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

OMB No 1545-0047

2014**Open to Public Inspection****A For the 2014 calendar year, or tax year beginning 09-01-2014, and ending 08-31-2015****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final 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 STCity or town, state or province, country, and ZIP or foreign postal code
KANSAS CITY, MO 64111**F** Name and address of principal officerLAWRENCE M MAHER
406 W 34TH ST
KANSAS CITY, MO 64111**D** Employer identification number

44-0474290

E Telephone number

(816) 756-3390

G Gross receipts \$ 163,941,664**I** Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(19) (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website ▶ WWW.VFW.ORG**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 ▶**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation 1899**M** State of legal domicile**Part I Summary**

Activities & Governance

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

3 Number of voting members of the governing body (Part VI, line 1a)	3	64
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	58
5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	224
6 Total number of volunteers (estimate if necessary)	6	3,000
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	4,198,455
7b Net unrelated business taxable income from Form 990-T, line 34	7b	-39,170

Revenue

Expenses

Net Assets or Fund Balances

	Prior Year	Current Year
8 Contributions and grants (Part VII, line 1h)	67,326,731	68,500,128
9 Program service revenue (Part VIII, line 2g)	14,417,040	16,917,913
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,090,788	8,375,958
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,216,105	4,930,341
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	92,050,664	98,724,340
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	9,576,448	10,372,291
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)	14,863,062	15,192,504
16a Professional fundraising fees (Part IX, column (A), line 11e)	1,873,789	1,570,444
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 26,016,491		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	59,877,534	61,964,282
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	86,190,833	89,099,521
19 Revenue less expenses Subtract line 18 from line 12	5,859,831	9,624,819
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	274,572,983	272,508,580
21 Total liabilities (Part X, line 26)	197,463,877	200,262,803
22 Net assets or fund balances Subtract line 21 from line 20	77,109,106	72,245,777

Part II Signature Block

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

Sign Here

Signature of officer

2016-01-11
DateLAWRENCE M MAHER QUARTERMASTER GENERAL
Type or print name and title**Paid Preparer Use Only**Print/Type preparer's name
ROBERT H FRANKPreparer's signature
ROBERT H FRANKDate
2016-01-07Check ☐ if self-employed PTIN
P00943320

Firm's name ▶ FRANK & COMPANY PC

Firm's EIN ▶ 54-1156733

Firm's address ▶ 1360 BEVERLY ROAD SUITE 300

Phone no (703) 821-0702

MCLEAN, VA 22101

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2014)

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