

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



Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2014

Do not enter social security numbers on this form as it may be made public Open to Public Department of the Treasury Internal Revenue Service 4 Inspection ► Information about Form 990 and its instructions is at www.irs.gov/form990. , 2014, and ending For the 2014 calendar year, or tax year beginning 7/01 6/30 2015 D Employer identification number Check if applicable Address change Veterans of Foreign Wars 86-0076886 6907 E Thomas Rd. Telephone number Name change Scottsdale, AZ 85251 480-941-5258 Initial return Final return/terminated 596,740 G Gross receipts \$ Amended return H(a) Is this a group return for subordinates F Name and address of principal officer Yes Application pending H(b) Are all subordinates included? If 'No, attach a list (see instructions) Same As C Above Tax-exempt status 501(c)(3) |X| 501(c) (1 9 (insert no) 4947(a)(1) or 527 Website: ► H(c) Group exemption number ▶ Form of organization Association Other > L Year of formation M State of legal domicile Corporation Trust 1931 ΑZ Part I Summary Briefly describe the organization's mission or most significant activities Provides Arizona statewide assistance to Veterans of Foreign Wars Activities & Governance If the organization discontinued its operations or disposed of more than 25% of its net assets Number of voting members of the governing body (Part VI, line 1a) Number of independent voting members of the governing body (Part VI, line 1b) 4 0 Total number of individuals employed in calendar year 2014 (Part V, line 2a) 5 0 Total number of volunteers (estimate if necessary) 6 0 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. **b** Net unrelated business taxable income from Form 990-T. line 34. 7b 0. **Prior Year** Current Year grants (Pary) H. Line 1h). 596,740. Contributions and 444,215 Program service revenue (Part VIII, line 2g)
Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 107,301 (Part/VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) add lines 8 through 11 (must equal Part VIII, column (A), line 12) Other revenue 11 Total revenue 551,516 596,740 13 Grants and simular amounts ກໍລົງຢູ່ (Part IX, column (A), lines 1-3) Benefits paid to or for members (Part IX, column (A), line 4) 14 Salaries, other/compensation, employee benefits (Part IX, column (A), lines 5-10) 15 204,302 208,419. tundraising/fees/(Part IX, column (A), line 11e) b Total fundraising expenses (Part IX, column (D), line 25) 19,663. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 192,795 187,432. Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) <u>397,097</u>. 395,851. Revenue less expenses Subtract line 18 from line 12 154,419. 200,889. **End of Year Beginning of Current Year** Total assets (Part X, line 16) 1,631,326 1,832,215. Total liabilities (Part X, line 26) 21 0. 0. Net assets or fund balances Subtract line 21 from line 20 1,631,326. 1,832,215. Ldeclare 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 epare (other than officer) is based on all information of which preparer has any knowledge Sign Here Leonard Kuczynski Ouarter Master Type or print name and title Print/Type preparer's name Date X if Check 10-14-15 Earl E Glenn, EA Earl E Glenn self-employed P00082096 Paid **Preparer** Tax Financial Services Firm's name ► E.E. **Use Only** Firm's EIN > 86-0770492 Firm's address 6847 E. Thomas Rd (480) 941-3421 Scottsdale, AZ 85251 Phone no

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

	Veterans of Foreign		86-00	76886 Page 2
	ement of Program Service	•		
		ise or note to any line in this Part III		
•	ibe the organization's mission			
Provides	<u> Arizona statewide a</u>	ssistance to Veterans of Fo	reign_Wars	
_		ogram services during the year which were not	listed on the prior	
Form 990 or	990-EZ?			Yes X No
If 'Yes,' desc	cribe these new services on Sche	dule O		
		ke significant changes in how it conducts, a	iny program services?	Yes X No
If 'Yes,' desc	cribe these changes on Schedule	0		
Section 501 (organization's program service a (c)(3) and 501(c)(4) organizations , if any, for each program service	ccomplishments for each of its three larges are required to report the amount of grants reported	it program services, as me and allocations to others	easured by expenses s, the total expenses,
4 a (Code) (Expenses \$	including grants of \$) (Revenue \$	<u> </u>
		ounseling, assistance to ve		
				riid pelierrs,
medicai	care, provides buria	<u>l_squad_assistance_for_vete</u>	rans needs.	
				
				
-				
				
				
4 b (Code) (Expenses \$	including grants of \$) (Revenue \$	>)
		 		
		- 		
				.
				
4 c (Code) (Expenses \$	including grants of \$) (Revenue \$	5)
				. – – – – – – – –
		·		
	m services (Describe in Schedul			
(Expenses) (Revenue \$)
	m service expenses >	0.		Form 990 (2014)
BAA		TEEA0102L 05/28/14		1 01111 330 (2014)

Form 990 (2014) Veterans of Foreign Wars Part V 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		Х
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	3		Х
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		Х
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		Х
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		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III	8		Х
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		Х
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		Х
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	11 a	х	
ı	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	11 b		Х
•	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	11 c		Х
	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	11 d		Х
	e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11 e		X
	f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X	11 f	:	Х
	a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII	12a		Х
	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		X
	Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E a Did the organization maintain an office, employees, or agents outside of the United States?	13 14a		X
		144		
	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		Х
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		Х
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		_X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions).	17		Х
	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	<u> </u>	
	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		Х
	a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H	20		X
١	b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20 b		

Гаг	Checklist of Required Schedules (Continued)		1:-	
			Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1° If 'Yes,' complete Schedule I, Parts I and II	21		x
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III	22		х
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J</i>	23		х
24 a	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		х
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		
c	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
25 a	Section 501(c)(3), 501(c)(4), and 501(c)(29) 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		
t	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 'Yes', complete Schedule L, Part II	26		Х
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		Х
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)	3	, -	:
а	A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28a		Х
b	A family member of a current or former officer, director, trustee, or key employee? If 'Yes.' complete Schedule L, Part IV	28b		х
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		х
29	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	31		X
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		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If 'Yes,' complete Schedule R, Part I	33		X
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		x
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
t	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	35Ь		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI	37		х
	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 197 Note. All Form 990 filers are required to complete Schedule O	38		Х
BAA		Form	1 990 ((2014)

Form 990 (2014) Veterans of Foreign Wars 86-007	76886	F	age
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
1 a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable 1 a	0		
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	0		ļ
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c		-
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	0		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b		
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		_	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a		Х
b If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O	3 b		
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		Х
b If 'Yes,' enter the name of the foreign country			
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c		
6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6 a		х
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7 a		X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c		Х
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?	7 e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f		Х
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring	- <u> </u>	-	-
organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			}
a Did the sponsoring organization make any taxable distributions under section 4966?	9 a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9 Ь		
10 Section 501(c)(7) organizations. Enter		1	
a Initiation fees and capital contributions included on Part VIII, line 12			
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	ļ		
a Gross income from members or shareholders]	1
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	<u> </u>	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		}	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	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

c Enter the amount of reserves on hand

14a Did the organization receive any payments for indoor tanning services during the tax year? **b** If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O 14a 14b Х

13b

13 c

86-0076886 Page 6 Form 990 (2014) Veterans of Foreign Wars Part VI Governance, Management, and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. X Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No 1 a Enter the number of voting members of the governing body at the end of the tax year 8 1 a 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 1 b 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other Х 2 officer, director, trustee, or key employee? Did the organization delegate control over management duties customarily performed by or under the direct supervision Х of officers, directors, or trustees, or key employees to a management company or other person? 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 X Did the organization become aware during the year of a significant diversion of the organization's assets? 5 Х 6 Χ 6 Did the organization have members or stockholders? 7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more Х members of the governing body? 7 a b Are any governance decisions of the organization reserved to (or subject to approval by) members, Х stockholders, or persons other than the governing body? 7 b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following Х 8 a a The governing body? Х b Each committee with authority to act on behalf of the governing body? 8 h 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 X Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) No 10a Did the organization have local chapters, branches, or affiliates? 10 a Х b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their 10 b operations are consistent with the organization's exempt purposes? 11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11 a Х **b** Describe in Schedule O the process, if any, used by the organization to review this Form 990 See Schedule O 12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13 12a b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b 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 13 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 14 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? $\bar{\mathbf{x}}$ a The organization's CEO, Executive Director, or top management official 15 a 15b **b** Other officers or key employees of the organization 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 X taxable entity during the year? 16 a **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? 16_b Section C. Disclosure 17 List the states with which a copy of this Form 990 is required to be filed None Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply Other (explain in Schedule O) Another's website Upon request Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to 19 the public during the tax year See Schedule 0 State the name, address, and telephone number of the person who possesses the organization's books and records 20

6907 E Thomas Rd.

Scottsdale AZ 85251 480-941-5258

Form 990	(2014)	Veterans	٥f	Foreign	Wars
1 01111 330	(2017)	ACCETAII2	O_{T}	rorerdii	wars

86-0076886

⊃age **7**

Partivilia 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

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

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

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

	(C)									
(A) Name and Title	(B) Average hours per	than	one both dire	box, an o ector	unles officer truste		on	(D) (E) Reportable compensation from compensation from the organization related organizations		(F) Estimated amount of other compensation
	per week (list any hours for related organiza- tions below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	related organizations (W-2/1099-MISC)	from the organization and related organizations
(1) Gene Wood	6									
Surgeon	0							0.	0.	0.
(2) Gregory Kozakiewicz	6_									
Commander	0							0.	0.	0.
(3) Robert Hysko	6]								
Sr. Vice Comdr.	0							0.	0.	0.
(4) Leonard Kuczynski	6]								
Quartermaster	0							0.	0.	0.
_(5) Ray Thomas	0									
Adjutant	0							0.	0.	0.
(6) Roger Gowen	0									
Jr. Vice Comm.	0							0.	0.	0.
<pre>_Ø Ken Marshall</pre>	0									
Judge Advocate	0							0.	0.	0.
(8) A. Janie Miller	0							_		_
State Chaplain	0							0.	0.	0.
(10)										
(11)										
(12)										· · · · · · · · · · · · · · · · · · ·
(13)										
(14)										

(A) Name and title	Average hours per week (list any hours	(do box offic	not o	Pos check	sition more erson direct	than is bot or/trus	one h an itee)	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	ns compensation from the organization	
	for related organiza - tions below dotted line)	Individual trustee or director	nstitutional trustee	cer	Key employee	Highest compensated employee	ner			and	related nizations
(15)											
<u>(16)</u>											
(17)											
(18)											
(19)									<u> </u>		
(20)											
(21)											
(22)											
(23)											
(24)											
(25)										-	
1 b Sub-total c Total from continuation sheets to Part VII, Section	on A				I	l	▶	0.	0.		0.
d Total (add lines 1b and 1c)							>	0.	0.		0.
2 Total number of individuals (including but not limited from the organization ▶ 0	to those I	ısted	abov	ve) v	who	recei	ved	more than \$100,00	0 of reportable comp	ensation	
3 Did the organization list any former officer, direc	tor or tru	stee	kev	/ em	יסומה	/ee	or h	ughest compensa	ted employee		Yes No
on line 1a? If 'Yes,' complete Schedule J for suc 4 For any individual listed on line 1a, is the sum of	h ındıvıdu	ıal								3	X
the organization and related organizations greate such individual	er than \$1	50,00	00 ⁷	If 'Y	es'	com	plet	e Schedule J for		4	x
5 Did any person listed on line 1a receive or accruing for services rendered to the organization? If 'Yes	e comper s,' comple	satio	n fr	om Iule	any <i>J fo</i>	unre r suc	late ch p	ed organization or erson	ındıvıdual	5	Х
Section B. Independent Contractors 1 Complete this table for your five highest compen	cotod und		don		ntro	otoro	the	at recovered more t	hop \$100,000 of		
compensation from the organization Report compen	sation for	the c	alen	dar	year	endi	ng v	vith or within the or	ganızatıon's tax year		
Name and business addi	ress							Description (of services	Comper) Isation
							_				
	-										
2 Total number of independent contractors (including b		ited to	o tha	se I	ısted	l abo	ve)	who received more	than		
\$100,000 of compensation from the organization		TEEAC)108L	03/0	09/15					Form 9	990 (2014)

	Check if Schedule O contains a respoi	nse or note to any	Ine in this Part VI	II		
			(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	1 a Federated campaigns b Membership dues c Fundraising events d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f h Total. Add lines 1a-1f	78, 421. 342, 595. 122, 814. 5, 749. 5, 719. 41, 442.	596,740.			
Program Service Revenue	b c d e f All other program service revenue g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, other similar amounts) 4 Income from investment of tax-exempt b 5 Royalties 6 a Gross rents b Less rental expenses c Rental income or (loss) d Net rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 a b Less direct expenses c Net income or (loss) from fundraising events (see Part IV, line 19 b Less direct expenses c Net income or (loss) from gaming activities and allowances b Less cost of goods sold c Net income or (loss) from sales of inventomental miscellaneous Revenue 11 a b C C d All other revenue	(ii) Personal (ii) Other ents				
	e Total. Add lines 11a-11d 12 Total revenue. See instructions	•		0.	0.	0.

Form 990 (2014) Veterans of Foreign Wars | Statement of Functional Expenses 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)

-000	Check if Schedule O contains a re	esponse or note to any	line in this Part IX	implete column (A)	T
Do 6b,	not include amounts reported on lines 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	organizations and domestic governments See Part IV, line 21				1
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 5	Benefits paid to or for members Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7	Other salaries and wages	190,171.	121,709.	68,462.	<u> </u>
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	150,171.	121, 703.	00,402.	
9	Other employee benefits				
10	Payroll taxes	18,248.	11,559.	6,689.	
11	Fees for services (non-employees)				
	a Management				
١	b Legal				
(c Accounting	1,120.		1,120.	
(d Lobbying				
•	e Professional fundraising services. See Part IV, line 17				
1	Investment management fees	6,349.		6,349.	
ç	Other (If line 11g amt exceeds 10% of line 25, column	1,334.	840.	494.	<u> </u>
12	(A) amount, list line 11g expenses on Schedule 0) Advertising and promotion .	30,075.	23,459.	494.	6 616
13		8,498.	5,354.	2 144	6,616.
14	Information technology	0,490.	5,354.	3,144.	
	Royalties				
15	Occupancy				
16		56.006	44 200		10 10 -
	Travel	56,806.	44,309.		12,497.
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	23,154.	14,587.	8,567.	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	3,653.			
_	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)				1
ä	Awards	21,789.	13,727.	8,062.	
	Program Donations	20,126.	12,679.	7,447.	
	Repairs/Maintenance	5,057.	3,186.	1,871.	
(Utilities	4,816.	3,034.	1,782.	
	All other expenses	4,655.	3,066.	1,039.	550.
	Total functional expenses Add lines 1 through 24e	395,851.	257,509.	115,026.	19,663.
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)			-,	
RAA					Form 990 (2014)

		Check if Schedule O contains a response or note to	any line	e in this Part X	"		
	. •				(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			352,203.	1	415,621.
	2	Savings and temporary cash investments			1,168,227.	2	1,193,602.
	3	Pledges and grants receivable, net				3	115,749.
	4	Accounts receivable, net				4	<u> </u>
	5	Loans and other receivables from current and former trustees, key employees, and highest compensated e Part II of Schedule L		5			
	6	Loans and other receivables from other disqualified p section 4958(f)(1)), persons described in section 4958(c)(employers and sponsoring organizations of section 501(c) beneficiary organizations (see instructions) Complete	3)(B), and (9) volun	d contributing tary employees'		6	
S	7	Notes and loans receivable, net		Ī		7	
Assets	8	Inventories for sale or use		Ī		8	
As	9	Prepaid expenses and deferred charges		ļ		9	
	10 a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	118,202.			
	b	Less accumulated depreciation	10b	10,959.	110,896.	10 c	107,243.
	11	Investments – publicly traded securities.		10/303.	110,050.	11	20172101
	12	Investments – other securities See Part IV, line 11				12	
	13	Investments – program-related See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11				15	
	16	Total assets. Add lines 1 through 15 (must equal line	34)		1,631,326.	16	1,832,215.
\dashv	17	Accounts payable and accrued expenses	/		1,031,320.	17	1,002,210.
	18	Grants payable		Ī		18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
S	21	Escrow or custodial account liability Complete Part	V of Sch	edule D		21	
Liabilities	22	Loans and other payables to current and former office key employees, highest compensated employees, and Complete Part II of Schedule L				22	1
_	23	Secured mortgages and notes payable to unrelated th	nird parti	es		23	
	24	Unsecured notes and loans payable to unrelated third	parties		· _ · · · · · · · · · · · · · · · · · ·	24	
	25	Other liabilities (including federal income tax, payable and other liabilities not included on lines 17-24) Com	es to rela plete Pa	ted third parties, rt X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25			0.	26	0.
s 8		Organizations that follow SFAS 117 (ASC 958), check he lines 27 through 29, and lines 33 and 34.	re ►	X and complete			
ě	27	Unrestricted net assets		_	1,631,326.	27	1,832,215.
Bal	28	Temporarily restricted net assets				28	
필	29	Permanently restricted net assets				29	
or Fund Balances		Organizations that do not follow SFAS 117 (ASC 958), chand complete lines 30 through 34.	neck here	• <u> </u>			· · · · · · · · · · · · · · · · · · ·
2	30	Capital stock or trust principal, or current funds				30	
8	31	Paid-in or capital surplus, or land, building, or equipment	nent func			31	
As	32	Retained earnings, endowment, accumulated income	, or othe	funds		32	
Net Assets	33	Total net assets or fund balances			1,631,326.	33	1,832,215.
	34	Total liabilities and net assets/fund balances			1,631,326.	34	1,832,215.
BA	4						Form 990 (2014)

Forr	n 990 (2014) Veterans of Foreign Wars 8(5-0076	886	F	Page 12
Pa	t XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1		596,	740.
2	Total expenses (must equal Part IX, column (A), line 25)	2			851.
3	Revenue less expenses Subtract line 2 from line 1	3			889.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)).	4	1.		326.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain in Schedule O)	9			0.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33,				
	column (B))	10	1,	832,	215.
Pa	t XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				П
				Yes	s No
1	Accounting method used to prepare the Form 990 Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O				
2	Were the organization's financial statements compiled or reviewed by an independent accountant?		2	a	X
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or review	wed on a	a 🗀		
	separate basis, consolidated basis, or both				1 :
	Separate basis Consolidated basis Both consolidated and separate basis		ĺ	İ	
1	Were the organization's financial statements audited by an independent accountant?		2	ь	X
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate of the year were audited on the year were also and the year were audited on the year were also and the year were also a separate of the year were also and the year were also also and the year were also and the year were also also and the year were also also also also also also also also	arate			Ţ
	basis, consolidated basis, or both				'
	Separate basis Consolidated basis Both consolidated and separate basis		-	-	- '
•	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the auditor review, or compilation of its financial statements and selection of an independent accountant?	dıt,	2	С	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O				
3	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?		3	a	Х
ı	of f Yes, did the organization undergo the required audit or audits? If the organization did not undergo the required a	udıt			
RΛΛ	or audits, explain why in Schedule O and describe any steps taken to undergo such audits				(2014)

SCHEDULE D (Form 990)

Supplemental Financial Statements

Complete if the organization answered 'Yes,' to Form 990,
Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

2014

Department of the Treasury Internal Revenue Service Name of the organization

m990. Open to Public Pu

OMB No 1545-0047

Veterans of Foreign Wars		86-0076886
Part I Organizations Maintaining Don	or Advised Funds or Other Similar Fullswered 'Yes' to Form 990, Part IV, line	nds or Accounts.
Complete in the organization and	(a) Donor advised funds	
1 Total number at end of year	(a) Donor advised funds	(b) Funds and other accounts
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and do are the organization's property, subject to the	onor advisors in writing that the assets held in de e organization's exclusive legal control?	onor advised funds Yes No
for charitable purposes and not for the benef impermissible private benefit?	ors, and donor advisors in writing that grant fun- it of the donor or donor advisor, or for any other	ds can be used only r purpose conferring Yes No
Part II Conservation Easements.	swered 'Yes' to Form 990, Part IV, line	7
Purpose(s) of conservation easements held l		7.
Preservation of land for public use (e.g.,		of a historically important land area
Protection of natural habitat		of a historically important land area
Preservation of open space	Freservation	of a certified historic structure
2 Complete lines 2a through 2d if the organization	hold a qualified concentration contribution in the form	m of a concentration approximate the
last day of the tax year	rield a qualified conservation contribution in the ion	m or a conservation easement on the
		Held at the End of the Tax Year
a Total number of conservation easements		2a
b Total acreage restricted by conservation ease	ements	2 b
c Number of conservation easements on a cer	tified historic structure included in (a)	2 c
d Number of conservation easements included	in (c) acquired after 8/17/06, and not on a histo	ric
structure listed in the National Register		2 d
3 Number of conservation easements modified, tra tax year ►	insferred, released, extinguished, or terminated by t	he organization during the
4 Number of states where property subject to cons	ervation easement is located >	
5 Does the organization have a written policy r	egarding the periodic monitoring, inspection, ha	ndling of violations,
and enforcement of the conservation easeme	ents 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, insp	ecting, and enforcing conservation easements durin	ng the year
and section 170(h)(4)(B)(ii)?	on line 2(d) above satisfy the requirements of se	Yes No
9 In Part XIII, describe how the organization repor include, if applicable, the text of the footnote conservation easements	ts conservation easements in its revenue and expent to the organization's financial statements that c	se statement, and balance sheet, and describes the organization's accounting for
Part Organizations Maintaining Coll Complete if the organization and	ections of Art, Historical Treasures, or swered 'Yes' to Form 990, Part IV, line	Other Similar Assets. 8.
1 a If the organization elected, as permitted under art, historical treasures, or other similar assets hin Part XIII, the text of the footnote to its final	ield for public exhibition, education, or research in fi	nue statement and balance sheet works of urtherance of public service, provide,
	er SFAS 116 (ASC 958), to report in its revenue for public exhibition, education, or research in further	
(i) Revenue 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, amounts required to be reported under SFAS		icial gain, provide the following
a Revenue included in Form 990, Part VIII, line	: 1	▶ \$
b Assets included in Form 990, Part X		► \$

Part III Organizations Maintaining Coll	ections of Art,	Historica	i Treasures, or G	Jther Similar Ass	ets (contini	леа) <u> </u>
3 Using the organization's acquisition, accession, items (check all that apply)	and other records, o	check any of	the following that are	a significant use of its o	collection	
a Public exhibition	d	Loan or ex	change programs			
b Scholarly research	e	Other				
c Preservation for future generations						
4 Provide a description of the organization's collect Part XIII	tions and explain h	ow they furth	er the organization's e	exempt purpose in		
5 During the year, did the organization solicit of to be sold to raise funds rather than to be m	aintained as part o	of the organi	zation's collection?		Yes	No
Part Escrow and Custodial Arrange Inne 9, or reported an amount or	ments. Comple n Form 990, Pa	ete if the cart X, line	organization ansv 21.	wered 'Yes' to For	m 990, Par	t IV,
1 a Is the organization an agent, trustee, custod on Form 990, Part X?	an, or other intern	nediary for o	contributions or other	r assets not included	Yes [No
b If 'Yes,' explain the arrangement in Part XIII	and complete the	following ta	ble	•		_
					Amount	
c Beginning balance				1 c		
d Additions during the year				1 d		
e Distributions during the year				1 e		
f Ending balance				1 f		
2a Did the organization include an amount on F	orm 990, Part X, I	ine 21, for e	scrow or custodial a	ccount liability?	Yes	No
b If 'Yes,' explain the arrangement in Part XIII	Check here if the	explanation	has been provided	ın Part XIII	[
Part V : Endowment Funds. Complete	the organizati	on answe	red 'Ves' to Forr	n 990 Part IV Jun	0.10	
(a) Curren		Prior year	(c) Two years back	(d) Three years back	(e) Four year	re back
1 a Beginning of year balance.	it year (b) r	riius yeai	(c) Two years back	(d) Tillee years back	(e) roui yeai	S Dack
b Contributions					+	
b Contributions					 	
c Net investment earnings, gains, and losses						
d Grants or scholarships					<u> </u>	
e Other expenditures for facilities and programs						
f Administrative expenses					<u> </u>	
g End of year balance						
2 Provide the estimated percentage of the curr		nce (line 1g,	column (a)) held as	5		
a Board designated or quasi-endowment	······································					
b Permanent endowment ►	96					
c Temporarily restricted endowment ►	%					
The percentages in lines 2a, 2b, and 2c shou						
3a Are there endowment funds not in the possessio organization by	n of the organizatio	n that are he	ld and administered for	or the	Yes	No
(i) unrelated organizations					3a(i)	110
(ii) related organizations 3a(ii)					 	
b If 'Yes' to 3a(ii), are the related organization:	s listed as required	d on Schadu	le P?		3b	+
4 Describe in Part XIII the intended uses of the	•				30	
		idowinent id	ilus			-
Land, Buildings, and Equipmer Complete if the organization an		Form 99	0, Part IV, line 1	1a. See Form 990), Part X, Iı	ne 10.
Description of property	(a) Cost or other (investment) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book v	alue
1 a Land			17,730.	5 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	17	,730.
b Buildings		·	100,472.	10,959.		,513.
c Leasehold improvements	_					,
d Equipment						
e Other						
Total. Add lines 1a through 1e (Column (d) must of	egual Form 990 P	Part X colum	n (B), line 10c)	•	107	,243.
BAA		are A, coluit	(D), into 100 x	Schedu	ule D (Form 990	

Part VII Investments — Other Securities. Complete if the organization answered	'Yes' to Form 990	N/A) Part IV line 11b. See Form 99	90 Part X June 12
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of	
(1) Financial derivatives	<u> </u>		
(2) Closely-held equity interests	-	-	
(3) Other		-	<u> </u>
(A)			
(B)		-	
(C)		-	
(D)		-	-
(E)			
(F)			
(G)			·····
(H)			
(1)			
Total. (Column (b) must equal Form 990, Part X, column (B) line 12		1	
Part VIII Investments – Program Related. Complete if the organization answered	'Yes' to Form 990	N/A) Part IV line 11c See Form 99	n Part X line 13
(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-	
	(b) Book Value	(c) method of Valuation Cost of Cha-	or-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)	-		
(8)			
(9)			
(10)			
Total. (Column (b) must equal Form 990, Part X, column (B) line 13) Part IX Other Assets.	N/A		
Complete if the organization answered	'Yes' to Form 990	, Part IV, line 11d. See Form 99	0, Part X, line 15.
	scription		(b) Book value
(1)			
(2)			
(4)			
(5)			
(6)			
(7)			
(8)		·	
(10)			
- Control of the cont	2) (ma 15.)	>	
Total. (Column (b) must equal Form 990, Part X, column (E	s), IIne 15)		
Part X Other Liabilities. Complete if the organization answered 'Yes' to Fo	orm 000 Part IV line 1	10 or 11f Coo Form 000 Part V June 25	
(a) Description of liability	(b) Book value		
(1) Federal income taxes	(b) Book value	 	
(2)		 	
(3)		 	
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)	1		
(11)			
Total (Column (b) must equal Form 990, Part X, column (B) line 25)	•		
2. Liability for uncertain tax positions. In Part XIII, provide the text of the foc		inancial statements that reports the organization's	liability for uncertain
tax positions under FIN 48 (ASC 740). Check here if the text of the footnote h	=		

Schedule D	/Form	990)	2014	Veterans	٥f	Foreign	Marc
ocitedate D	(FOIIII	220)	2014	vecerans	OI	roreign	wars

86-0076886

Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Reve	nue per Return. N/A
Complete if the organization answered 'Yes' to Form 990, Part IV, line 12	
1 Total revenue, gains, and other support per audited financial statements	1
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a Net unrealized gains (losses) on investments	
b Donated services and use of facilities 2b	
c Recoveries of prior year grants	
d Other (Describe in Part XIII)	
e Add lines 2a through 2d	2 e
3 Subtract line 2e from line 1	3
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1	
a Investment expenses not included on Form 990, Part VIII, line 7b.	
b Other (Describe in Part XIII) 4b	
c Add lines 4a and 4b	4 c
5 Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5
Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses Complete if the organization answered 'Yes' to Form 990, Part IV, line 12	•
Total expenses and losses per audited financial statements	1
2 Amounts included on line 1 but not on Form 990, Part IX, line 25	'
a Donated services and use of facilities 2a	
b Prior year adjustments 2b	
c Other losses 2c	
d Other (Describe in Part XIII)	
e Add lines 2a through 2d	2 e
3 Subtract line 2e from line 1	3
4 Amounts included on Form 990, Part IX, line 25, but not on line 1	
a Investment expenses not included on Form 990, Part VIII, line 7b.	1 1
	I
b Other (Describe in Part XIII)	
b Other (Describe in Part XIII) c Add lines 4a and 4b 5 Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	4c 5

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

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

Employer identification number

<u>Veterans</u> of Foreign Wars

86-0076886

Form 990, Part VI, Line 11b - Form 990 Review Process

No review was or will be conducted.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

No documents available to the public.