (continued)

|                                                                                                                                                                                                                                                                                                                     | Yes      | No       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II                                                                                                      |          | <b>X</b> |
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III                                                                                                            |          | <b>X</b> |
| <b>23</b> 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? If "Yes," complete Schedule J                                                      |          | <b>X</b> |
| <b>24a</b> 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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a                           |          | <b>X</b> |
| <b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?                                                                                                                                                                                                        |          |          |
| <b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?                                                                                                                                                               |          |          |
| <b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?                                                                                                                                                                                                  |          |          |
| <b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I                                                                                                     |          |          |
| <b>25b</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? If "Yes," complete Schedule L, Part I                                      |          |          |
| <b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II                                    |          | <b>X</b> |
| <b>27</b> 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? If "Yes," complete Schedule L, Part III |          | <b>X</b> |
| <b>28</b> 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)                                                                                                              |          |          |
| <b>28a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV                                                                                                                                                                                                  |          | <b>X</b> |
| <b>28b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV                                                                                                                                                                               |          | <b>X</b> |
| <b>28c</b> 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? If "Yes," complete Schedule L, Part IV                                                                                   |          | <b>X</b> |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M                                                                                                                                                                                                  |          | <b>X</b> |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M                                                                                                                                  |          | <b>X</b> |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations?<br>If "Yes," complete Schedule N, Part I                                                                                                                                                                                     |          | <b>X</b> |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II                                                                                                                                                                      |          | <b>X</b> |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I                                                                                                                      |          | <b>X</b> |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1                                                                                                                                                                  | <b>X</b> |          |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?                                                                                                                                                                                                                  |          | <b>X</b> |
| <b>35b</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)? If "Yes," complete Schedule R, Part V, line 2                                                                                        |          |          |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2                                                                                                                           |          |          |
| <b>37</b> 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? If "Yes," complete Schedule R, Part VI                                                                             |          | <b>X</b> |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?                                                                                                                                                                                            | <b>X</b> |          |

**Note.** All Form 990 filers are required to complete Schedule O

Form 990 (2013)

**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Form 990 (2013)

94-0955210 Page 5

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V ☐

|     |                                                                                                                                                                                                                                                                              |     | Yes | No |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|----|
| 1a  | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.                                                                                                                                                                                                | 19  |     |    |
| 1b  | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.                                                                                                                                                                                             | 0   |     |    |
| c   | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?                                                                                                                     |     | X   |    |
| 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.                                                                                               | 22  |     |    |
| b   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).                                          |     | X   |    |
| 3a  | Did the organization have unrelated business gross income of \$1,000 or more during the year?                                                                                                                                                                                |     |     | X  |
| b   | If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O.                                                                                                                                                                |     |     |    |
| 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)?                                   |     |     | X  |
| b   | If "Yes," enter the name of the foreign country: _____<br>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?                                                                                                                                                                        |     |     | X  |
| b   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?                                                                                                                                                             |     |     | X  |
| c   | 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?                                                                      |     |     | X  |
| b   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?                                                                                                                                |     |     |    |
| 7   | <b>Organizations that may receive deductible contributions under section 170(c).</b>                                                                                                                                                                                         |     |     |    |
| a   | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?                                                                                                                              |     |     | X  |
| b   | If "Yes," did the organization notify the donor of the value of the goods or services provided?                                                                                                                                                                              |     |     |    |
| c   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?                                                                                                                                         |     |     | X  |
| d   | If "Yes," indicate the number of Forms 8282 filed during the year.                                                                                                                                                                                                           | 7d  |     |    |
| e   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?                                                                                                                                                              |     |     |    |
| f   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?                                                                                                                                                                 |     |     |    |
| g   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?                                                                                                                                             |     |     |    |
| h   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?                                                                                                                                           |     |     |    |
| 8   | <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> 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   | <b>Sponsoring organizations maintaining donor advised funds.</b>                                                                                                                                                                                                             |     |     |    |
| a   | Did the organization make any taxable distributions under section 4966?                                                                                                                                                                                                      |     |     |    |
| b   | Did the organization make a distribution to a donor, donor advisor, or related person?                                                                                                                                                                                       |     |     |    |
| 10  | <b>Section 501(c)(7) organizations.</b> Enter:                                                                                                                                                                                                                               |     |     |    |
| a   | Initiation fees and capital contributions included on Part VIII, line 12.                                                                                                                                                                                                    | 10a |     |    |
| b   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.                                                                                                                                                                                 | 10b |     |    |
| 11  | <b>Section 501(c)(12) organizations.</b> Enter:                                                                                                                                                                                                                              |     |     |    |
| a   | Gross income from members or shareholders.                                                                                                                                                                                                                                   | 11a |     |    |
| b   | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).                                                                                                                                                 | 11b |     |    |
| 12a | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?                                                                                                                                                            |     |     |    |
| b   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year.                                                                                                                                                                                       | 12b |     |    |
| 13  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>                                                                                                                                                                                                      |     |     |    |
| a   | Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O.                                                                             |     |     |    |
| b   | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.                                                                                                                   | 13b |     |    |
| c   | Enter the amount of reserves on hand.                                                                                                                                                                                                                                        | 13c |     |    |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year?                                                                                                                                                                                   |     |     | X  |
| b   | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.                                                                                                                                                                   |     |     |    |

Form 990 (2013)

**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Form 990 (2013)

94-0955210 Page 6

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

Check if Schedule O contains a response or note to any line in this Part VI

☒ X

**Section A. Governing Body and Management**

|                                                                                                                                                                                                                                                                                                                    | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1a</b> Enter the number of voting members of the governing body at the end of the tax year<br>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. | 34  |    |
| <b>b</b> Enter the number of voting members included in line 1a, above, who are independent                                                                                                                                                                                                                        | 34  |    |
| <b>2</b> 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   | X  |
| <b>3</b> 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   | X  |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?                                                                                                                                                                                          | 4   | X  |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?                                                                                                                                                                                                | 5   | X  |
| <b>6</b> Did the organization have members or stockholders?                                                                                                                                                                                                                                                        | 6   | X  |
| <b>7a</b> 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  | X  |
| <b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?                                                                                                                                                 | 7b  | X  |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:                                                                                                                                                                         |     |    |
| <b>a</b> The governing body?                                                                                                                                                                                                                                                                                       | 8a  | X  |
| <b>b</b> Each committee with authority to act on behalf of the governing body?                                                                                                                                                                                                                                     | 8b  | X  |
| <b>9</b> 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   | X  |

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

|                                                                                                                                                                                                                                                                                                       | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>10a</b> Did the organization have local chapters, branches, or affiliates?                                                                                                                                                                                                                         | 10a | X  |
| <b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?                                                                   | 10b | X  |
| <b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?                                                                                                                                                                | 11a | X  |
| <b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990                                                                                                                                                                                                 |     |    |
| <b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13                                                                                                                                                                                                    | 12a | X  |
| <b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?                                                                                                                                                          | 12b | X  |
| <b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done                                                                                                                                           | 12c | X  |
| <b>13</b> Did the organization have a written whistleblower policy?                                                                                                                                                                                                                                   | 13  | X  |
| <b>14</b> Did the organization have a written document retention and destruction policy?                                                                                                                                                                                                              | 14  | X  |
| <b>15</b> 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?                                                                        |     |    |
| <b>a</b> The organization's CEO, Executive Director, or top management official                                                                                                                                                                                                                       | 15a | X  |
| <b>b</b> Other officers or key employees of the organization                                                                                                                                                                                                                                          | 15b | X  |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)                                                                                                                                                                                                                    |     |    |
| <b>16a</b> 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 | X  |
| <b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | 16b |    |

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **CA**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply  
☐ Own website    ☐ Another's website    ☒ Upon request    ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how), the organization 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: **▶**  
**JOSEPH N GUEST - (916)509-8712**  
**9136 ELK GROVE BLVD, ELK GROVE, CA 95624**

**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Form 990 (2013)

94-0955210 Page 7

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII ☐

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

**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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

| (A)<br>Name and Title                  | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|----------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|----------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
|                                        |                                                                                     | Individual trustee or director                                                                               | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |                                                                      |                                                                           |                                                                                               |
| (1) ED FORD<br>COMMANDER               | 30.00                                                                               | X                                                                                                            |                       | X       |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (2) HOWARD HAGEN<br>SR VICE COMMANDER  | 8.00                                                                                | X                                                                                                            |                       | X       |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (3) JOSEPH N GUEST<br>QUARTER/ADJUTANT | 40.00                                                                               | X                                                                                                            |                       | X       |              |                              |        | 88,861.                                                              | 0.                                                                        | 32,857.                                                                                       |
| (4) ROBERT MAGNER<br>JR VICE COMMANDER | 8.00                                                                                | X                                                                                                            |                       | X       |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (5) BUFORD MAPLES<br>JUDGE ADVOCATE    | 1.00                                                                                | X                                                                                                            |                       | X       |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (6) MARY BAKER<br>SURGEON              | 1.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (7) MIKE MAYNOR<br>CHAPLAIN            | 1.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (8) CHARLES ANFUSO<br>CHIEF OF STAFF   | 1.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (9) ALEX BROWN<br>INSPECTOR            | 1.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (10) EARL FULK<br>PAST COMMANDER       | 1.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (11) RON BONNIN<br>MEMBER 1            | 1.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (12) DAN SCHMALTZ<br>MEMBER 2          | 1.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (13) TOM BRODY<br>MEMBER 3             | 1.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (14) LAMONT DUNCAN<br>MEMBER 4         | 1.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (15) GEORGE WILLIAMS<br>MEMBER 6       | 1.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (16) GARY MITCHELL<br>MEMBER 7         | 1.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (17) JOE MCCORMICK<br>MEMBER 8         | 1.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |



**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Form 990 (2013)

94-0955210 Page 8

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

| (A)<br>Name and title                                          | (B)<br>Average<br>hours per<br>week<br>(list any<br>hours for<br>related<br>organizations<br>below<br>line) | (C)<br>Position<br>(do not check more than one<br>box, unless person is both an<br>officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable<br>compensation<br>from<br>the<br>organization<br>(W-2/1099-MISC) | (E)<br>Reportable<br>compensation<br>from related<br>organizations<br>(W-2/1099-MISC) | (F)<br>Estimated<br>amount of<br>other<br>compensation<br>from the<br>organization<br>and related<br>organizations |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
|                                                                |                                                                                                             | Individual trustee or director                                                                                     | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |                                                                                     |                                                                                       |                                                                                                                    |
| (18) WAYNE WRIGHT<br>MEMBER 9                                  | 1.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                  | 0.                                                                                    | 0.                                                                                                                 |
| (19) TIM BRYANT<br>MEMBER 10                                   | 1.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                  | 0.                                                                                    | 0.                                                                                                                 |
| (20) THOMAS WILLIAMS<br>MEMBER 11                              | 1.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                  | 0.                                                                                    | 0.                                                                                                                 |
| (21) JOHN FLYNN<br>MEMBER 12                                   | 1.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                  | 0.                                                                                    | 0.                                                                                                                 |
| (22) VAUGHN GATES<br>MEMBER 13                                 | 1.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                  | 0.                                                                                    | 0.                                                                                                                 |
| (23) RICHARD BRUGGER<br>MEMBER 14                              | 1.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                  | 0.                                                                                    | 0.                                                                                                                 |
| (24) RICHARD GRANGER<br>MEMBER 16                              | 1.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                  | 0.                                                                                    | 0.                                                                                                                 |
| (25) LOREN BARTON<br>MEMBER 17                                 | 1.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                  | 0.                                                                                    | 0.                                                                                                                 |
| (26) JOHN BUMP<br>MEMBER 18                                    | 1.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                  | 0.                                                                                    | 0.                                                                                                                 |
| <b>1b Sub-total</b>                                            |                                                                                                             |                                                                                                                    |                       |         |              |                              |        | 88,861.                                                                             | 0.                                                                                    | 32,857.                                                                                                            |
| <b>c Total from continuation sheets to Part VII, Section A</b> |                                                                                                             |                                                                                                                    |                       |         |              |                              |        | 0.                                                                                  | 0.                                                                                    | 0.                                                                                                                 |
| <b>d Total (add lines 1b and 1c)</b>                           |                                                                                                             |                                                                                                                    |                       |         |              |                              |        | 88,861.                                                                             | 0.                                                                                    | 32,857.                                                                                                            |

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

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

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
| NONE                             |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

**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 0

**SEE PART VII, SECTION A CONTINUATION SHEETS**

Form 990 (2013)

**Form 990**

|                 |                                                                                                                      |
|-----------------|----------------------------------------------------------------------------------------------------------------------|
| <b>Part VII</b> | <b>Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</b> <i>(continued)</i> |
|-----------------|----------------------------------------------------------------------------------------------------------------------|

**Total to Part VII, Section A, line 1c**

**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Form 990 (2013)

94-0955210 Page **9**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII ☐

|                                                                   |                                                                                                                                                |                                                                                          | (A)<br>Total revenue           | (B)<br>Related or<br>exempt function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue excluded<br>from tax under<br>sections<br>512 - 514 |
|-------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|--------------------------------|-------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b> | <b>1 a</b> Federated campaigns                                                                                                                 | <b>1a</b>                                                                                |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>b</b> Membership dues                                                                                                                       | <b>1b</b>                                                                                | 512,518.                       |                                                 |                                         |                                                                    |
|                                                                   | <b>c</b> Fundraising events                                                                                                                    | <b>1c</b>                                                                                | 687,755.                       |                                                 |                                         |                                                                    |
|                                                                   | <b>d</b> Related organizations                                                                                                                 | <b>1d</b>                                                                                |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>e</b> Government grants (contributions)                                                                                                     | <b>1e</b>                                                                                |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>f</b> All other contributions, gifts, grants, and<br>similar amounts not included above                                                     | <b>1f</b>                                                                                | 126,672.                       |                                                 |                                         |                                                                    |
|                                                                   | <b>g</b> Noncash contributions included in lines 1a-1f \$                                                                                      |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>h</b> <b>Total.</b> Add lines 1a-1f                                                                                                         |                                                                                          | 1,326,945.                     |                                                 |                                         |                                                                    |
|                                                                   | <b>Program Service<br/>Revenue</b>                                                                                                             | <b>2 a</b> <b>PROGRAM INCOME</b>                                                         | <b>Business Code</b><br>900099 | 84,693.                                         | 84,693.                                 |                                                                    |
| <b>b</b> <b>CONVENTION REVENUE</b>                                |                                                                                                                                                | 900099                                                                                   | 31,477.                        | 31,477.                                         |                                         |                                                                    |
| <b>c</b>                                                          |                                                                                                                                                |                                                                                          |                                |                                                 |                                         |                                                                    |
| <b>d</b>                                                          |                                                                                                                                                |                                                                                          |                                |                                                 |                                         |                                                                    |
| <b>e</b>                                                          |                                                                                                                                                |                                                                                          |                                |                                                 |                                         |                                                                    |
| <b>f</b> All other program service revenue                        |                                                                                                                                                |                                                                                          |                                |                                                 |                                         |                                                                    |
| <b>g</b> <b>Total.</b> Add lines 2a-2f                            |                                                                                                                                                |                                                                                          | 116,170.                       |                                                 |                                         |                                                                    |
| <b>Other Revenue</b>                                              |                                                                                                                                                | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts) |                                | 2,108.                                          |                                         |                                                                    |
|                                                                   | <b>4</b> Income from investment of tax-exempt bond proceeds                                                                                    |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>5</b> Royalties                                                                                                                             |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>6 a</b> Gross rents                                                                                                                         | (i) Real (ii) Personal                                                                   |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>b</b> Less rental expenses                                                                                                                  |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>c</b> Rental income or (loss)                                                                                                               |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>d</b> Net rental income or (loss)                                                                                                           |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>7 a</b> Gross amount from sales of<br>assets other than inventory                                                                           | (i) Securities (ii) Other                                                                |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>b</b> Less. cost or other basis<br>and sales expenses                                                                                       |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>c</b> Gain or (loss)                                                                                                                        |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>d</b> Net gain or (loss)                                                                                                                    |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>8 a</b> Gross income from fundraising events (not<br>including \$ 687,755. of<br>contributions reported on line 1c) See<br>Part IV, line 18 |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>a</b>                                                                                                                                       |                                                                                          | 0.                             |                                                 |                                         |                                                                    |
|                                                                   | <b>b</b> Less. direct expenses                                                                                                                 |                                                                                          | 0.                             |                                                 |                                         |                                                                    |
|                                                                   | <b>c</b> Net income or (loss) from fundraising events                                                                                          |                                                                                          | 0.                             |                                                 |                                         | 0.                                                                 |
|                                                                   | <b>9 a</b> Gross income from gaming activities. See<br>Part IV, line 19                                                                        |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>a</b>                                                                                                                                       |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>b</b> Less. direct expenses                                                                                                                 |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>c</b> Net income or (loss) from gaming activities                                                                                           |                                                                                          |                                |                                                 |                                         |                                                                    |
|                                                                   | <b>10 a</b> Gross sales of inventory, less returns<br>and allowances                                                                           |                                                                                          |                                |                                                 |                                         |                                                                    |
| <b>a</b>                                                          |                                                                                                                                                |                                                                                          |                                |                                                 |                                         |                                                                    |
| <b>b</b> Less. cost of goods sold                                 |                                                                                                                                                |                                                                                          |                                |                                                 |                                         |                                                                    |
| <b>c</b> Net income or (loss) from sales of inventory             |                                                                                                                                                |                                                                                          |                                |                                                 |                                         |                                                                    |
| <b>Miscellaneous Revenue</b>                                      |                                                                                                                                                | <b>Business Code</b>                                                                     |                                |                                                 |                                         |                                                                    |
| <b>11 a</b> <b>UNREALIZED/REALIZED GA</b>                         | 900099                                                                                                                                         | 117,255.                                                                                 |                                |                                                 | 117,255.                                |                                                                    |
| <b>b</b> <b>NATIONAL SUPPLY</b>                                   | 900099                                                                                                                                         | 83,857.                                                                                  | 83,857.                        |                                                 |                                         |                                                                    |
| <b>c</b> <b>DEFUNCT POSTS</b>                                     | 900099                                                                                                                                         | 42,804.                                                                                  | 42,804.                        |                                                 |                                         |                                                                    |
| <b>d</b> All other revenue                                        | 900099                                                                                                                                         | 49,049.                                                                                  | 49,049.                        |                                                 |                                         |                                                                    |
| <b>e</b> <b>Total.</b> Add lines 11a-11d                          |                                                                                                                                                | 292,965.                                                                                 |                                |                                                 |                                         |                                                                    |
| <b>12</b> <b>Total revenue.</b> See instructions.                 |                                                                                                                                                | 1,738,188.                                                                               | 291,880.                       | 0.                                              | 119,363.                                |                                                                    |

**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Form 990 (2013)

94-0955210 Page **10**

**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 or note to any line in this Part IX ☐

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII                                                                                                                         | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|----------------------------------------|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21                                                                                             |                       |                                 |                                        |                             |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22                                                                                                               |                       |                                 |                                        |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16                                                                  |                       |                                 |                                        |                             |
| 4 Benefits paid to or for members                                                                                                                                                                     |                       |                                 |                                        |                             |
| 5 Compensation of current officers, directors, trustees, and key employees                                                                                                                            | 88,861.               |                                 |                                        |                             |
| 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                                                                                                                                                                            | 693,275.              |                                 |                                        |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)                                                                                                  | 18,094.               |                                 |                                        |                             |
| 9 Other employee benefits                                                                                                                                                                             | 122,001.              |                                 |                                        |                             |
| 10 Payroll taxes                                                                                                                                                                                      | 66,384.               |                                 |                                        |                             |
| 11 Fees for services (non-employees)                                                                                                                                                                  |                       |                                 |                                        |                             |
| a Management                                                                                                                                                                                          | 1,450.                |                                 |                                        |                             |
| b Legal                                                                                                                                                                                               |                       |                                 |                                        |                             |
| c Accounting                                                                                                                                                                                          | 11,100.               |                                 |                                        |                             |
| d Lobbying                                                                                                                                                                                            |                       |                                 |                                        |                             |
| e Professional fundraising services. See Part IV, line 17                                                                                                                                             |                       |                                 |                                        |                             |
| f Investment management fees                                                                                                                                                                          |                       |                                 |                                        |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)                                                                                             |                       |                                 |                                        |                             |
| 12 Advertising and promotion                                                                                                                                                                          | 45,544.               |                                 |                                        |                             |
| 13 Office expenses                                                                                                                                                                                    | 33,265.               |                                 |                                        |                             |
| 14 Information technology                                                                                                                                                                             | 13,386.               |                                 |                                        |                             |
| 15 Royalties                                                                                                                                                                                          |                       |                                 |                                        |                             |
| 16 Occupancy                                                                                                                                                                                          | 61,308.               |                                 |                                        |                             |
| 17 Travel                                                                                                                                                                                             | 1,176.                |                                 |                                        |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials                                                                                                     |                       |                                 |                                        |                             |
| 19 Conferences, conventions, and meetings                                                                                                                                                             | 111,682.              |                                 |                                        |                             |
| 20 Interest                                                                                                                                                                                           |                       |                                 |                                        |                             |
| 21 Payments to affiliates                                                                                                                                                                             |                       |                                 |                                        |                             |
| 22 Depreciation, depletion, and amortization                                                                                                                                                          | 27,452.               |                                 |                                        |                             |
| 23 Insurance                                                                                                                                                                                          | 5,563.                |                                 |                                        |                             |
| 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 <b>FUND RAISING EXPENSES</b>                                                                                                                                                                        | 155,721.              |                                 |                                        |                             |
| b <b>OTHER OFFICERS EXPENSES</b>                                                                                                                                                                      | 127,981.              |                                 |                                        |                             |
| c <b>OTHER PROGRAM FUNDS</b>                                                                                                                                                                          | 73,688.               |                                 |                                        |                             |
| d <b>MEMBERSHIP</b>                                                                                                                                                                                   | 43,060.               |                                 |                                        |                             |
| e All other expenses                                                                                                                                                                                  | 143,580.              |                                 |                                        |                             |
| 25 <b>Total functional expenses.</b> Add lines 1 through 24e                                                                                                                                          | 1,844,571.            |                                 |                                        |                             |
| 26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.                              |                       |                                 |                                        |                             |

Check here ☐ if following SOP 98-2 (ASC 958-720)

**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Form 990 (2013)

94-0955210 Page **11**

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X ☐

|                                                                                                                                          |                                                                                                                                                                                                                                                                                                                            | (A)<br>Beginning of year                                                                                                                                          |                   | (B)<br>End of year |                 |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|-----------------|
| <b>Assets</b>                                                                                                                            | <b>1</b> Cash - non-interest-bearing                                                                                                                                                                                                                                                                                       |                                                                                                                                                                   | <b>1</b>          | <b>500.</b>        |                 |
|                                                                                                                                          | <b>2</b> Savings and temporary cash investments                                                                                                                                                                                                                                                                            | <b>179,712.</b>                                                                                                                                                   | <b>2</b>          | <b>574,551.</b>    |                 |
|                                                                                                                                          | <b>3</b> Pledges and grants receivable, net                                                                                                                                                                                                                                                                                |                                                                                                                                                                   | <b>3</b>          |                    |                 |
|                                                                                                                                          | <b>4</b> Accounts receivable, net                                                                                                                                                                                                                                                                                          | <b>447,628.</b>                                                                                                                                                   | <b>4</b>          |                    |                 |
|                                                                                                                                          | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L                                                                                                                                               |                                                                                                                                                                   | <b>5</b>          |                    |                 |
|                                                                                                                                          | <b>6</b> 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 instr). Complete Part II of Sch L |                                                                                                                                                                   | <b>6</b>          |                    |                 |
|                                                                                                                                          | <b>7</b> Notes and loans receivable, net                                                                                                                                                                                                                                                                                   | <b>414,156.</b>                                                                                                                                                   | <b>7</b>          | <b>414,156.</b>    |                 |
|                                                                                                                                          | <b>8</b> Inventories for sale or use                                                                                                                                                                                                                                                                                       |                                                                                                                                                                   | <b>8</b>          |                    |                 |
|                                                                                                                                          | <b>9</b> Prepaid expenses and deferred charges                                                                                                                                                                                                                                                                             | <b>42,070.</b>                                                                                                                                                    | <b>9</b>          | <b>14,339.</b>     |                 |
|                                                                                                                                          | <b>10a</b> Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D                                                                                                                                                                                                                              | <b>10a 1,210,853.</b>                                                                                                                                             |                   |                    |                 |
|                                                                                                                                          | <b>b</b> Less accumulated depreciation                                                                                                                                                                                                                                                                                     | <b>10b 259,045.</b>                                                                                                                                               | <b>976,760.</b>   | <b>10c</b>         | <b>951,808.</b> |
|                                                                                                                                          | <b>11</b> Investments - publicly traded securities                                                                                                                                                                                                                                                                         |                                                                                                                                                                   | <b>11</b>         |                    |                 |
|                                                                                                                                          | <b>12</b> Investments - other securities. See Part IV, line 11                                                                                                                                                                                                                                                             | <b>586,061.</b>                                                                                                                                                   | <b>12</b>         | <b>945,796.</b>    |                 |
|                                                                                                                                          | <b>13</b> Investments - program-related. See Part IV, line 11                                                                                                                                                                                                                                                              |                                                                                                                                                                   | <b>13</b>         |                    |                 |
|                                                                                                                                          | <b>14</b> Intangible assets                                                                                                                                                                                                                                                                                                |                                                                                                                                                                   | <b>14</b>         |                    |                 |
|                                                                                                                                          | <b>15</b> Other assets. See Part IV, line 11                                                                                                                                                                                                                                                                               | <b>384,000.</b>                                                                                                                                                   | <b>15</b>         | <b>0.</b>          |                 |
| <b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)                                                               | <b>3,030,387.</b>                                                                                                                                                                                                                                                                                                          | <b>16</b>                                                                                                                                                         | <b>2,901,150.</b> |                    |                 |
| <b>Liabilities</b>                                                                                                                       | <b>17</b> Accounts payable and accrued expenses                                                                                                                                                                                                                                                                            | <b>43,928.</b>                                                                                                                                                    | <b>17</b>         | <b>21,074.</b>     |                 |
|                                                                                                                                          | <b>18</b> Grants payable                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                   | <b>18</b>         |                    |                 |
|                                                                                                                                          | <b>19</b> Deferred revenue                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                   | <b>19</b>         |                    |                 |
|                                                                                                                                          | <b>20</b> Tax-exempt bond liabilities                                                                                                                                                                                                                                                                                      |                                                                                                                                                                   | <b>20</b>         |                    |                 |
|                                                                                                                                          | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D                                                                                                                                                                                                                                            |                                                                                                                                                                   | <b>21</b>         |                    |                 |
|                                                                                                                                          | <b>22</b> 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                                                                                                                             |                                                                                                                                                                   | <b>22</b>         |                    |                 |
|                                                                                                                                          | <b>23</b> Secured mortgages and notes payable to unrelated third parties                                                                                                                                                                                                                                                   |                                                                                                                                                                   | <b>23</b>         |                    |                 |
|                                                                                                                                          | <b>24</b> Unsecured notes and loans payable to unrelated third parties                                                                                                                                                                                                                                                     |                                                                                                                                                                   | <b>24</b>         |                    |                 |
|                                                                                                                                          | <b>25</b> 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                                                                                                                                            |                                                                                                                                                                   | <b>25</b>         |                    |                 |
|                                                                                                                                          | <b>26</b> <b>Total liabilities.</b> Add lines 17 through 25                                                                                                                                                                                                                                                                | <b>43,928.</b>                                                                                                                                                    | <b>26</b>         | <b>21,074.</b>     |                 |
|                                                                                                                                          | <b>Net Assets or Fund Balances</b>                                                                                                                                                                                                                                                                                         | <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b> |                   |                    |                 |
| <b>27</b> Unrestricted net assets                                                                                                        |                                                                                                                                                                                                                                                                                                                            | <b>1,957,184.</b>                                                                                                                                                 | <b>27</b>         | <b>1,778,982.</b>  |                 |
| <b>28</b> Temporarily restricted net assets                                                                                              |                                                                                                                                                                                                                                                                                                                            | <b>1,029,275.</b>                                                                                                                                                 | <b>28</b>         | <b>1,101,094.</b>  |                 |
| <b>29</b> Permanently restricted net assets                                                                                              |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                   | <b>29</b>         |                    |                 |
| <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b> |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                   |                   |                    |                 |
| <b>30</b> Capital stock or trust principal, or current funds                                                                             |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                   | <b>30</b>         |                    |                 |
| <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund                                                               |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                   | <b>31</b>         |                    |                 |
| <b>32</b> Retained earnings, endowment, accumulated income, or other funds                                                               |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                   | <b>32</b>         |                    |                 |
| <b>33</b> <b>Total net assets or fund balances</b>                                                                                       |                                                                                                                                                                                                                                                                                                                            | <b>2,986,459.</b>                                                                                                                                                 | <b>33</b>         | <b>2,880,076.</b>  |                 |
| <b>34</b> <b>Total liabilities and net assets/fund balances</b>                                                                          |                                                                                                                                                                                                                                                                                                                            | <b>3,030,387.</b>                                                                                                                                                 | <b>34</b>         | <b>2,901,150.</b>  |                 |

Form **990** (2013)

**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Form 990 (2013)

94-0955210 Page **12**

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI ☐

|    |                                                                                                               |    |            |
|----|---------------------------------------------------------------------------------------------------------------|----|------------|
| 1  | Total revenue (must equal Part VIII, column (A), line 12)                                                     | 1  | 1,738,188. |
| 2  | Total expenses (must equal Part IX, column (A), line 25)                                                      | 2  | 1,844,571. |
| 3  | Revenue less expenses Subtract line 2 from line 1                                                             | 3  | <106,383.> |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | 4  | 2,986,459. |
| 5  | Net unrealized gains (losses) on investments                                                                  | 5  |            |
| 6  | Donated services and use of facilities                                                                        | 6  |            |
| 7  | Investment expenses                                                                                           | 7  |            |
| 8  | Prior period adjustments                                                                                      | 8  |            |
| 9  | Other changes in net assets or fund balances (explain in Schedule O)                                          | 9  | 0.         |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 2,880,076. |

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII ☒

|                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1 Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>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?<br>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.<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | 2a  | X  |
| b Were the organization's financial statements audited by an independent accountant?<br>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:<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                 | 2b  | X  |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O                                                                       | 2c  | X  |
| 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  | X  |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits                                                                                                                                                                                                       | 3b  |    |

Form **990** (2013)

**SCHEDULE D**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**Open to Public  
InspectionName of the organization **DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**Employer identification number  
**94-0955210****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? ☐ Yes ☐ No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply)
- |                                                                                              |                                                                              |
|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) | <input type="checkbox"/> Preservation of an historically important land area |
| <input type="checkbox"/> Protection of natural habitat                                       | <input type="checkbox"/> Preservation of a certified historic structure      |
| <input type="checkbox"/> Preservation of open space                                          |                                                                              |
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

- 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

|    | Held at the End of the Tax Year |
|----|---------------------------------|
| 2a |                                 |
| 2b |                                 |
| 2c |                                 |
| 2d |                                 |

- 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 ▶ \$ \_\_\_\_\_

**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Schedule D (Form 990) 2013

94-0955210 Page 2

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

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

- a ☐ Public exhibition  
b ☐ Scholarly research  
c ☐ Preservation for future generations

- d ☐ Loan or exchange programs  
e ☐ Other \_\_\_\_\_

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No

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

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.

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

|    | Amount |
|----|--------|
| 1c |        |
| 1d |        |
| 1e |        |
| 1f |        |

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☐ No

b If "Yes," explain the arrangement in Part 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 | (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  
(ii) related organizations

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

|        | Yes | No |
|--------|-----|----|
| 3a(i)  |     |    |
| 3a(ii) |     |    |
| 3b     |     |    |

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

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. 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                                                                                                |                                      | 162,000.                        |                              | 162,000.        |
| b Buildings                                                                                            |                                      | 824,041.                        | 58,549.                      | 765,492.        |
| c Leasehold improvements                                                                               |                                      |                                 |                              |                 |
| d Equipment                                                                                            |                                      |                                 |                              |                 |
| e Other                                                                                                |                                      | 224,812.                        | 200,496.                     | 24,316.         |
| <b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) |                                      |                                 |                              | <b>951,808.</b> |

Schedule D (Form 990) 2013



## DEPARTMENT OF CALIFORNIA VETERANS OF

Schedule D (Form 990) 2013

FOREIGN WARS OF THE UNITED STATES

94-0955210 Page 3

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security)      | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---------------------------------------------------------------------------|----------------|-----------------------------------------------------------|
| (1) Financial derivatives                                                 |                |                                                           |
| (2) Closely-held equity interests                                         |                |                                                           |
| (3) Other                                                                 |                |                                                           |
| (A) PUBLICLY TRADED                                                       |                |                                                           |
| (B) SECURITIES                                                            | 945,796.       | END-OF-YEAR MARKET VALUE                                  |
| (C)                                                                       |                |                                                           |
| (D)                                                                       |                |                                                           |
| (E)                                                                       |                |                                                           |
| (F)                                                                       |                |                                                           |
| (G)                                                                       |                |                                                           |
| (H)                                                                       |                |                                                           |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶ | 945,796.       |                                                           |

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment                                             | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---------------------------------------------------------------------------|----------------|-----------------------------------------------------------|
| (1)                                                                       |                |                                                           |
| (2)                                                                       |                |                                                           |
| (3)                                                                       |                |                                                           |
| (4)                                                                       |                |                                                           |
| (5)                                                                       |                |                                                           |
| (6)                                                                       |                |                                                           |
| (7)                                                                       |                |                                                           |
| (8)                                                                       |                |                                                           |
| (9)                                                                       |                |                                                           |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ |                |                                                           |

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description                                                             | (b) Book value |
|-----------------------------------------------------------------------------|----------------|
| (1)                                                                         |                |
| (2)                                                                         |                |
| (3)                                                                         |                |
| (4)                                                                         |                |
| (5)                                                                         |                |
| (6)                                                                         |                |
| (7)                                                                         |                |
| (8)                                                                         |                |
| (9)                                                                         |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ |                |

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability                                             | (b) Book value |
|-----------------------------------------------------------------------------|----------------|
| (1) Federal income taxes                                                    |                |
| (2)                                                                         |                |
| (3)                                                                         |                |
| (4)                                                                         |                |
| (5)                                                                         |                |
| (6)                                                                         |                |
| (7)                                                                         |                |
| (8)                                                                         |                |
| (9)                                                                         |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ |                |

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

Schedule D (Form 990) 2013

**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Schedule D (Form 990) 2013

94-0955210 Page 4

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

|          |                                                                                 |           |           |            |
|----------|---------------------------------------------------------------------------------|-----------|-----------|------------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements        |           | <b>1</b>  | 1,738,188. |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:             |           |           |            |
|          | <b>a</b> Net unrealized gains on investments                                    | <b>2a</b> |           |            |
|          | <b>b</b> Donated services and use of facilities                                 | <b>2b</b> |           |            |
|          | <b>c</b> Recoveries of prior year grants                                        | <b>2c</b> |           |            |
|          | <b>d</b> Other (Describe in Part XIII)                                          | <b>2d</b> |           |            |
|          | <b>e</b> Add lines 2a through 2d                                                |           | <b>2e</b> | 0.         |
| <b>3</b> | Subtract line 2e from line 1                                                    |           | <b>3</b>  | 1,738,188. |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:            |           |           |            |
|          | <b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b       | <b>4a</b> |           |            |
|          | <b>b</b> Other (Describe in Part XIII)                                          | <b>4b</b> |           |            |
|          | <b>c</b> Add lines 4a and 4b                                                    |           | <b>4c</b> | 0.         |
| <b>5</b> | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) |           | <b>5</b>  | 1,738,188. |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

|          |                                                                                 |           |           |            |
|----------|---------------------------------------------------------------------------------|-----------|-----------|------------|
| <b>1</b> | Total expenses and losses per audited financial statements                      |           | <b>1</b>  | 1,844,571. |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:               |           |           |            |
|          | <b>a</b> Donated services and use of facilities                                 | <b>2a</b> |           |            |
|          | <b>b</b> Prior year adjustments                                                 | <b>2b</b> |           |            |
|          | <b>c</b> Other losses                                                           | <b>2c</b> |           |            |
|          | <b>d</b> Other (Describe in Part XIII.)                                         | <b>2d</b> |           |            |
|          | <b>e</b> Add lines 2a through 2d                                                |           | <b>2e</b> | 0.         |
| <b>3</b> | Subtract line 2e from line 1                                                    |           | <b>3</b>  | 1,844,571. |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:              |           |           |            |
|          | <b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b       | <b>4a</b> |           |            |
|          | <b>b</b> Other (Describe in Part XIII)                                          | <b>4b</b> |           |            |
|          | <b>c</b> Add lines 4a and 4b                                                    |           | <b>4c</b> | 0.         |
| <b>5</b> | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) |           | <b>5</b>  | 1,844,571. |

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

**EXPLANATION: THE FEDERAL INCOME TAX RETURNS OF THE DEPARTMENT FOR JUNE 2014, JUNE 2013, AND JUNE 2012 CAN BE SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE.**

(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

### Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ **Attach to Form 990 or Form 990-EZ.**

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

2013

## Open To Public Inspection

|                          |                                                                           |
|--------------------------|---------------------------------------------------------------------------|
| Name of the organization | DEPARTMENT OF CALIFORNIA VETERANS OF<br>FOREIGN WARS OF THE UNITED STATES |
|--------------------------|---------------------------------------------------------------------------|

**Employer identification number**  
94-0955210

## Part I

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

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

- a ☒ Mail solicitations  
b ☒ Internet and email solicitations  
c ☐ Phone solicitations  
d ☐ In-person solicitations  
e ☐ Solicitation of non-government grants  
f ☐ Solicitation of government grants  
g ☐ Special fundraising events

- 2 a** 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 |                                   |                                                                  |                                                   |
| AMERICAN VETERANS PUBLICATIONS - PO BOX 16325,            | PUBLIC RELATIONS AND FUNDRAISING CAMPAIGN, | X                                                              |    | 49,501.                           | 40,320.                                                          | 9,181.                                            |
|                                                           |                                            |                                                                |    |                                   |                                                                  |                                                   |
|                                                           |                                            |                                                                |    |                                   |                                                                  |                                                   |
|                                                           |                                            |                                                                |    |                                   |                                                                  |                                                   |
|                                                           |                                            |                                                                |    |                                   |                                                                  |                                                   |
|                                                           |                                            |                                                                |    |                                   |                                                                  |                                                   |
|                                                           |                                            |                                                                |    |                                   |                                                                  |                                                   |
|                                                           |                                            |                                                                |    |                                   |                                                                  |                                                   |
|                                                           |                                            |                                                                |    |                                   |                                                                  |                                                   |
|                                                           |                                            |                                                                |    |                                   |                                                                  |                                                   |
|                                                           |                                            |                                                                |    |                                   |                                                                  |                                                   |
| <b>Total</b>                                              |                                            |                                                                |    | 49,501.                           | 40,320.                                                          | 9,181.                                            |

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

CA

## DEPARTMENT OF CALIFORNIA VETERANS OF

Schedule G (Form 990 or 990-EZ) 2013 **FOREIGN WARS OF THE UNITED STATES**

94-0955210 Page 2

**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<br><b>TELEPHONE<br/>AND MAIL SOL</b> | (b) Event #2 | (c) Other events<br><b>NONE</b> | (d) Total events<br>(add col. (a) through<br>col. (c)) |
|-----------------------------------------------------------------|---------------------------------------------------|--------------|---------------------------------|--------------------------------------------------------|
|                                                                 | (event type)                                      | (event type) | (total number)                  |                                                        |
| <b>Revenue</b>                                                  |                                                   |              |                                 |                                                        |
| 1 Gross receipts                                                | 49,501.                                           |              |                                 | 49,501.                                                |
| 2 Less: Contributions                                           | 49,501.                                           |              |                                 | 49,501.                                                |
| 3 Gross income (line 1 minus line 2)                            |                                                   |              |                                 |                                                        |
| <b>Direct Expenses</b>                                          |                                                   |              |                                 |                                                        |
| 4 Cash prizes                                                   |                                                   |              |                                 |                                                        |
| 5 Noncash prizes                                                |                                                   |              |                                 |                                                        |
| 6 Rent/facility costs                                           |                                                   |              |                                 |                                                        |
| 7 Food and beverages                                            |                                                   |              |                                 |                                                        |
| 8 Entertainment                                                 |                                                   |              |                                 |                                                        |
| 9 Other direct expenses                                         | 40,320.                                           |              |                                 | 40,320.                                                |
| 10 Direct expense summary. Add lines 4 through 9 in column (d)  |                                                   |              |                                 | 40,320.                                                |
| 11 Net income summary. Subtract line 10 from line 3, column (d) |                                                   |              |                                 | <40,320.>                                              |

**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<br>bingo/progressive bingo                    | (c) Other gaming                                                    | (d) Total gaming (add<br>col. (a) through col. (c)) |
|----------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------------------------|
| <b>Revenue</b>                                                       |                                                                     |                                                                     |                                                                     |                                                     |
| 1 Gross revenue                                                      |                                                                     |                                                                     |                                                                     |                                                     |
| <b>Direct Expenses</b>                                               |                                                                     |                                                                     |                                                                     |                                                     |
| 2 Cash prizes                                                        |                                                                     |                                                                     |                                                                     |                                                     |
| 3 Noncash prizes                                                     |                                                                     |                                                                     |                                                                     |                                                     |
| 4 Rent/facility costs                                                |                                                                     |                                                                     |                                                                     |                                                     |
| 5 Other direct expenses                                              |                                                                     |                                                                     |                                                                     |                                                     |
| 6 Volunteer labor                                                    | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |                                                     |
| 7 Direct expense summary. Add lines 2 through 5 in column (d)        |                                                                     |                                                                     |                                                                     |                                                     |
| 8 Net gaming income summary. Subtract line 7 from line 1, 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: \_\_\_\_\_

**DEPARTMENT OF CALIFORNIA VETERANS OF**

Schedule G (Form 990 or 990-EZ) 2013 **FOREIGN WARS OF THE UNITED STATES**

**94-0955210** Page **3**

- 11** Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity operated in:
- |          |                             |            |   |
|----------|-----------------------------|------------|---|
| <b>a</b> | The organization's facility | <b>13a</b> | % |
| <b>b</b> | An outside facility         | <b>13b</b> | % |
- 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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV** **Supplemental Information.** 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).

**SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:**

**(I) NAME OF FUNDRAISER:** AMERICAN VETERANS PUBLICATIONS

**(I) ADDRESS OF FUNDRAISER:** PO BOX 16325, LITTLE ROCK, AK 72231

**PART I, LINE 2B, COLUMN (V):**

**EXPLANATION:** COSTS ASSOCIATED WITH MAIL AND TELEPHONE SOLICITATIONS.

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES

Employer identification number  
94-0955210

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

US WHO HAVE SERVED IN A FOREIGN WAR.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

VFW DEPARTMENT OF CALIFORNIA CONVENTION

FORM 990, PART VI, SECTION A, LINE 6:

EXPLANATION: MEMBERS ARE VETERANS OF FOREIGN WARS.

FORM 990, PART VI, SECTION A, LINE 7A:

EXPLANATION: ALL BOARD MEMBERS ARE ELECTED BY MEMBERSHIP.

FORM 990, PART VI, SECTION A, LINE 7B:

EXPLANATION: ALL DECISIONS MADE BY THE BOARD ARE APPROVED BY BOARD OR  
MEMBERSHIP.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: OFFICERS REVIEW AND SIGN. THE BOARD WILL BE PROVIDED A COPY  
IF REQUESTED.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: MEMBERS WITH CONFLICT OF INTERESTS ARE REQUIRED TO ABSTAIN  
DURING ELECTIONS OR APPROVAL PROCESS AND IT IS MONITORED BY OTHER MEMBERS.

FORM 990, PART VI, SECTION B, LINE 15B:

EXPLANATION: OFFICERS COMPENSATION IS APPROVED THROUGH THE BUDGET PROCESS.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2013)

332211  
09-04-13

Name of the organization **DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Employer identification number  
**94-0955210**

**FORM 990, PART VI, SECTION C, LINE 18:**

**EXPLANATION: OFFICERS REVIEW AND SIGN. THE BOARD WILL BE PROVIDED A COPY  
IF REQUESTED.**

**FORM 990, PART VI, SECTION C, LINE 19:**

**EXPLANATION: UPON REQUEST.**

**FORM 990, PART XII, LINE 2C:**

**EXPLANATION: NO CHANGE.**

## Related Organizations and Unrelated Partnerships

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

► Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

**Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33**

[illegible]

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

| (a)<br>Name, address, and EIN<br>of related organization                                                         | (b)<br>Primary activity | (c)<br>Legal domicile (state or<br>foreign country) | (d)<br>Exempt Code<br>section | (e)<br>Public charity<br>status (if section<br>501(c)(3)) | (f)<br>Direct controlling<br>entity | (g)<br>Section 512(b)(13)<br>controlled<br>entity? |    |
|------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------------------------|-------------------------------|-----------------------------------------------------------|-------------------------------------|----------------------------------------------------|----|
|                                                                                                                  |                         |                                                     |                               |                                                           |                                     | Yes                                                | No |
| VETERANS OF FOREIGN WARS OF THE UNITED STATES - 44-0474290, 406 W 34TH STREET, KANSAS CITY, MO 64111             | NATIONAL ORGANIZATION   | MISSOURI                                            | 19                            |                                                           |                                     |                                                    |    |
| LADIES AUXILIARY VETERANS OF FOREIGN WARS OF THE UNITED STATES, DEPT OF CA - 1510 J STREET, SACRAMENTO, CA 95814 | AUXILIARY ORGANIZATION  | CALIFORNIA                                          | 19                            |                                                           |                                     |                                                    | X  |
| VFW DEPARTMENT OF CALIFORNIA FOUNDATION - 20-1343181, 1510 J STREET, SACRAMENTO, CA 95814                        | AUXILIARY ORGANIZATION  | CALIFORNIA                                          | 3                             |                                                           |                                     |                                                    | X  |
| VFW DEPARTMENT OF CALIFORNIA HEADQUARTERS BLDG - 23-7018149, 1510 J STREET, SACRAMENTO, CA 95814                 | BUILDING CORPORATION    | CALIFORNIA                                          | 2                             |                                                           |                                     |                                                    | X  |

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



## Part II

[illegible]

## Page 2

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

[illegible]

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

[illegible]

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on 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.                                                                      |  | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----|----|
| <b>1</b> 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? |  |     |    |
| <b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity                                                        |  | 1a  | X  |
| <b>b</b> Gift, grant, or capital contribution to related organization(s)                                                                                     |  | 1b  | X  |
| <b>c</b> Gift, grant, or capital contribution from related organization(s)                                                                                   |  | 1c  | X  |
| <b>d</b> Loans or loan guarantees to or for related organization(s)                                                                                          |  | 1d  | X  |
| <b>e</b> Loans or loan guarantees by related organization(s)                                                                                                 |  | 1e  | X  |
| <b>f</b> Dividends from related organization(s)                                                                                                              |  | 1f  | X  |
| <b>g</b> Sale of assets to related organization(s)                                                                                                           |  | 1g  | X  |
| <b>h</b> Purchase of assets from related organization(s)                                                                                                     |  | 1h  | X  |
| <b>i</b> Exchange of assets with related organization(s)                                                                                                     |  | 1i  | X  |
| <b>j</b> Lease of facilities, equipment, or other assets to related organization(s)                                                                          |  | 1j  | X  |
| <b>k</b> Lease of facilities, equipment, or other assets from related organization(s)                                                                        |  | 1k  | X  |
| <b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)                                                      |  | 1l  | X  |
| <b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)                                                       |  | 1m  | X  |
| <b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)                                                       |  | 1n  | X  |
| <b>o</b> Sharing of paid employees with related organization(s)                                                                                              |  | 1o  | X  |
| <b>p</b> Reimbursement paid to related organization(s) for expenses                                                                                          |  | 1p  | X  |
| <b>q</b> Reimbursement paid by related organization(s) for expenses                                                                                          |  | 1q  | X  |
| <b>r</b> Other transfer of cash or property to related organization(s)                                                                                       |  | 1r  | X  |
| <b>s</b> Other transfer of cash or property from related organization(s)                                                                                     |  | 1s  | X  |

**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)<br>Name of related organization           | (b)<br>Transaction type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|-----------------------------------------------|-------------------------------|------------------------|----------------------------------------------|
| LADIES AUXILIARY VFW DEPARTMENT OF CALIFORNIA | J                             | 12,000.                |                                              |
| VFW DEPARTMENT OF CA FOUNDATION               | C                             | 45,000.                |                                              |
| VFW POST 8327                                 | C                             | 15,000.                |                                              |
| VFW DEPARTMENT OF CA FOUNDATION               | E                             | 14,074.                |                                              |
| VETERANS OF FOREIGN WARS OF THE UNITED STATES | M                             | 512,518.               |                                              |
| VETERANS OF FOREIGN WARS OF THE UNITED STATES | M                             | 464,844.               |                                              |

DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES

94-0955210

Schedule R (Form 990)

**Part V** Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

| (a)                                              | (b)                    | (c)             | (d)                                   |
|--------------------------------------------------|------------------------|-----------------|---------------------------------------|
| Name of other organization                       | Transaction type (a-r) | Amount involved | Method of determining amount involved |
| LADIES AUXILIARY VFW DEPARTMENT OF<br>CALIFORNIA | C                      | 4,333.          |                                       |
| (8)                                              |                        |                 |                                       |
| (9)                                              |                        |                 |                                       |
| (10)                                             |                        |                 |                                       |
| (11)                                             |                        |                 |                                       |
| (12)                                             |                        |                 |                                       |
| (13)                                             |                        |                 |                                       |
| (14)                                             |                        |                 |                                       |
| (15)                                             |                        |                 |                                       |
| (16)                                             |                        |                 |                                       |
| (17)                                             |                        |                 |                                       |
| (18)                                             |                        |                 |                                       |
| (19)                                             |                        |                 |                                       |
| (20)                                             |                        |                 |                                       |
| (21)                                             |                        |                 |                                       |
| (22)                                             |                        |                 |                                       |
| (23)                                             |                        |                 |                                       |
| (24)                                             |                        |                 |                                       |

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]

Provide additional information for responses to questions on Schedule R (see instructions).

**Depreciation and Amortization 990**  
 (Including Information on Listed Property)

OMB No 1545-0172

**2013**

Attachment  
 Sequence No 179

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

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**DEPARTMENT OF CALIFORNIA VETERANS OF  
 FOREIGN WARS OF THE UNITED STATES**

**FORM 990 PAGE 10**

**94-0955210**

**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                                                                   | 3                            | 2,000,000.       |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-                                                        | 4                            |                  |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            |                  |
| 6  | (a) Description of property                                                                                                             | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property. Enter the amount from line 29                                                                                          | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7                                                    | 8                            |                  |
| 9  | Tentative deduction. Enter the smaller of line 5 or line 8                                                                              | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562                                                                   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5                                         | 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 2014. 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.)**

|    |                                                                                                                          |    |         |
|----|--------------------------------------------------------------------------------------------------------------------------|----|---------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year | 14 |         |
| 15 | Property subject to section 168(f)(1) election                                                                           | 15 |         |
| 16 | Other depreciation (including ACRS)                                                                                      | 16 | 27,452. |

**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 2013                                                  | 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 2013 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 2013 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 instr | 22 | 27,452. |
| 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 |         |

**DEPARTMENT OF CALIFORNIA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES**

Form 4562 (2013)

94-0955210 Page 2

**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.)**

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

**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.

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

|                                                                                                                                                                                                                                  |            |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?                                                                                        | <b>Yes</b> | <b>No</b> |
| <b>38</b> 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 |            |           |
| <b>39</b> Do you treat all use of vehicles by employees as personal use?                                                                                                                                                         |            |           |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?                                                   |            |           |
| <b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?                                                                                                                                        |            |           |

**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**

| <b>(a)</b><br>Description of costs                                                   | <b>(b)</b><br>Date amortization begins | <b>(c)</b><br>Amortizable amount | <b>(d)</b><br>Code section | <b>(e)</b><br>Amortization period or percentage | <b>(f)</b><br>Amortization for this year |
|--------------------------------------------------------------------------------------|----------------------------------------|----------------------------------|----------------------------|-------------------------------------------------|------------------------------------------|
| <b>42</b> Amortization of costs that begins during your 2013 tax year:               |                                        |                                  |                            |                                                 |                                          |
|                                                                                      |                                        |                                  |                            |                                                 |                                          |
| <b>43</b> Amortization of costs that began before your 2013 tax year                 |                                        |                                  |                            |                                                 | <b>43</b>                                |
| <b>44</b> Total. Add amounts in column (f). See the instructions for where to report |                                        |                                  |                            |                                                 | <b>44</b>                                |



# Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

► Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

*Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.*

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

## Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐

*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns*

|                                                                                    |                                                                                                                                               | Enter filer's identifying number                             |
|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| Type or print<br><br>File by the due date for filing your return. See instructions | Name of exempt organization or other filer, see instructions<br><b>DEPARTMENT OF CALIFORNIA VETERANS OF FOREIGN WARS OF THE UNITED STATES</b> | Employer identification number (EIN) or<br><b>94-0955210</b> |
|                                                                                    | Number, street, and room or suite no. If a P O box, see instructions<br><b>9136 ELK GROVE BLVD.</b>                                           | Social security number (SSN)                                 |
|                                                                                    | City, town or post office, state, and ZIP code. For a foreign address, see instructions<br><b>ELK GROVE, CA 95624</b>                         |                                                              |

Enter the Return code for the return that this application is for (file a separate application for each return)

**01**

| Application Is For                       | Return Code | Application Is For                | Return Code |
|------------------------------------------|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                  | 01          | Form 990-T (corporation)          | 07          |
| Form 990-BL                              | 02          | Form 1041-A                       | 08          |
| Form 4720 (individual)                   | 03          | Form 4720 (other than individual) | 09          |
| Form 990-PF                              | 04          | Form 5227                         | 10          |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05          | Form 6069                         | 11          |
| Form 990-T (trust other than above)      | 06          | Form 8870                         | 12          |

**JOSEPH N GUEST**

- The books are in the care of ► **9136 ELK GROVE BLVD - ELK GROVE, CA 95624**

Telephone No. ► **(916) 509-8712**

Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **FEBRUARY 15, 2015**, to file the exempt organization return for the organization named above. The extension is for the organization's return for.

► ☐ calendar year \_\_\_\_\_ or

► ☒ tax year beginning **JUL 1, 2013**, and ending **JUN 30, 2014**

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

|                                                                                                                                                                                       |    |    |    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|
| 3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions                                   | 3a | \$ | 0. |
| b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit | 3b | \$ | 0. |
| c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.      | 3c | \$ | 0. |

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.