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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

▶ Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 09-01-2013 , 2013, and ending 08-31-2014

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

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

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
406 W 34TH ST

City or town, state or province, country, and ZIP or foreign postal code
KANSAS CITY, MO 64111

D Employer identification number
44-0474290

E Telephone number
(816)756-3390

G Gross receipts $ 146,701,323

F Name and address of principal officer
ROBERT B GREENE
406 W 34TH ST
KANSAS CITY, MO 64111

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 VFW ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1899

M State of legal domicile

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE ORGANIZATIONAL PURPOSES, AS SET FORTH IN THE CONGRESSIONAL CHARTER, ARE FRATERNAL, PATRIOTIC, HISTORICAL, CHARITABLE AND EDUCATIONAL ACTIVITIES INCLUDE VETERANS ADVOCACY, HISTORICAL EDUCATION AND COMMEMORATION, PROMOTING PATRIOTISM, YOUTH ACTIVITIES AND COMMUNITY SERVICE, ADVOCATING FOR NATIONAL DEFENSE AND OUR MEN AND WOMEN IN UNIFORM, AND ASSISTING NEEDY VETERANS, MILITARY PERSONNEL AND THEIR FAMILIES

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	65
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	59
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	**5**	211
6	Total number of volunteers (estimate if necessary)	**6**	3,000
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	4,070,848
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	-10,908

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)	69,360,142	67,326,731
	9 Program service revenue (Part VIII, line 2g)	14,644,388	14,417,040
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,376,243	5,090,788
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,063,751	5,216,105
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	94,444,524	92,050,664
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)	9,465,636	9,576,448
	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)	15,099,990	14,863,062
	16a Professional fundraising fees (Part IX, column (A), line 11e)	1,750,930	1,873,789
	b Total fundraising expenses (Part IX, column (D), line 25) ▶25,626,611		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	58,269,125	59,877,534
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	84,585,681	86,190,833
	19 Revenue less expenses Subtract line 18 from line 12	9,858,843	5,859,831

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	239,113,035	274,572,983
	21 Total liabilities (Part X, line 26)	173,822,195	197,463,877
	22 Net assets or fund balances Subtract line 21 from line 20	65,290,840	77,109,106

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

****** | 2015-01-13
Signature of officer | Date

ROBERT B GREENE QUARTERMASTER GENERAL
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
ROBERT H FRANK		2015-01-06		P00943320

Firm's name ▶ FRANK & COMPANY PC | Firm's EIN ▶ 54-1156733

Firm's address ▶ 1360 BEVERLY ROAD SUITE 300
MCLEAN, VA 22101 | Phone no (703) 821-0702

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

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

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☑ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 14,657,833 including grants of $ 1,443,298) (Revenue $)

VETERANS SERVICE ACTIVITIES - THE VFW MISSION INCLUDES THE MANDATE TO PRESERVE AND STRENGTHEN COMRADESHIP AMONG VETERANS AND TO PROVIDE ASSISTANCE TO THEM, THEIR WIDOWS AND ORPHANS TO MEET THIS OBLIGATION, THE VFW DELIVERS A BROAD RANGE OF PROGRAMS AND SERVICES TO VETERANS THROUGH A NATIONAL ORGANIZATION STRUCTURE THAT EXTENDS TO POSTS IN COMMUNITIES THROUGHOUT THE COUNTRY AT THE STATE LEVEL, THE DEPARTMENT SERVICE OFFICER PLAYS A KEY ROLE IN ASSISTING VETERANS IN DEALING WITH THE DEPARTMENT OF VETERANS AFFAIRS AND OTHER AGENCIES THESE OFFICERS ARE FORMALLY TRAINED AND ACCREDITED TO REPRESENT BOTH MEMBER AND NON-MEMBER VETERANS AND THEIR DEPENDENTS OR SURVIVORS IN APPLYING FOR AND OBTAINING DEPARTMENT OF VETERANS AFFAIRS (VA) BENEFITS THE VFW NATIONAL VETERANS SERVICE STAFF PROVIDES ADDITIONAL SPECIALIZED EXPERTISE SUCH AS REPRESENTATION AT THE VA BOARD OF VETERANS APPEALS AND AT THE BENEFITS DELIVERY AT DISCHARGE POINTS FOR SOON TO BE DISCHARGED ACTIVE DUTY MILITARY PERSONNEL THIS STRUCTURE ENSURES THAT NO VETERAN, DEPENDENT OR SURVIVOR NEEDS TO DEAL WITH THE AGENCIES ADMINISTERING VETERANS PROGRAMS WITHOUT EXPERT REPRESENTATION FOR THE FISCAL YEAR ENDED AUGUST 31, 2014, SERVICE OFFICERS AND VFW NATIONAL STAFF ASSISTED IN 81,590 FAVORABLE CLAIMS TO RECOVER ALMOST $1 5 BILLION IN BENEFITS IN ADDITION, THE VFW EXPENDED $507,967 TO PROVIDE TRAINING TO 445 SERVICE OFFICERS AT BASIC, ADVANCED, AND PROFICIENCY TRAINING CONFERENCES THE VFW ALSO PROVIDED $148,512 FOR FREE CALL DAYS AND PHONE CARDS SO THAT DEPLOYED TROOPS COULD MAKE OVER 173,000 CALLS HOME AND TALK WITH LOVED ONES AT NO COST TO THE SERVICE MEMBER ADDITIONALLY, THE VFW PROVIDED OVER $550,000 IN HELP-A-HERO SCHOLARSHIPS TO 138 SERVICE MEMBERS AND VETERANS TO PROVIDE FINANCIAL ASSISTANCE TO COMPLETE EDUCATIONAL GOALS

4b (Code) (Expenses $ 15,278,004 including grants of $ 199,774) (Revenue $)

COMMUNITY SERVICE AND PATRIOTIC ACTIVITIES - COMMUNITY SERVICE IS A MAJOR PRIORITY OF THE VFW THE VFW'S MISSION INCLUDES MAINTAINING TRUE ALLEGIANCE TO THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND FIDELITY TO ITS CONSTITUTION AND LAWS, FOSTERING TRUE PATRIOTISM AND LOVE OF COUNTRY, AND MAINTAINING AND EXTENDING THE INSTITUTIONS OF AMERICAN FREEDOM TO FULFILL THESE OBJECTIVES, THE VFW HAS A COMPREHENSIVE SET OF EDUCATIONAL AND INFORMATIONAL PROGRAMS, MATERIALS, AND ACTIVITIES THAT REACH OUT TO EVERY AMERICAN VIRTUALLY EVERY DAY OF THE YEAR THE MAJOR ELEMENTS OF VFW COMMUNITY SERVICE INCLUDE COMMUNITY ACTIVITIES, CITIZENSHIP EDUCATION, SAFETY PROGRAMS, AND YOUTH ACTIVITIES COMMUNITY ACTIVITIES INCLUDE ASSISTANCE IN CONDUCTING BLOOD DRIVES, RECYCLING PROGRAMS, AND NEIGHBORHOOD AND HIGHWAY BEAUTIFICATION PROJECTS, COOPERATING WITH OTHER ORGANIZATIONS THROUGH ASSISTANCE IN CAMPAIGNS SUCH AS U S SAVINGS BONDS, AID TO SENIOR CITIZENS, VOLUNTEERING IN HOSPITALS AND NURSING HOMES, AND ASSISTING FAMILIES IN TIMES OF PERSONAL TRAGEDY OR ILLNESS, AND ASSISTANCE TO CHURCHES AND SCHOOLS THROUGH VOLUNTEERING AND SPEAKER PROGRAMS CITIZENSHIP EDUCATION, MATERIALS, AND ACTIVITIES ARE GEARED TO REMIND, EDUCATE, AND INFORM CITIZENS OF THEIR COUNTRY'S TRADITIONS, FREEDOMS, AND THE NEED TO PRESERVE AND PROTECT THEM KEY ELEMENTS OF CITIZENSHIP EDUCATION INCLUDES PUBLICATIONS AND DISSEMINATION OF INFORMATION HONORING THE FLAG, PROPER FLAG DISPLAY, THE FLAG HISTORY AND THE FLAG CODE AS WELL AS PERIODIC DISTRIBUTION OF FREE FLAGS SUPPORT OF CITIZENSHIP EDUCATION IN SCHOOLS THROUGH DISTRIBUTION OF CITIZENSHIP EDUCATION MATERIALS AND SCHOOL FOLDERS CONTAINING COPIES OF THE DECLARATION OF INDEPENDENCE, THE CONSTITUTION, AND OTHER IMPORTANT HISTORICAL DOCUMENTS, PUBLICATION AND DISSEMINATION OF INFORMATION CONCERNING OFFICIAL PATRIOTIC HOLIDAYS SUCH AS MEMORIAL DAY, V-J DAY, VETERANS DAY, AND D-DAY, CELEBRATION OF PATRIOTIC HOLIDAYS THROUGH PARTICIPATION IN PARADES, PRESENTATIONS AND ASSEMBLIES, DISTRIBUTION OF PATRIOTIC LITERATURE AND EMBLEMATIC MATERIALS TO INDIVIDUALS, ORGANIZATIONS AND SCHOOLS, AND ACTIVITIES TO SUPPORT "GET OUT THE VOTE" CAMPAIGNS THE SAFETY MATERIALS AND ACTIVITIES IN THE OVERALL COMMUNITY SERVICE CATEGORY INCLUDE PEDESTRIAN SAFETY, DRUG AWARENESS, RECREATIONAL SAFETY AND HOME AND FIRE SAFETY FOR YOUTH ACTIVITIES, THE VFW SUPPORTS AMERICA'S YOUTH ATHLETIC PROGRAMS BY ENCOURAGING LOCAL POSTS TO SPONSOR TEAMS AND PROVIDE LEADERSHIP VFW ENCOURAGES AMERICA'S YOUTH TO BE GOOD CITIZENS BY PROVIDING CITIZENSHIP EDUCATIONAL MATERIALS AND HONORING OUTSTANDING COMMUNITY SERVICE BY YOUNG PEOPLE VFW ENCOURAGES ACADEMIC PROGRESS AND ACHIEVEMENT THROUGH A NATIONAL SCHOLARSHIP PROGRAM FOR HIGH SCHOOL STUDENTS AND ANOTHER FOR JUNIOR HIGH STUDENTS PARTICIPATING STUDENTS MAY RECEIVE SCHOLARSHIPS AT THE LOCAL, STATE AND NATIONAL LEVEL

4c (Code) (Expenses $ 11,850,406 including grants of $ 7,933,376) (Revenue $)

DEPARTMENT AND LOCAL POST ACTIVITIES - DEPARTMENT AND LOCAL POST ACTIVITIES ARE VITAL COMPONENTS OF THE VETERANS SERVICE, COMMUNITY SERVICE, AND MILITARY ASSISTANCE PROGRAMS SUPPORT FROM THE VFW NATIONAL HEADQUARTERS IS CRITICAL TO THE ACHIEVEMENT OF THE VFW MISSION THE VFW NATIONAL HEADQUARTERS PROVIDED $7,933,376 IN GRANTS TO HELP SUPPORT VETERANS SERVICE PROGRAMS AND COMMUNITY SERVICE PROGRAMS AT THE VFW STATE LEVEL THESE GRANTS ARE USED TO PROVIDE EQUIPMENT, PERSONNEL AND RESOURCES NEEDED AT THE STATE LEVEL TO CARRY OUT THE VETERANS SERVICE ACTIVITIES DESCRIBED ABOVE THESE FUNDS ARE ALSO USED TO PROVIDE LEADERSHIP, ADMINISTRATION, INFORMATION AND INCENTIVES TO MOBILIZE VOLUNTEER EFFORTS IN LOCAL COMMUNITIES IN SUPPORT OF PATRIOTIC ACTIVITIES, COMMUNITY PROJECTS, YOUTH ACTIVITIES, AND EFFORTS TO SUPPORT ACTIVE DUTY MILITARY PERSONNEL, GUARD AND RESERVES IN ADDITION, FUNDS ARE PROVIDED TO ASSIST WITH NATURAL DISASTERS AFFECTING MEMBERS AND THEIR FAMILIES AND TO ASSIST NEEDY VETERANS AND MILITARY PERSONNEL AND THEIR FAMILIES

(Code) (Expenses $ 10,037,493 including grants of $) (Revenue $)

MEMBERSHIP SERVICES - VFW PROVIDES A MAGAZINE AND EMBLEMATIC SUPPLIES TO MEMBERS AND VETERANS TO PROMOTE HISTORICAL EDUCATION AND COMMEMORATION AND PROMOTION OF PATRIOTIC SUPPORT AND ACTIVITIES THE VFW MAGAZINE PROVIDES MEMBERS AND THE GENERAL PUBLIC INFORMATION CONCERNING LEGISLATIVE AND ADMINISTRATIVE ISSUES RELATING TO VETERANS, HEALTH PROBLEMS CONFRONTING VETERANS, HISTORICAL AND COMMEMORATIVE EVENTS AND ACTIVITIES, SUPPORT PROVIDED BY MEMBERS IN SUPPORT OF VFW SPONSORED PROGRAMS IN THEIR LOCAL COMMUNITIES AND OTHER INFORMATION TO ENCOURAGE MEMBERS TO ACT

(Code) (Expenses $ 3,058,259 including grants of $) (Revenue $)

NATIONAL LEGISLATIVE SERVICE ACTIVITIES - LEGISLATIVE SERVICES SERVE THE MEMBERSHIP THROUGH PROTECTION AND ENHANCEMENT OF VETERAN'S BENEFITS AT FEDERAL, STATE AND LOCAL LEVELS THIS SERVICE ENSURES THE VIEWS OF VETERANS ARE PRESENTED TO LEGISLATORS AND PROVIDES RECOMMENDATIONS CONCERNING PROPOSED LEGISLATION THE MEMBERSHIP IS KEPT INFORMED OF THESE ACTIVITIES THROUGH THE VFW MAGAZINE AND THE WASHINGTON ACTION REPORTER VFW REGULARLY APPEALS TO LAWMAKERS AND DEFENSE LEADERSHIP TO ENSURE THE HIGHEST LEVEL OF TRAINING, EQUIPMENT AND COMPENSATION FOR AMERICA'S SOLDIERS, SAILORS, AIRMEN, MARINES, AND COAST GUARD PERSONNEL

(Code) (Expenses $ 1,298,012 including grants of $) (Revenue $)

EDUCATIONAL AND INFORMATIVE ACTIVITIES

4d Other program services (Describe in Schedule O)

(Expenses $ 14,393,764 including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 56,180,007

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
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? *If "Yes," complete Schedule F, Parts II and IV*	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17	Yes	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

21	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*	**21**	Yes	
22	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*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		
26	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*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	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*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response 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 . .	1a	802		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	211		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a		Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	3b		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	65		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	59		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	**3**			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	**5**			No
6	Did the organization have members or stockholders?	**6**		Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**		Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	**8a**		Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	**9**			No

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ AK , AZ , AR , CO , CT , FL , GA , IL , KY , LA , ME , MD , MN , MS , NH , NJ , NY , NC , ND , OH , OK , PA , SC , TN , UT , WA , WV

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

☐ 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

▶ ROBERT B GREENE 406 W 34TH ST
KANSAS CITY, MO 64111 (816) 756-3390

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b **Sub-Total** . . . . . ▶										
c **Total from continuation sheets to Part VII, Section A** . . . . ▶										
d **Total (add lines 1b and 1c)** . . . . . ▶								2,106,857	0	301,981

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 ▶ 17

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
SOUTHWEST CAGING CORPORATION 5342 NW 25TH STREET TOPEKA KS 66618	CAGING SERVICES	1,489,126
BRICKMILL MARKETING SERVICES 24 MILL BROOK ROAD WILTON NH 03086	FUNDRAISING SERVICES	1,234,616
GLM COMMUNICATIONS INC 242 W 27TH STREET 1B NEW YORK NY 10001	MAGAZINE ADVERTISING BROKER	1,109,414
COMMERCE REGISTER INC PO BOX 190 MIDLAND PARK NJ 07432	DATA PROCESSING SERVICES	872,709
MDS COMMUNICATIONS CORP 545 W JUANITA AVENUE MESA AZ 85210	TELEMARKETING SERVICES	731,298

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 30

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d	1,370,000			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	65,956,731			
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . . ▶		67,326,731			
Program Service Revenue			Business Code				
	2a	MEMBERSHIP DUES	900099	7,360,948	7,360,948		
	b	MAGAZINE ADVERTISING	541800	4,081,603		4,081,603	
	c	MEMBER INSURANCE PROGRAM	524298	2,234,388			2,234,388
	d	CONVENTION REGISTRATION & BOOTH	900099	372,598			372,598
	e	RENTAL INCOME FROM AFFILIATES	531390	214,171			214,171
	f	All other program service revenue		153,332			153,332
	g	**Total.** Add lines 2a–2f . . . . . ▶		14,417,040			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		2,945,431			2,945,431
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . . ▶		1,581,623			1,581,623
			(i) Real / (ii) Personal				
	6a	Gross rents	982,462 / 32,738				
	b	Less rental expenses	531,024 / 30,777				
	c	Rental income or (loss)	451,438 / 1,961				
	d	Net rental income or (loss) . . . . . ▶		453,399		1,961	451,438
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	52,950,181 /				
	b	Less cost or other basis and sales expenses	50,804,824 /				
	c	Gain or (loss)	2,145,357 /				
	d	Net gain or (loss) . . . . . ▶		2,145,357			2,145,357
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from fundraising events . . ▶					
	9a	Gross income from gaming activities See Part IV, line 19 . . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from gaming activities . . ▶					
	10a	Gross sales of inventory, less returns and allowances . a	6,438,045				
	b	Less cost of goods sold . . b	3,284,034				
	c	Net income or (loss) from sales of inventory . . ▶		3,154,011	3,153,791	220	
		Miscellaneous Revenue	Business Code				
	11a	SUBSCRIPTION REVENUE	511120	32,317			32,317
	b	MISCELLANEOUS	900099	7,691			7,691
	c	INCOME(LOSS) FROM PASSIVE INVESTM	900001	-12,936		-12,936	
	d	All other revenue					
	e	**Total.** Add lines 11a–11d . . . . . ▶		27,072			
	12	**Total revenue.** See Instructions . . . . . ▶		92,050,664	10,514,739	4,070,848	10,138,346

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) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	8,037,366	8,037,366		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	1,466,634	1,466,634		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	72,448	72,448		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,439,781	1,198,665	241,116	
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	9,132,447	7,911,316	1,002,032	219,099
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	956,663	826,562	105,450	24,651
9 Other employee benefits	2,491,106	2,091,715	330,207	69,184
10 Payroll taxes	843,065	731,601	93,073	18,391
11 Fees for services (non-employees)				
a Management				
b Legal	124,399		124,399	
c Accounting	154,361		154,361	
d Lobbying				
e Professional fundraising services See Part IV, line 17	1,873,789			1,873,789
f Investment management fees	440,624		440,624	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	3,401,701	892,140	314,775	2,194,786
12 Advertising and promotion	1,207,516	1,138,457	16,019	53,040
13 Office expenses	1,476,297	937,261	520,281	18,755
14 Information technology				
15 Royalties . .				
16 Occupancy	776,666	709,794	65,650	1,222
17 Travel	1,166,018	1,021,864	140,426	3,728
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,980,742	1,970,939	9,780	23
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,178,644	1,030,132	147,867	645
23 Insurance	219,640	200,186	19,098	356
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a DIRECT MAIL, DUES NOTIC	41,307,473	19,558,362	607,027	21,142,084
b VFW MAGAZINE & OTHER PU	5,500,038	5,500,038		
c OTHER PROGRAMMATIC EXPE	546,989	546,989		
d TEMPORARY HELP	252,928	216,691	30,777	5,460
e All other expenses	143,498	120,847	21,253	1,398
25 **Total functional expenses.** Add lines 1 through 24e	86,190,833	56,180,007	4,384,215	25,626,611
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☑ if following SOP 98-2 (ASC 958-720)	41,468,426	18,922,026	293,608	22,252,792

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		2,700	1	2,700
	2	Savings and temporary cash investments		16,234,770	2	21,486,217
	3	Pledges and grants receivable, net		1,141,873	3	1,353,015
	4	Accounts receivable, net		1,274,325	4	1,400,999
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		1,747,608	8	1,850,261
	9	Prepaid expenses and deferred charges		3,122,622	9	3,091,385
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 30,005,862			
	b	Less accumulated depreciation	10b 23,118,819	6,693,205	10c	6,887,043
	11	Investments—publicly traded securities		199,854,654	11	228,723,911
	12	Investments—other securities See Part IV, line 11		8,627,733	12	9,325,237
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		413,545	15	452,215
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		239,113,035	16	274,572,983
Liabilities	17	Accounts payable and accrued expenses		5,987,051	17	6,272,191
	18	Grants payable		494,758	18	374,310
	19	Deferred revenue		31,760,621	19	34,119,512
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		135,579,765	25	156,697,864
	26	**Total liabilities.** Add lines 17 through 25		173,822,195	26	197,463,877
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		58,416,300	27	70,086,100
	28	Temporarily restricted net assets		6,874,540	28	7,023,006
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		65,290,840	33	77,109,106
	34	Total liabilities and net assets/fund balances		239,113,035	34	274,572,983

Part XI Reconcilliation 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	92,050,664
2	Total expenses (must equal Part IX, column (A), line 25)	2	86,190,833
3	Revenue less expenses Subtract line 2 from line 1	3	5,859,831
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	65,290,840
5	Net unrealized gains (losses) on investments	5	7,757,926
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	-1,799,491
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	77,109,106

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 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Additional Data

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JOHN E HAMILTON COMMANDER-IN-CHIEF, ADJUTANT GENERAL	55 00 1 00	X		X				215,537	0	29,678
WILLIAM A THIEN COMMANDER-IN-CHIEF	55 00 1 00	X		X				163,543	0	10,130
JOHN W STROUD SR VICE COMMANDER-IN-CHIEF	55 00 1 00	X		X				145,438	0	9,434
JOHN A BIEDRZYCKI JR JUNIOR VICE COMMANDER-IN-CHIEF	55 00 0 00	X		X				53,635	0	2,520
BERNARD J DUFFY JUNIOR VICE COMMANDER-IN-CHIEF	55 00 0 00	X		X				3,740	0	0
ALLEN F KENT ADJUTANT GENERAL (RET 7/2013)	55 00 0 00	X		X				255,695	0	5,189
ROBERT B GREENE QUARTERMASTER GENERAL	55 00 1 00	X		X				185,778	0	88,711
ROBERT H DICKERSON CHAPLAIN (RET 7/2013)	5 00 0 00	X		X				599	0	0
CHARLENE K COBB CHAPLAIN	5 00 0 00	X		X				0	0	0
HAROLD M BURKE JR JUDGE ADVOCATE GENERAL (RET 7/2013)	5 00 0 00	X		X				1,653	0	0
DANIEL J NAIL JUDGE ADVOCATE GENERAL	5 00 0 00	X		X				0	0	0
PETER T BUCHANAN SURGEON GENERAL (RET 7/2013)	5 00 0 00	X		X				389	0	0
ROBERT LANE JR DMD SURGEON GENERAL	5 00 0 00	X		X				265	0	0
DAVID G HAVELY CHIEF OF STAFF (RET 7/2013)	5 00 0 00	X		X				2,144	0	0
MERLIN B HOLLINGER CHIEF OF STAFF	5 00 0 00	X		X				947	0	0
TERRY W VANCE INSPECTOR GENERAL (RET 7/2013)	5 00 0 00	X		X				2,185	0	0
RAYMOND K THOMAS INSPECTOR GENERAL	5 00 0 00	X		X				700	0	0
RICHARD G DI FEDERICO JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,022	0	0
TERRY G CALLAHAN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,890	0	0
DENIS F WELLS NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						420	0	0
DANIEL P DUFFY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						981	0	0
RAYMOND R LUPO NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						917	0	0
RICHARD M FAULK NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,268	0	0
DEAN E SMITH NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00 0 00	X						2,654	0	0
JOHN H SCOTT NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,027	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
EUGENE L STEWART NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						813	0	0
FRANCIS M FOGNER NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00 0 00	X						2,260	0	0
GEORGE D MURRAY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,159	0	0
ALLEN W KOCHENDERFER NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00 0 00	X						1,914	0	0
JOHNNIE L RICHARD NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						5,870	0	0
RONALD J LATTIN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,926	0	0
JESSIE L JONES NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						3,089	0	0
PAUL J LLOYD NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,098	0	0
STANLEY W BORUSIEWICZ JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,605	0	0
PLEDGE M CANNON SR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						0	0	0
CLAUD F WYATT NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						570	0	0
DAN G PETERSEN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,395	0	0
RUSSEL L DRAMSTAD NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00 0 00	X						2,939	0	0
ROBERT C EILER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,771	0	0
JD SPINDLER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						3,027	0	0
FRED A WESLEY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						0	0	0
JAMES F MC NALLY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						6,563	0	0
RONALD L TALLMAN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,385	0	0
JASON L SCHOOLCRAFT NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,158	0	0
A E HALL NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00 0 00	X						5,818	0	0
GEORGE H JONES NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						6,938	0	0
ROBERT A MYLES NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,320	0	0
TIMOTHY M BORLAND NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,283	0	0
MICHAEL K NUCKOLLS NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00 0 00	X						6,143	0	0
DONALD R FENTER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,015	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JOHN R MORROW NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,918	0	0
HERMAN C SALLEY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						4,062	0	0
PETER J MASCETTI NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						3,721	0	0
NORBERT K ENOS NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,709	0	0
JOHN R CROTINGER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,675	0	0
DARRELL A BLASBERG NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,513	0	0
JAMES T PLUMMER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,300	0	0
MELVIN H GUNTER JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						0	0	0
JOSE A CLAUDIO NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00 0 00	X						1,358	0	0
FEDERICO M ARENDS III NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00 0 00	X						1,898	0	0
DARRYL B MC PHERON NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						0	0	0
LAZARO VELASQUEZ JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						4,691	0	0
JOHN H PRAY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,054	0	0
DONALD W NIX NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,882	0	0
KIM A DESHANO NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						175	0	0
TIMOTHY C PETERS NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,259	0	0
HERMAN C HAGEN JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,286	0	0
ROBERT W CARUTHERS NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						0	0	0
ALLAN W KUCHINSKY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,743	0	0
JAMES C GOINS JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00 0 00	X						5,004	0	0
DALE T RONNING NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,348	0	0
RICHARD R UZL JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,680	0	0
HARLAN BJORGO NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00 0 00	X						1,230	0	0
BERT W KEY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,976	0	0
GERALD L KRAUS NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,817	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ALLEN C WAGONBLOTT JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						1,864	0	0
DENNIS M BARBER NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00 0 00	X						5,470	0	0
BRENT W NEILSEN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,964	0	0
JAMES K MARTIN NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00 0 00	X						4,651	0	0
JERRY W HERKER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						2,206	0	0
CHARLES E HANEY NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00 0 00	X						2,911	0	0
JAMES PEDERSEN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00 0 00	X						3,619	0	0
ROBERT E WALLACE ASSISTANT ADJUTANT GENERAL	55 00 0 00			X				178,249	0	29,372
JERRY L NEWBERRY ASSISTANT ADJUTANT GENERAL	55 00 0 00			X				122,250	0	48,527
WILLIAM BRADSHAW DIRECTOR, NATIONAL VETERANS SERVICE	55 00 0 00					X		142,674	0	8,210
PATRICK BOTBYL DIRECTOR OF OPERATIONS	55 00 0 00					X		117,689	0	16,306
JAMES J LIERZ CONTROLLER & PURCHASING & MEMBER INSURANCE MANAG	55 00 0 00					X		122,809	0	20,251
JOHN MUCKELBAUER DIRECTOR, LEGAL ADMINISTRATION	55 00 0 00					X		111,988	0	25,019
MICHAEL PENNEY DIRECTOR, MILITARY ASSITANCE PROG	55 00 0 00					X		128,728	0	8,634

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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. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

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

Employer identification number
44-0474290

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ 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)
☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	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 ▶ $ _____

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

		Amount
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	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	b (c)Two years back	(d)Three years back	(e)Four years back
1a	Beginning of year balance					
b	Contributions					
c	Net investment earnings, gains, and losses					
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance					

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

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Temporarily restricted endowment ▶

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

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	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		1,435,663		1,435,663
b Buildings		17,244,282	12,866,874	4,377,408
c Leasehold improvements				
d Equipment		11,325,917	10,251,945	1,073,972
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				6,887,043

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		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

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
Total. *(Column (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
Total. *(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
Federal income taxes	
LIFE MEMBER DUES FOR FUTURE DISTRIBUTION - STATE & POSTS	76,345,788
PAYABLE FOR COLLATERAL RECEIVED FOR SECURITIES LENDING	72,835,272
PENSION & POSTRETIREMENT LIABILITY	7,516,804
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	156,697,864

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 ☑

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.

1	Total revenue, gains, and other support per audited financial statements			1	106,497,791
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	7,757,926		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	8,161,563		
e	Add lines **2a** through **2d**			2e	15,919,489
3	Subtract line **2e** from line **1**			3	90,578,302
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b	1,472,362		
c	Add lines **4a** and **4b**			4c	1,472,362
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	92,050,664

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.

1	Total expenses and losses per audited financial statements			1	91,180,182
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d	6,461,711		
e	Add lines **2a** through **2d**			2e	6,461,711
3	Subtract line **2e** from line **1**			3	84,718,471
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b	1,472,362		
c	Add lines **4a** and **4b**			4c	1,472,362
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	86,190,833

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

Return Reference	Explanation
PART X, LINE 2	THE ORGANIZATION APPLIES THE PROVISIONS OF ASC TOPIC 740, INCOME TAXES, (ASC 740) WITH RESPECT TO UNCERTAIN TAX POSITIONS ASC 740 REQUIRES THAT ALL TAX POSITIONS BE EVALUATED USING A RECOGNITION THRESHOLD AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN DIFFERENCES BETWEEN POSITIONS TAKEN IN A RETURN AND AMOUNTS RECOGNIZED IN THE FINANCIAL STATEMENTS ARE RECORDED AS ADJUSTMENTS TO INCOME TAXES PAYABLE OR RECEIVABLE, OR ADJUSTMENTS TO DEFERRED INCOME TAXES, OR BOTH ASC 740 ALSO REQUIRES EXPANDED DISCLOSURES AT THE END OF EACH ANNUAL REPORTING PERIOD NO AMOUNTS HAVE BEEN RECORDED AT AUGUST 31, 2014 WITH RESPECT TO UNCERTAIN TAX POSITIONS
PART XI, LINE 2D	THE AMOUNT ON LINE 2D IS COMPRISED OF THE FOLLOWING AMOUNTS 1) $4,315,728 IS REVENUE FROM THE VFW FOUNDATION THAT IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS, 2) $561,801 FOR RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B, AND 3) $3,284,034 IS THE COST OF GOODS SOLD THAT ARE INCLUDED ON PART VIII, LINE 10B
PART XI, LINE 4B	THIS REPRESENTS INTERCOMPANY ELIMINATIONS BETWEEN THE VFW AND VFW FOUNDATION ON THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS
PART XII, LINE 2D	THE AMOUNT ON LINE 2D IS COMPRISED OF THE FOLLOWING AMOUNTS 1) $2,615,876 IS EXPENSE FROM THE VFW FOUNDATION THAT IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS, 2) $561,801 FOR RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B, AND 3) $3,284,034 IS THE COST OF GOODS SOLD THAT ARE INCLUDED ON PART VIII, LINE 10B
PART XII, LINE 4B	THIS REPRESENTS INTERCOMPANY ELIMINATIONS BETWEEN THE VFW AND VFW FOUNDATION ON THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule F (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

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

Employer identification number
44-0474290

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

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

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	663
(2) EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	45,924
(3) EUROPE	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	22,563
(4) CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		9,325,237
(5)					
3a Sub-total	0	0			9,394,387
b Total from continuation sheets to Part I	0	0			0
c **Totals** (add lines 3a and 3b)	0	0			9,394,387

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)		EAST ASIA AND THE PACIFIC	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	30,821	ELECTRONIC FUND TRANSFER			
(2)		EUROPE	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	22,563	ELECTRONIC FUND TRANSFER			
(3)		EAST ASIA AND THE PACIFIC	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	9,591	ELECTRONIC FUND TRANSFER			
(4)								

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ▶ 3

3 Enter total number of other organizations or entities . . . . . ▶ 0

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

1	Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*	☑ Yes	☐ No
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*	☑ Yes	☐ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*	☑ Yes	☐ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*	☐ Yes	☑ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*	☐ Yes	☑ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	AS DESCRIBED IN THE CORE FORM, PART III, PARAGRAPH 4(B) OF THE STATEMENT OF PROGRAM ACCOMP LISHMENTS, THIS ORGANIZATION PROVIDES GRANTS TO THE STATE ORGANIZATIONS, CALLED DEPARTMENT S, AND LOCAL ORGANIZATIONS, CALLED POSTS, TO HELP SUPPORT THE VETERAN SERVICE PROGRAMS AND OTHER VFW SPONSORED PROGRAMS AT THE STATE AND LOCAL LEVEL BECAUSE THE ORGANIZATION HAS M EMBERS LIVING OUTSIDE THE UNITED STATES, MANY OF WHOM ARE ON ACTIVE DUTY IN THE MILITARY O R ARE EMPLOYED BY THE U S GOVERNMENT IN OVERSEAS LOCATIONS, THREE OVERSEAS DEPARTMENTS AN D SEVERAL POSTS HAVE BEEN ORGANIZED TO FACILITATE MEMBERS AND PROMOTE PROGRAMS IN THOSE AR EAS THE GRANTS REFLECTED IN SCHEDULE F, PART I, ARE PRIMARILY GRANTS MADE TO THOSE OVERSE AS DEPARTMENTS TO FURTHER VFW PROGRAMS, INCLUDING MEMBERSHIP PROGRAMS, IN THOSE AREAS PER IODIC FINANCIAL REPORTS ARE SUBMITTED BY THESE DEPARTMENTS IN ADDITION, SPECIFIC DOCUMENT ATION MUST BE SUBMITTED TO JUSTIFY MOST GRANTS, INCLUDING THOSE RELATED TO MEMBERSHIP PROM OTION FINALLY, NATIONAL REPRESENTATIVES PERIODICALLY VISIT THESE DEPARTMENTS AND OBSERVE FIRSTHAND THE MANNER IN WHICH FUNDS ARE EXPENDED IN ADDITION, GRANTS HAVE BEEN MADE TO PO STS IN THOSE AREAS IN MOST INSTANCES THOSE GRANTS WERE MADE TO SUPPORT ACTIVITIES RELATIN G TO ASSISTING ACTIVE DUTY MILITARY PERSONNEL AND THEIR FAMILIES APPLICATIONS FOR GRANTS MUST INCLUDE SPECIFIC EXPENSE INFORMATION AND RECEIPTS MUST BE PRODUCED TO VERIFY EXPENDIT URES

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 3	THE METHOD USED TO ACCOUNT FOR EXPENDITURES IS THE ACCRUAL BASIS

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

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

OMB No 1545-0047

2013

Open to Public Inspection

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

Employer identification number
44-0474290

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. 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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☑ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(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
1	BRICKMILL MARKETING SERVICES 24 MILL BROOK ROAD WILTON, NH 03086	DIRECT MAIL		No	61,401,999	1,110,708	60,291,291
2	MDS COMMUNICATIONS CORP 545 W JUANITA AVENUE MESA, AZ 85210	TELEMARKETING		No	762,483	763,081	-598
3							
4							
5							
6							
7							
8							
9							
10							
Total . . . . . ▶					62,164,482	1,873,789	60,290,693

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

AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY, DC

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				( )
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____% ☐ No	☐ Yes ____% ☐ No	☐ Yes ____% ☐ 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 _____

11

Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a	The organization's facility	13a	%
b	An outside facility	13b	%

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

Name ▶ ----------

Address ▶ ----------

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address of the third party

Name ▶ ----------

Address ▶ ----------

16 Gaming manager information

Name ▶ ----------

Gaming manager compensation ▶ $ ----------

Description of services provided ▶ ----------

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Supplemental Information. 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).

Return Reference	Explanation
SCHEDULE G, PART I, LINE 2B, COLUMN (V)	THE AGREEMENT AND INVOICES SPECIFICALLY BREAK OUT THE PROFESSIONAL FUNDRAISING SERVICES FROM THE OTHER REIMBURSABLE COSTS OF THE DIRECT MAIL PROGRAM BRICKMILL MARKETING SERVICES WAS PAID A TOTAL OF $34,542,093 FOR THE DIRECT MAIL PROGRAM, WHICH INCLUDED THE PAYMENT FOR PRINTING, PAPER, ENVELOPES, AND POSTAGE $1,110,708 WAS SPECIFICALLY BROKEN-OUT AS FUNDRAISING MANAGEMENT FEES

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990**

▶ **Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

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

Employer identification number
44-0474290

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

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

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

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 78

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) EDUCATIONAL ASSISTANCE	445	507,967	0		
(2) SCHOLARSHIPS AND AWARDS FOR PATRIOTIC ESSAY PROGRAM	237	731,213	0		
(3) RETURN TRIP TO VIETNAM FOR PURPLE HEART AWARD RECIPIENTS	10	63,843	0		
(4) PHONE CARDS AND FREE "CALL DAYS" FOR MILITARY	193927	0	148,512	FMV	CALLING CARDS AND FREE "CALL DAYS"
(5) OTHER VETERAN ASSISTANCE AND AWARDS	14	15,099	0		

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

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

Additional Data

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

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF ALABAMA 1231 CARMICHAEL WAY MONTGOMERY,AL 36123	63-0243614	501 (C)(19)	67,071				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF ALASKA 500 E PARK AVE WASILLA,AK 99654	92-0017695	501 (C)(19)	29,122				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF ARIZONA 6907 E THOMAS RD SCOTTSDALE,AZ 85251	86-0076886	501 (C)(19)	110,657				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF ARKANSAS 4210 EAST KIEHL AVE SHERWOOD,AR 72120	71-0184020	501 (C)(19)	57,655				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF CALIFORNIA 9136 ELK GROVE BLVD SUITE 100 ELK GROVE,CA 95624	94-0955210	501 (C)(19)	585,706				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF COLORADO 1400 CARR ST LAKEWOOD,CO 80214	84-0360493	501 (C)(19)	142,976				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF CONNECTICUT PO BOX 429 ROCKY HILL,CT 06067	06-0575593	501 (C)(4)	85,576				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF DELAWARE 6 BROOKSIDE DR WILMINGTON,DE 19804	51-0057830	501 (C)(4)	50,604				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DISTRICT OF COLUMBIA 1601 KENILWORTH AVE NE WASHINGTON, DC 20019	53-0175153	501 (C)(4)	14,005				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF FLORIDA 543 SANCHEZ AVE OCALA,FL 34470	59-0494095	501 (C)(19)	332,913				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF GEORGIA PO BOX 3025 MACON,GA 31205	58-0512677	501 (C)(19)	85,585				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF HAWAII 438 HOBRON LN HONOLULU,HI 96815	99-0040331	501 (C)(19)	34,674				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF IDAHO 1425 S ROOSEVELT ST BOISE,ID 83705	82-0182104	501 (C)(19)	29,615				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF ILLINOIS 3300 CONSTITUTION DR SPRINGFIELD,IL 62707	37-6059313	501 (C)(19)	316,811				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF INDIANA 9555 E 59TH ST INDIANAPOLIS,IN 46216	35-6042820	501 (C)(19)	142,809				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF IOWA 3601 BEAVER AVE DES MOINES,IA 50310	42-0331186	501 (C)(19)	82,399				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF KANSAS 115 SW GAGE BLVD TOPEKA, KS 66606	48-0641005	501 (C)(19)	91,091				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF KENTUCKY 3031 POPLAR LEVEL RD LOUISVILLE,KY 40217	61-0406448	501 (C)(19)	72,857				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF LOUISIANA 10185 MAMMOTH AVE BATON ROUGE,LA 70814	72-0499659	501 (C)(19)	54,752				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF MAINE 64 WASHBURN ST CARIBOU,ME 04736	01-0191822	501 (C)(19)	56,701				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF MARYLAND 101 N GAY ST BALTIMORE,MD 21202	52-0517415	501 (C)(19)	164,801				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF MASSACHUSETTES 24 BEACON ST BOSTON,MA 02133	04-1242419	501 (C)(19)	161,187				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF MICHIGAN 924 N WASHINGTON AVE LANSING,MI 48906	38-1133442	501 (C)(19)	254,361				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF MINNESOTA 20 W 12TH ST ST PAUL,MN 55155	41-0593068	501 (C)(19)	157,469				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF MISSISSIPPI 120 N STATE ST JACKSON,MS 39201	64-0275576	501 (C)(4)	34,670				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF MISSOURI 2420 HYDE PARK DR JEFFERSON CITY, MO 65109	44-0515305	501 (C)(19)	151,687				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF MONTANA 1956 MT MAJO ST FT HARRISON, MT 59636	81-0225542	501 (C)(4)	79,557				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF NEBRASKA 2431 N 48TH ST LINCOLN,NE 68504	47-0343845	501 (C)(19)	54,344				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF NEVADA PO BOX 637 LOGANDALE,NV 89021	88-0055900	501 (C)(19)	85,307				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF NEW HAMPSHIRE 1 DULCIES POINT RD KINGSTON,NH 03848	02-0213632	501 (C)(19)	88,114				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF NEW JERSEY 135 W HANOVER ST TRENTON, NJ 08618	21-0586655	501 (C)(19)	200,973				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF NEW MEXICO PO BOX 1084 RUIDOSO DOWNS, NM 88346	85-0123009	501 (C)(19)	46,072				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF NEW YORK 69 SAND CREEK RD ALBANY,NY 12205	13-1436995	501 (C)(19)	324,571				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF NORTH CAROLINA 917 NEW BERN AVE RALEIGH, NC 27611	56-0470953	501 (C)(19)	133,647				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF NORTH DAKOTA 1440 MAPLE LN WEST FARGO, ND 58078	45-0215848	501 (C)(19)	44,263				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF OHIO PO BOX 15219 COLUMBUS,OH 43215	31-4332217	501 (C)(19)	271,433				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF OKLAHOMA 2311 N CENTRAL AVE OKLAHOMA CITY,OK 73105	73-0496245	501 (C)(19)	76,862				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF OREGON 12440 NE HALSEY ST PORTLAND,OR 97230	93-0304245	501 (C)(19)	125,116				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF PENNSYLVANIA 4002 FENTON AVE HARRISBURG,PA 17109	23-1182480	501 (C)(4)	397,212				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF RHODE ISLAND 1 CAPITOL HILL PROVIDENCE,RI 02908	05-0254985	501 (C)(19)	71,124				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

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VFW DEPARTMENT OF SOUTH CAROLINA 210 GLASSMASTER RD LEXINGTON,SC 29072	57-0279614	501 (C)(4)	67,577				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

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VFW DEPARTMENT OF SOUTH DAKOTA 3601 S MINNESOTA AVE SIOUX FALLS,SD 57105	46-0210486	501 (C)(4)	30,503				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF TENNESSEE 301 6TH AVE NASHVILLE,TN 37243	62-6050445	501 (C)(19)	60,895				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF TEXAS 8503 NORTH IH-35 AUSTIN,TX 78753	74-0964465	501 (C)(19)	340,518				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF UTAH 3394 N 1000 E NORTH OGDEN,UT 84414	87-0200672	501 (C)(19)	73,358				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

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VFW DEPARTMENT OF VERMONT PO BOX 1248 MONTPELIER,VT 05601	03-0179180	501 (C)(19)	70,877				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

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VFW DEPARTMENT OF VIRGINIA 403 LEE JACKSON HWY STAUNTON,VA 24401	54-0449022	501 (C)(19)	128,793				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF WASHINGTON 5213 PACIFIC HWY E FIFE,WA 98424	91-0454080	501 (C)(19)	173,368				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

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VFW DEPARTMENT OF WEST VIRGINIA 5532 MACCORKLE AVE SW S CHARLESTON, WV 25309	55-0320759	501 (C)(19)	41,139				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW DEPARTMENT OF WISCONSIN PO BOX 6128 MADISON,WI 53716	39-0677613	501 (C)(19)	167,805				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

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VFW DEPARTMENT OF WYOMING 3036 CABIN CREEK PL CASPER,WY 82604	83-6005906	501 (C)(19)	62,635				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

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LADIES AUXILIARY DEPARTMENT OF ALABAMA 13230 ALABAMA ST ELBERTA,AL 36530	63-0695811	501 (C)(19)	6,140				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

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LADIES AUXILIARY DEPARTMENT OF ARIZONA 5630 S 41ST WAY PHOENIX,AZ 85040	86-0828017	501 (C)(19)	8,134				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

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LADIES AUXILIARY DEPARTMENT OF CALIFORNIA 3100 FITE CIRCLE SACRAMENTO,CA 95827	94-1011531	501 (C)(19)	38,469				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF COLORADO PO BOX 262 SOUTH FORK,CO 81154	84-6033115	501 (C)(19)	11,353				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

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LADIES AUXILIARY DEPARTMENT OF FLORIDA PO BOX 773490 OCALA,FL 34477	23-7326563	501 (C)(19)	14,521				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

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LADIES AUXILIARY DEPARTMENT OF ILLINOIS PO BOX 62 AROMA PARK,IL 60910	36-2385214	501 (C)(19)	20,686				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF INDIANA PO BOX 86 MORRIS,IN 47033	35-6042937	501 (C)(19)	11,724				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

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

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

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LADIES AUXILIARY DEPARTMENT OF KANSAS PO BOX 158 OSWEGO,KS 67356	48-0507090	501 (C)(19)	12,908				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF MARYLAND 26595 BLUE JAY LN HEBRON,MD 21830	52-1407051	501 (C)(19)	9,818				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF MINNESOTA 25733 JASON AVE CHISAGO CITY,MN 55013	41-0664094	501 (C)(19)	25,453				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF MISSOURI 2189 FOREST LANE ARNOLD,MO 63010	23-7203133	501 (C)(19)	10,628				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF NEBRASKA 311 OAK ST STEINAUER,NE 68441	47-6028250	501 (C)(19)	7,260				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF NEW JERSEY 1224 81ST ST NORTH BERGEN,NJ 07047	22-3086413	501 (C)(19)	9,110				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF NEW YORK 1044 BROADWAY ALBANY,NY 12204	14-1682753	501 (C)(19)	18,559				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF OKLAHOMA PO BOX 95726 OKLAHOMA CITY,OK 73143	73-6096027	501 (C)(19)	5,631				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF OREGON PO BOX 1134 MEDFORD,OR 97501	93-6025794	501 (C)(19)	6,538				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF PENNSYLVANIA 4002 FENTON AVE HARRISBURG,PA 17109	23-1642712	501 (C)(4)	19,708				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF TEXAS 2839 MCKINZIE RD 1 CORUPUS CHRISTI,TX 78410	74-6074588	501 (C)(19)	18,576				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF VIRGINIA 539 WESTWOOD DR RICKERSVILLE,VA 22968	54-0697456	501 (C)(19)	7,637				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF WASHINGTON 5213 PACIFIC HWY E FIFE,WA 98424	91-0499052	501 (C)(19)	11,699				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF WEST VIRGINIA 740 LOWER DONNALLY ROAD CHARLESTON,WV 25304	55-6017166	501 (C)(19)	5,282				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY DEPARTMENT OF WISCONSIN PO BOX 666 SILVER LAKE, WI 16275	39-6056026	501 (C)(19)	21,329				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LADIES AUXILIARY NATIONAL HEADQUARTERS 406 WEST 34TH ST KANSAS CITY,MO 64111	44-0319970	501 (C)(19)	160,731				VETERANS SERVICE, COMMUNITY SERVICE AND DEPARTMENT AND POST ACTIVITIES

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
HONOR FLIGHT OF KANSAS CITY 8559 N LINE CREEK PKWY KANSAS CITY, MO 64154	20-2116024	501 (C)(3)	10,000				VETERANS SERVICE

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
IMWRF - WHITE SANDS MISSLE RNAGE F&MWR PO BOX 400 WHITE SANDS MISSLE RAN,NM 88002	02-1909440		25,000				VETERANS SERVICE

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
STUDENT VETERANS OF AMERICA PO BOX 77673 WASHINGTON,DC 20013	26-1971279	501 (C)(3)	15,000				VETERANS SERVICE

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW NATIOANL HOME 3573 WAVERLY RD S EATON RAPIDS,MI 48827	38-1359597	501 (C)(3)	116,900				VETERANS SERVICE

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW POST 10047 4337 N LAS VEGAS BLVD LAS VEGAS,NV 89115	88-0103973	501 (C)(19)	8,919				VETERANS SERVICE

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VFW POST 8108 PO BOX 2513 RIVERVIEW,FL 33568	59-3240975	501 (C)(19)	10,000				VETERANS SERVICE

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**
▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

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

Employer identification number
44-0474290

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☑ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☑ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☐ Compensation survey or study		
	☐ Form 990 of other organizations	☑ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**	Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		
b	Any related organization?	**5b**		
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		
b	Any related organization?	**6b**		
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)JOHN E HAMILTON COMMANDER-IN-CHIEF, ADJUTANT GENERAL	**(i)**	203,141	0	12,396	29,678	0	245,215	0
	(ii)	0	0	0	0	0	0	0
(2)WILLIAM A THIEN COMMANDER-IN-CHIEF	**(i)**	155,601	0	7,942	8,970	1,160	173,673	0
	(ii)	0	0	0	0	0	0	0
(3)JOHN W STROUD SR VICE COMMANDER-IN-CHIEF	**(i)**	141,993	0	3,445	8,274	1,160	154,872	0
	(ii)	0	0	0	0	0	0	0
(4)ALLEN F KENT ADJUTANT GENERAL (RET 7/2013)	**(i)**	105,808	0	149,887	4,512	677	260,884	145,375
	(ii)	0	0	0	0	0	0	0
(5)ROBERT B GREENE QUARTERMASTER GENERAL	**(i)**	175,641	0	10,137	71,963	16,748	274,489	0
	(ii)	0	0	0	0	0	0	0
(6)ROBERT E WALLACE ASSISTANT ADJUTANT GENERAL	**(i)**	170,109	0	8,140	12,624	16,748	207,621	0
	(ii)	0	0	0	0	0	0	0
(7)JERRY L NEWBERRY ASSISTANT ADJUTANT GENERAL	**(i)**	121,833	0	417	31,779	16,748	170,777	0
	(ii)	0	0	0	0	0	0	0
(8)WILLIAM BRADSHAW DIRECTOR, NATIONAL VETERANS SERVICE	**(i)**	141,733	0	941	7,213	997	150,884	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Return Reference	Explanation
PART I, LINE 1A	FIRST CLASS TRAVEL IS AUTHORIZED FOR CERTAIN OFFICERS UNDER CERTAIN CIRCUMSTANCES, BUT IS NOT GENERALLY AUTHORIZED FOR MOST OFFICERS, DIRECTORS OR KEY EMPLOYEES AND IS NOT USED, EVEN WHEN AUTHORIZED, IN MOST INSTANCES SPOUSAL TRAVEL IS NOT GENERALLY AUTHORIZED FOR OFFICERS AND DIRECTORS, BUT IS AUTHORIZED BY WRITTEN POLICY FOR CERTAIN OFFICERS AND DIRECTORS FOR SPECIFIC ACTIVITIES
PART I, LINE 4A	ALLEN KENT RECEIVED AN ACCRUED SEVERANCE AND ACCRUED VACATION PAYMENT TOTALING $145,375 FOR HIS MANY YEARS OF LOYAL SERVICE TO THE ORGANIZATION

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

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

Employer identification number
44-0474290

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	SEE ANSWER TO FORM 990, PART VI, SECTION A, QUESTION 1A

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

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

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

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

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

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

Return Reference	Explanation
FORM 990, PART XI, LINE 9	PENSION RELATED CHANGES OTHER THAN NET PERIODIC PENSION COST -1,799,491

Return Reference	Explanation
FORM 990, PAGE 1, QUESTION L	VETERANS OF FOREIGN WARS OF THE UNITED STATES WAS FORMED AS AN UNINCORPORATED ASSOCIATION IN 1899 IT WAS CHARTERED AS A CORPORATION IN 1936 BY AN ACT OF CONGRESS PUBLIC LAW NO 630 - 74TH CONGRESS (H R 11454) 36 U S C 230101 ET SEQ

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

Return Reference	Explanation
FORM 990, PART I, QUESTION 6	MORE THAN THREE THOUSAND VOLUNTEERS ARE ESTIMATED TO PARTICIPATE DIRECTLY IN THE NATIONAL ORGANIZATION ACTIVITIES THESE VOLUNTEERS SERVE ON VARIOUS COMMITTEES THAT WORK ON VETERANS SERVICE ACTIVITIES, NATIONAL MILITARY SERVICE ACTIVITIES, LEGISLATIVE SERVICE ACTIVITIES AND COMMUNITY SERVICE ACTIVITIES MORE IMPORTANTLY, HUNDREDS OF THOUSANDS OF MEMBERS, AND THEIR FAMILIES, ARE ESTIMATED TO PARTICIPATE WITH THEIR RESPECTIVE STATE ORGANIZATIONS AND POSTS IN PROGRAMS SPONSORED OR CONDUCTED BY THE VETERANS OF FOREIGN WARS OF THE UNITED STATES FOR INSTANCE, OVER 8 6 MILLION HOURS OF VOLUNTEER SERVICE WERE REPORTED BY VFW POSTS TO THE VFW NATIONAL HEADQUARTERS LAST YEAR IN SUPPORT OF THE ORGANIZATION'S COMMUNITY AND VETERANS SERVICE PROGRAMS

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINES 10A AND 10B	PURSUANT TO ITS CONGRESSIONAL CHARTER, THE VETERANS OF FOREIGN WARS OF THE UNITED STATES ISSUES CHARTERS TO STATE ORGANIZATIONS CALLED "DEPARTMENTS" THOSE DEPARTMENTS ARE EITHER UNINCORPORATED OR ARE INCORPORATED UNDER THE LAWS OF THE STATE IN WHICH THEY ARE LOCATED EACH DEPARTMENT GOVERNS ITSELF AND ELECTS ITS OWN OFFICERS DEPARTMENTS CONDUCT THEIR OWN PROGRAMS, DIRECT AND MANAGE THEIR BUSINESS AND FINANCIAL AFFAIRS AND OWN AND MAINTAIN THEIR OWN PROPERTY PURSUANT TO ITS CONGRESSIONAL CHARTER, THE VETERANS OF FOREIGN WARS OF THE UNITED STATES ALSO ISSUES CHARTERS TO LOCAL ORGANIZATIONS CALLED "POSTS" THOSE POSTS ARE EITHER UNINCORPORATED ASSOCIATIONS OR ARE INCORPORATED UNDER THE LAWS OF THE STATE IN WHICH THEY ARE LOCATED EACH POST GOVERNS ITSELF AND ELECTS ITS OWN OFFICERS POSTS CONDUCT THEIR OWN PROGRAMS, DIRECT AND MANAGE THEIR OWN BUSINESS AND FINANCIAL AFFAIRS, AND OWN AND MAINTAIN THEIR OWN PROPERTY THE RELATIONSHIP BETWEEN VETERANS OF FOREIGN WARS OF THE UNITED STATES AND A STATE DEPARTMENT OR A POST ARE ESTABLISHED BY THE CHARTER AND SET FORTH IN THE BY-LAWS AND MANUAL OF PROCEDURE OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES SECTION 709 OF THE MANUAL OF PROCEDURES PROVIDES, IN PART VETERANS OF FOREIGN WARS OF THE UNITED STATES IS A FEDERALLY CHARTERED MEMBERSHIP CORPORATION CREATED BY ACT OF CONGRESS IN ACCORDANCE WITH THAT LEGISLATION, VETERANS OF FOREIGN WARS OF THE UNITED STATES HAS ISSUED CHARTERS TO THE LADIES AUXILIARY, DEPARTMENTS AND OTHER UNITS, INCLUDING POSTS PURSUANT TO THEIR CHARTERS, THOSE UNITS ARE BOUND TO PURSUE THE PURPOSES SET FORTH IN THE CONGRESSIONAL CHARTER AND ABIDE BY THE CHARTER, BY-LAWS, MANUAL OF PROCEDURES AND THE LAWS AND USAGES OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES HOWEVER, EACH ORGANIZATION IS A SEPARATE UNINCORPORATED ASSOCIATION OR CORPORATION UNDER THE LAWS OF THE JURISDICTION IN WHICH EACH IS LOCATED THE VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT OWN AN INTEREST IN ANY CLUBROOM, CANTEEN, FACILITY OR ANY FUND-RAISING ACTIVITY OPERATED BY ANY SUCH CHARTERED UNIT, NOR ARE CLUBROOMS, CANTEENS, FACILITIES OR OTHER FUNDRAISING ACTIVITIES OPERATED FOR OR ON BEHALF OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT DERIVE ANY PROFIT FROM SUCH FACILITIES OR ACTIVITIES CLUBROOMS, CANTEENS, FACILITIES AND OTHER FUNDRAISING ACTIVITIES OF CHARTERED UNITS ARE CARRIED ON BY SUCH UNITS IN FURTHERANCE OF THE FRATERNAL, PATRIOTIC, HISTORICAL AND EDUCATIONAL PURPOSES SET FORTH BY CONGRESS VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT LEND MONEY OR EXTEND CREDIT TO ANY CHARTERED UNIT NOR IS IT RESPONSIBLE FOR THE DEBTS OR ANY OTHER LIABILITY INCURRED BY ANY CHARTERED UNIT OR ANY CLUBROOM, CANTEEN, FACILITY OR OTHER FUNDRAISING ACTIVITY OPERATED BY IT AS UNINCORPORATED ASSOCIATIONS OR CORPORATIONS, THEY ARE RESPONSIBLE FOR THEIR OWN DEBTS AND LIABILITIES

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1A	PLENARY POWER CAN BE EXERCISED BY THE ANNUAL NATIONAL CONVENTION OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES, PRIMARILY UNDER THE POWER OF THE CONVENTION TO AMEND THE BY-LAWS OF THE ORGANIZATION THE NATIONAL CONVENTION CONSISTS OF CERTAIN PRESENT AND PAST NATIONAL OFFICERS, MEMBERS OF THE NATIONAL COUNCIL OF ADMINISTRATION, CERTAIN OFFICERS OF THE SEPARATE STATE ORGANIZATIONS AND THOUSANDS OF DELEGATES ELECTED BY POSTS HOWEVER, ADMINISTRATION OF THE ORGANIZATION'S AFFAIRS BETWEEN CONVENTIONS IS VESTED IN THE NATIONAL COUNCIL OF ADMINISTRATION, WHICH SERVES AS THE ORGANIZATION'S BOARD OF DIRECTORS AMONG THE DUTIES OF THE COUNCIL IS BUDGETING, THE ESTABLISHMENT OF SALARIES FOR OFFICERS AND EMPLOYEES AND APPROVAL OF POLICIES AND PROCEDURES THE COUNCIL CONSISTS OF CERTAIN ELECTED AND APPOINTED OFFICERS, NUMBERING 11, AND REGIONAL NATIONAL COUNCIL MEMBERS WHO REPRESENT MEMBERS IN EACH STATE AND ARE ELECTED BY DELEGATES AT THEIR RESPECTIVE STATE ORGANIZATION'S CONVENTIONS THE REGIONAL NATIONAL COUNCIL MEMBERS TOTAL 54 AND CONSIST OF A REPRESENTATIVE FROM EACH OF THE FIFTY STATES, THE DISTRICT OF COLUMBIA, AND THREE OVERSEAS DEPARTMENTS THREE MEMBERS OF THE NATIONAL COUNCIL OF ADMINISTRATION ARE APPOINTED, RATHER THAN ELECTED APPOINTED MEMBERS HAVE ALL VOTING RIGHTS OF ELECTED MEMBERS EXCEPT THAT THEY DO NOT VOTE ON THE APPOINTMENT OR REMOVAL OF SALARIED OFFICERS OF THE ORGANIZATION

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

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

Employer identification number
44-0474290

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1) VETERANS OF FOREIGN WARS FOUNDATION 406 W 34TH STREET KANSAS CITY, MO 64111 43-1758998	VETERANS SERVICE	MO	501(C)(3)	LINE 7	VETERANS OF FOREIGN WARS OF THE UNITED STATES	Yes	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

Part V **Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule			
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity	1a	Yes	
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c	Yes	
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o Sharing of paid employees with related organization(s)	1o		No
p Reimbursement paid to related organization(s) for expenses	1p		No
q Reimbursement paid by related organization(s) for expenses	1q	Yes	
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) VETERANS OF FOREIGN WARS FOUNDATION	C	1,370,000	FAIR MARKET VALUE
(2) VETERANS OF FOREIGN WARS FOUNDATION	Q	781,811	FAIR MARKET VALUE

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V?UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

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

Return Reference	Explanation

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Form **4562**
Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No 1545-0172

2013

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
VETERANS OF FOREIGN WARS OF THE UNITED STATES	FORM 990 PAGE 10	44-0474290

Part I **Election To Expense Certain Property Under Section 179**

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

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

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

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 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 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 **)** (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,350,983

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 instructions	22	1,350,983
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

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

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

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

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

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

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

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI **Amortization**

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