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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 \$ 17,274,679 including grants of \$ 1,919,205) (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 PRE-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 VETERAN'S PROGRAMS WITHOUT EXPERT REPRESENTATION IN ADDITION, THEY ADVOCATE DIRECTLY WITH GOVERNMENTAL AGENCIES TO RESOLVE ISSUES IMPACTING VETERANS FOR THE FISCAL YEAR ENDED AUGUST 31, 2016, SERVICE OFFICERS AND VFW NATIONAL STAFF ASSISTED IN 149,519 CLAIMS OF WHICH 100,682 WERE FAVORABLE TO RECOVER ALMOST \$1.6 BILLION IN BENEFITS IN ADDITION, THE VFW EXPENDED \$518,000 TO PROVIDE TRAINING TO 393 SERVICE OFFICERS AT BASIC, ADVANCED, AND PROFICIENCY TRAINING CONFERENCES THIS TRAINING ENSURES VFW SERVICE OFFICERS REMAIN PROFICIENT IN UNDERSTANDING VETERANS' BENEFIT PROGRAMS AND POLICIES TO PROVIDE QUALITY REPRESENTATION TO THEIR CLIENTS, WHO OFTEN MAIN RELATIONSHIPS WITH THE VFW AS THEIR VA REPRESENTATION FOR YEARS AFTER FILING AN INITIAL CLAIM THE TOTAL ECONOMIC IMPACT ON THE VETERANS, DEPENDENTS, AND SURVIVORS REPRESENTED BY THE VFW TOTALED MORE THAN \$6 BILLION IN COMPENSATION FOR FY2016 THE VFW ALSO PROVIDED \$45,000 FOR FREE CALL DAYS AND PHONE CARDS SO THAT DEPLOYED TROOPS AND TROOPS IN HOSPITALS COULD MAKE OVER 27,000 CALLS HOME AND TALK WITH LOVED ONES AT NO COST TO THE SERVICE MEMBER ADDITIONALLY, THE VFW PROVIDED \$1.1 MILLION IN HELP-A-HERO SCHOLARSHIPS TO 269 SERVICE MEMBERS AND VETERANS TO PROVIDE FINANCIAL ASSISTANCE TO COMPLETE EDUCATIONAL GOALS THIS PROGRAM PROVIDES UP TO \$5,000 IN SCHOLARSHIPS TO VETERANS OR CURRENT MILITARY PERSONNEL WITH A RANK OF E-5 OR BELOW

4b

(Code) (Expenses \$ 12,766,279 including grants of \$ 148,122) (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, 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 AND VETERANS IN THE CLASSROOM 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 AND MENTORING VFW ENCOURAGES AMERICA'S YOUTH TO BE GOOD CITIZENS BY PROVIDING CITIZENSHIP EDUCATIONAL MATERIALS AND HONORING OUTSTANDING COMMUNITY SERVICE BY YOUNG PEOPLE FOLLOWING THE MEDAL OF HONOR CHARACTER DEVELOPMENT PROGRAM OF INSTRUCTION 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 \$ 12,128,859 including grants of \$ 8,241,989) (Revenue \$)

DEPARTMENT AND LOCAL POST ACTIVITIES - DEPARTMENT AND LOCAL POST ACTIVITIES ARE VITAL COMPONENTS OF THE VETERAN 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 \$8.1 MILLION IN GRANTS TO HELP SUPPORT VETERANS SERVICE PROGRAMS AND COMMUNITY SERVICE PROGRAMS AT THE VFW STATE AND POST 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

See Additional Data

4d





















Other program services (Describe in Schedule O)

(Expenses \$ 13,709,832 including grants of \$) (Revenue \$)

4e

Total program service expenses ▶ 55,879,649

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 domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		
26	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? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response 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	655	
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	222	
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 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?	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. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring 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	64		
	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	58		
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		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	AK, AZ, AR, CO, CT, FL, GA, IL, KY, LA, ME, MD, MN, MS, NH, NJ, NY, NC, ND, OH, OK, PA, SC, TN, UT, WA, WV
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, address, and telephone number of the person who possesses the organization's books and records	DEBRA ANDERSON 406 W 34TH ST KANSAS CITY, MO 64111 (816) 756-3390

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

[illegible]

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

[illegible]

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	2,310,026	0	278,370

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► 14

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
SOUTHWEST CAGING CORPORATION 5342 NW 25TH STREET TOPEKA, KS 66618	CAGING SERVICES	2,069,922
INNOVAIRE COMMUNICATIONS 2 EXECUTIVE CAMPUS STE 200 CHERRY HILL, NJ 08002	FUNDRAISING SERVICES	1,266,836
GLM COMMUNICATIONS INC 242 W 27TH STREET 1B NEW YORK, NY 10001	MAGAZINE ADVERTISING BROKER	1,227,897
COMMERCE REGISTER INC PO BOX 190 MIDLAND PARK, NJ 07432	DATA PROCESSING SERVICES	855,680
MDS COMMUNICATIONS CORP 545 W JUANITA AVENUE MESA, AZ 85210	TELEMARKETING SERVICES	488,135

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 ▶ 25

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	1,669,476			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	62,695,956			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f ▶		64,365,432			
Program Service Revenue	2a	MEMBERSHIP DUES	Business Code 900099	9,949,286	9,949,286		
	b	MAGAZINE ADVERTISING	541800	4,553,583		4,553,583	
	c	MEMBER INSURANCE PROGRAM	524298	2,151,610			2,151,610
	d	CONVENTION REGISTRATION & BOOTH	900099	393,287			393,287
	e	RENTAL INCOME FROM AFFILIATES	531390	213,577			213,577
	f	All other program service revenue		69,690			69,690
	g	Total. Add lines 2a-2f ▶		17,331,033			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		2,747,903			2,747,903
4		Income from investment of tax-exempt bond proceeds . . ▶					
5		Royalties ▶		1,448,603			1,448,603
6a		(i) Real		(ii) Personal			
		1,076,500		34,058			
		624,978		59,071			
		451,522		-25,013			
b		Less rental expenses					
c		Rental income or (loss)					
d		Net rental income or (loss) ▶		426,509		-25,013	451,522
7a		(i) Securities		(ii) Other			
		90,942,879					
		88,246,280					
		2,696,599					
b		Less cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss) ▶		2,696,599			2,696,599
8a		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 . . ▶					
9a		Gross income from gaming activities See Part IV, line 19					
a							
b	Less direct expenses						
c	Net income or (loss) from gaming activities . . . ▶						
10a	Gross sales of inventory, less returns and allowances						
a			6,793,483				
b	Less cost of goods sold		3,536,543				
c	Net income or (loss) from sales of inventory . . ▶		3,256,940	3,256,670	270		
Miscellaneous Revenue		Business Code					
11a	SUBSCRIPTION REVENUE		511120	19,007		19,007	
b	LOSS FROM PASSIVE INVESTMENTS		900001	-9,734		-9,734	
c							
d	All other revenue						
e	Total. Add lines 11a-11d ▶		9,273				
12	Total revenue. See Instructions ▶		92,282,292	13,205,956	4,519,106	10,191,798	

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 domestic organizations and domestic governments. See Part IV, line 21	8,305,447	8,305,447		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	1,890,155	1,890,155		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	113,714	113,714		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,336,916	1,098,409	238,507	
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	10,213,563	8,916,043	1,093,130	204,390
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,574,290	1,368,703	171,416	34,171
9	Other employee benefits	2,823,964	2,325,301	431,111	67,552
10	Payroll taxes	930,111	810,931	103,156	16,024
11	Fees for services (non-employees)				
a	Management				
b	Legal	197,690		197,690	
c	Accounting	168,460		168,460	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17	1,204,614			1,204,614
f	Investment management fees	408,320		408,320	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	3,760,627	644,095	325,477	2,791,055
12	Advertising and promotion	724,429	579,955	8,449	136,025
13	Office expenses	1,443,927	884,869	538,281	20,777
14	Information technology				
15	Royalties				
16	Occupancy	967,624	885,663	78,431	3,530
17	Travel	1,314,776	1,141,316	169,824	3,636
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	2,247,951	2,238,543	9,331	77
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	881,695	808,295	70,738	2,662
23	Insurance	218,903	201,158	16,981	764
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	36,817,220	17,265,114	517,866	19,034,240
b	VFW MAGAZINE & OTHER PU	5,386,550	5,386,550		
c	OTHER PROGRAMMATIC EXPE	794,346	794,346		
d	OTHER	386,628	176,378	208,914	1,336
e	All other expenses	73,012	44,664	4,791	23,557
25	Total functional expenses. Add lines 1 through 24e	84,184,932	55,879,649	4,760,873	23,544,410
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)	36,967,143	16,685,318	232,296	20,049,529

Part X

Balance Sheet

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

				(A)		(B)	
				Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing		2,700	1	2,700	
	2	Savings and temporary cash investments		9,363,918	2	11,728,454	
	3	Pledges and grants receivable, net		370,421	3	424,476	
	4	Accounts receivable, net		5,118,116	4	2,738,583	
	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		1,670,863	8	1,740,939	
	9	Prepaid expenses and deferred charges		3,178,573	9	3,134,152	
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a	31,436,853			
	b	Less: accumulated depreciation	10b	23,581,963	7,991,450	10c	7,854,890
	11	Investments—publicly traded securities		235,215,798	11	232,004,018	
	12	Investments—other securities. See Part IV, line 11		9,147,754	12	10,139,535	
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11		448,987	15	444,955	
16	Total assets. Add lines 1 through 15 (must equal line 34)		272,508,580	16	270,212,702		
Liabilities	17	Accounts payable and accrued expenses		7,481,930	17	7,407,561	
	18	Grants payable		751,308	18	623,215	
	19	Deferred revenue		34,528,527	19	34,470,302	
	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		157,501,038	25	148,342,915	
	26	Total liabilities. Add lines 17 through 25		200,262,803	26	190,843,993	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets		65,392,192	27	72,423,470	
	28	Temporarily restricted net assets		6,853,585	28	6,945,239	
	29	Permanently restricted net assets			29		
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds			30		
	31	Paid-in or capital surplus, or land, building or equipment fund			31		
	32	Retained earnings, endowment, accumulated income, or other funds			32		
	33	Total net assets or fund balances		72,245,777	33	79,368,709	
	34	Total liabilities and net assets/fund balances		272,508,580	34	270,212,702	

Part XI **Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	92,282,292
2	Total expenses (must equal Part IX, column (A), line 25)	2	84,184,932
3	Revenue less expenses Subtract line 2 from line 1	3	8,097,360
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	72,245,777
5	Net unrealized gains (losses) on investments	5	2,677,206
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	-3,651,634
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	79,368,709

Part XII **Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		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		

Additional Data

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

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

(Code	) (Expenses \$	10,249,281	including grants of \$	) (Revenue \$)
MEMBERSHIP SERVICES - VFW PROVIDES A MAGAZINE AND EMBLEMATIC SUPPLIES TO MEMBERS AND VETERANS TO PROMOTE HISTORICAL EDUCATION AND COMMEMORATION AND PROMOTION OF PATRIOTIC SUPPORT AND ACTIVITIES THE VFW MAGAZINE PROVIDES MEMBERS AND THE GENERAL PUBLIC INFORMATION CONCERNING LEGISLATIVE AND ADMINISTRATIVE ISSUES RELATING TO VETERANS, HEALTH PROBLEMS CONFRONTING VETERANS, HISTORICAL AND COMMEMORATIVE EVENTS AND ACTIVITIES, SUPPORT PROVIDED BY MEMBERS IN SUPPORT OF VFW SPONSORED PROGRAMS IN THEIR LOCAL COMMUNITIES AND OTHER INFORMATION TO ENCOURAGE MEMBERS TO ACT					
(Code	) (Expenses \$	2,761,533	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					

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

(Code	) (Expenses \$	699,018	including grants of \$	) (Revenue \$)
EDUCATIONAL AND INFORMATIVE ACTIVITIES					

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 W STROUD PAST COMMANDER-IN-CHIEF (RET 7/2016)	5 00	X		X				169,195	0	8,789
JOHN A BIEDRZYCKI JR COMMANDER-IN-CHIEF (RET 7/2016)	55 00	X		X				163,481	0	8,970
BERNARD J DUFFY COMMANDER-IN-CHIEF	1 00 55 00	X		X				153,179	0	8,276
KEITH E HARMAN SR VICE COMMANDER-IN-CHIEF	1 00 55 00	X		X				55,117	0	2,520
VINCENT LAWRENCE JR VICE COMMANDER-IN-CHIEF	55 00	X		X				1,283	0	0
JOHN E HAMILTON ADJUTANT GENERAL (RET 7/2016)	55 00	X		X				195,811	0	37,689
ROBERT E WALLACE ADJUTANT GENERAL	5 00 55 00	X		X				184,125	0	35,277
LAWRENCE M MAHER QUARTERMASTER GENERAL (RET 7/2016)	5 00 55 00	X		X				81,338	0	4,235
DEBRA ANDERSON QUARTERMASTER GENERAL	1 00 55 00	X		X				106,741	0	19,931
REV PETER R HOOK CHAPLAIN	1 00 5 00	X		X				1,034	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			
JOSEPH N GUEST CHAPLAIN (RET 7/2016)	5 00	X		X				860	0	0
G ANTHONY WOLUSKY JUDGE ADVOCATE GENERAL	5 00	X		X				0	0	0
MATTHEW M MIHELICIC JUDGE ADVOCATE GENERAL (RET 7/2016)	5 00	X		X				1,087	0	0
JAMES R TUORILA SURGEON GENERAL	5 00	X		X				0	0	0
CURTIS O BOHLMAN SURGEON GENERAL (RET 7/2016)	5 00	X		X				682	0	0
CARL J KAELIN CHIEF OF STAFF	5 00	X		X				1,241	0	0
ALLEN Q JONES CHIEF OF STAFF (RET 7/2016)	5 00	X		X				1,701	0	0
HAROLD J ROESCH II INSPECTOR GENERAL	5 00	X		X				0	0	0
WILLIAM J SCHMITZ INSPECTOR GENERAL (RET 7/2016)	5 00	X		X				1,459	0	0
GEORGE H JONES NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,021	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			
ROBERT A MYLES NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						7,756	0	0
WALTER W WATTS JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						0	0	0
TIMOTHY M BORLAND NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						8,284	0	0
MICHAEL K FERGUSON NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						599	0	0
TERRY G CALLAHAN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						3,669	0	0
DENIS F WELLS NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						945	0	0
EARL D FULK NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,153	0	0
RONALD J LATTIN NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						1,972	0	0
BRUCE R DOLAN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						599	0	0
RICHARD G DI FEDERICO JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						847	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	X						3,345	0	0
HERMAN C SALLEY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,120	0	0
PETER J MASCETTI NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						3,145	0	0
DANIEL P DUFFY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,957	0	0
PLEDGE M CANNON SR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,664	0	0
NORBERT K ENOS NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						7,051	0	0
STANLEY Y FERNANADEZ NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						599	0	0
JOHN R CROTINGER NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						7,735	0	0
RICK W JOHNSON NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						0	0	0
JOHN W DAVIN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,299	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			
GREGORY L BAKER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,675	0	0
DARRELL A BLASBERG NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,801	0	0
JAMES T PLUMMER NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						3,324	0	0
BOBBY J COX NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						0	0	0
CLAUD F WYATT NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						3,206	0	0
FRED A WESLEY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,952	0	0
RAYMOND R LUPO NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,449	0	0
EUGENE L STEWART NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,577	0	0
GEORGE D MURRAY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,588	0	0
HARRY L CROYLE NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						3,106	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			
GARY R ANDERSON NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,998	0	0
JOHNNIE L RICHARD NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						3,166	0	0
PHILLIP A PIPPINS NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,322	0	0
TIMOTHY C PETERS NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						8,495	0	0
ARTHUR J WIDHALM NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						6,638	0	0
ERIC G WILLIAMS NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						1,414	0	0
JOHN L IOSSI NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						993	0	0
HERMAN C HAGEN JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						6,685	0	0
GILBERT HERNANADEZ NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						959	0	0
PAUL J LLOYD NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,939	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			
MANUEL ALMEIDA NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						3,728	0	0
ALLAN W KUCHINSKY NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						1,579	0	0
KATHIE D SCHIEBEL NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						6,688	0	0
JAMES F MCNALLY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						4,195	0	0
JASON L SCHOOLCRAFT NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,821	0	0
DALE T RONNING NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						1,624	0	0
JAMES H HAPALA NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						599	0	0
CHUCK KELLER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,010	0	0
MICHAEL H DEVENITCH NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,209	0	0
BERT W KEY NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						6,935	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			
GERALD L KRAUS NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						9,946	0	0
SHAWN C WATSON NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						0	0	0
ROBERT C EILER NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,138	0	0
ALLEN C WAGONBLOTT JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,550	0	0
MELVIN H GUNTER JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,832	0	0
DARRYL B MCPHERON NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,785	0	0
DAROLD D COUCH NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,960	0	0
LAZARO VELASQUEZ JR NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,651	0	0
BRENT W NEILSEN NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						7,621	0	0
DENNIS L PARIZEK NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
RONALD L TALLMAN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,150	0	0
KIM A DESHANO NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,038	0	0
JERRY W HERKER NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						2,104	0	0
FREDERICK A GREEN NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						700	0	0
ROBERT W CARUTHERS NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,322	0	0
JOHN T GIESE NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						1,668	0	0
JAMES PEDERSEN NATIONAL COUNCIL OF ADMINISTRATION MEMBER - TERM E	5 00	X						2,127	0	0
RODNEY A BIRKLE NATIONAL COUNCIL OF ADMINISTRATION MEMBER	5 00	X						2,104	0	0
JERRY L NEWBERRY ASSISTANT ADJUTANT GENERAL (RET 7/2016)	55 00					X		132,855	0	49,831
JOHN R MUCKELBAUER ASSISTANT QUARTERMASTER GENERAL	55 00					X		121,819	0	33,880

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			
WILLIAM BRADSHAW DIRECTOR, NATIONAL VETERANS SERVICE (RET 1/16)	55 00					X		150,424	0	9,799
PATRICK BOTBYL DIRECTOR OF OPERATIONS (RET 5/2016)	55 00					X		124,361	0	15,890
JAMES J LIERZ CONTROLLER AND MANAGER OF PURCHASING & MEMBER INSU	55 00					X		137,245	0	21,652
ROBERT GREENE QUARTERMASTER GENERAL (RET 7/2015)	0 00						X	333,857	0	21,631

Name of the organization VETERANS OF FOREIGN WARS OF THE UNITED STATES	Employer identification number 44-0474290
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Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
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 donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II

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

1	Purpose(s) of conservation easements held by the organization (check all that apply) <div><input type="checkbox"/> Preservation of land for public use (e g , recreation or education)<div><input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space</div><input type="checkbox"/> Preservation of an historically important land area <input type="checkbox"/> Preservation of a certified historic structure</div>	
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	
a	Total number of conservation easements	Held at the End of the Year
b	Total acreage restricted by conservation easements	2a
c	Number of conservation easements on a certified historic structure included in (a)	2b
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	2d
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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►	
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, 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)? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
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" on 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)	Revenue included on 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	Revenue included on 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" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

Amount

1c

1d

1e

1f

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ 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 on lines 2a, 2b, and 2c should equal 100%

3a

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

(i) unrelated organizations

(ii) related organizations

3a(i)

3a(ii)

Yes

No

b

If "Yes" on 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)	Accumulated (c)depreciation	(d)Book value
1a	Land	1,435,663		1,435,663
b	Buildings	18,384,031	13,168,759	5,215,272
c	Leasehold improvements			
d	Equipment	11,617,159	10,413,204	1,203,955
e	Other			
Total.	Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶			7,854,890

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	100,550,757
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	2,677,206
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	7,363,947
e	Add lines 2a through 2d	2e	10,041,153
3	Subtract line 2e from line 1	3	90,509,604
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	1,772,688
c	Add lines 4a and 4b	4c	1,772,688
5	Total revenue Add lines 3 and 4c.(This must equal Form 990, Part I, line 12)	5	92,282,292

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	89,816,616
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	7,404,372
e	Add lines 2a through 2d	2e	7,404,372
3	Subtract line 2e from line 1	3	82,412,244
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	1,772,688
c	Add lines 4a and 4b	4c	1,772,688
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	84,184,932

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 UNCERTAIN TAX POSITIONS HAVE BEEN NOTED AND THUS NO AMOUNTS HAVE BEEN RECORDED AT AUGUST 31, 2016.

Part XIII **Supplemental Information** *(continued)*

Return Reference	Explanation
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) \$3,183,780 IS EXPENSE FROM THE VFW FOUNDATION THAT IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS, 2) \$684,049 FOR RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B, AND 3) \$3,536,543 IS THE COST OF GOODS SOLD THAT ARE INCLUDED ON PART VIII, LINE 10B
PART XII, LINE 4B	THIS REPRESENTS INTERCOMPANY ELIMINATIONS BETWEEN THE VFW AND VFW FOUNDATION ON THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

► Attach to Form 990.

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

OMB No 1545-0047

2015

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	686
(2) EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	69,189
(3) EUROPE	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	43,839
(4) CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		373,255
(5)					
3a Sub-total	0	0			486,969
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			486,969

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	38,227	ELECTRONIC FUND TRANSFER			
(2)			EUROPE	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	43,839	ELECTRONIC FUND TRANSFER			
(3)			EAST ASIA AND THE PACIFIC	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	20,591	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, do not file with Form 990)*

☐ 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, do not file with Form 990)*

☐ 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 ACCOMPLISHMENTS, THIS ORGANIZATION PROVIDES GRANTS TO THE STATE ORGANIZATIONS, CALLED DEPARTMENTS, 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 MEMBERS LIVING OUTSIDE THE UNITED STATES, MANY OF WHOM ARE ON ACTIVE DUTY IN THE MILITARY OR ARE EMPLOYED BY THE U.S. GOVERNMENT IN OVERSEAS LOCATIONS, TWO OVERSEAS DEPARTMENTS AND SEVERAL POSTS HAVE BEEN ORGANIZED TO FACILITATE MEMBERS AND PROMOTE PROGRAMS IN THOSE AREAS. THE GRANTS REFLECTED IN SCHEDULE F, PART I, ARE PRIMARILY GRANTS MADE TO THOSE OVERSEAS DEPARTMENTS TO FURTHER VFW PROGRAMS, INCLUDING MEMBERSHIP PROGRAMS AND VETERAN SERVICE SUPPORT IN THOSE AREAS. 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 AREAS. 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.

990 Schedule F, Supplemental Information

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

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" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a
Attach to Form 990 or Form 990-EZ
Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2015

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" on 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

e ☐ Solicitation of non-government grants

b ☒ Internet and email solicitations

f ☐ Solicitation of government grants

c ☒ Phone solicitations

g ☐ Special fundraising events

d ☐ In-person solicitations

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 INNOVAIRRE COMMUNICATIONS 2 EXECUTIVE CAMPUS STE 200 CHERRY HILL, NJ 08002	DIRECT MAIL		No	56,925,652	875,777	56,049,875
2 DONOR SERVICES GROUP 6715 SUNSET BLVD LOS ANGELES, CA 90028	TELEMARKETING & PLANNED GIVING LEAD GENERATION		No	186,792	298,251	-111,459
3 TELEFUND INC 186 LINCOLN ST BOSTON, MA 02111	TELEMARKETING		No	23,554	30,586	-7,032
4						
5						
6						
7						
8						
9						
10						
Total				57,135,998	1,204,614	55,931,384

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" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

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

Part III Gaming.

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

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

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct 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 conduct 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 conducted 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 INNOVAIRRE COMMUNICATIONS WAS PAID A TOTAL OF \$22,159,896 FOR THE DIRECT MAIL PROGRAM, WHICH INCLUDED THE PAYMENT FOR PRINTING, PAPER, ENVELOPES, AND POSTAGE \$875,777 WAS SPECIFICALLY BROKEN-OUT AS FUNDRAISING MANAGEMENT FEES

2015

**Open to Public
Inspection**

44-0474290

☒ Yes ☐ No

(h) Purpose of grant or assistance

Schedule I (Form 990) 2015

Part IIIGrants and Other Assistance to Domestic Individuals.

Complete if the organization answered "Yes" on 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
EDUCATIONAL ASSISTANCE AND (1) TRAINING	393	517,806			
(2) PHONE CARDS AND FREE "CALL DAYS" FOR MILITARY	27091	0	45,430	FMV	CALLING CARDS AND FREE "CALL DAYS"
(3) SCHOLARSHIPS AND AWARDS	364	1,237,283			
(4) RETURN TRIP TO VIETNAM FOR PURPLE HEART AWARD RECIPIENTS	10	65,633			

Part IVSupplemental 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(C) 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 VETERAN 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 Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(19)	73,880				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ALASKA 500 E PARK AVE WASILLA, AK 85251	92-0017695	(C)(19)	41,556				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ARIZONA 6907 E THOMAS RD SCOTTSDALE, AZ 85251	86-0076886	(C)(19)	121,897				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(19)	58,093				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF CALIFORNIA 9136 ELK GROVE BLVD SUITE 100 ELK GROVE, CA 95624	94-0955210	(C)(19)	614,023				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF COLORADO 1400 CARR ST LAKEWOOD, CO 80214	84-0360493	(C)(19)	111,946				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(4)	100,369				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF DELEWARE 6 BROOKSIDE DR WILMINGTON, DE 19804	51-0057830	(C)(4)	51,993				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DISTRICT OF COLUMBIA 1601 KENILWORTH AVE NE WASHINGTON, DC 20019	53-0175153	(C)(4)	12,324				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(19)	344,077				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF GEORGIA PO BOX 3025 MACON, GA 31205	58-0512677	(C)(19)	89,806				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF HAWAII 438 HOBRON LN HONULULU, HI 96815	99-0040331	(C)(19)	43,459				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(19)	32,420				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ILLINOIS 3300 CONSTITUTION DR SPRINGFIELD, IL 62791	37-6059313	(C)(19)	318,440				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF INDIANA 9555 E 59TH ST INDIANAPOLIS, IN 46216	35-6042820	(C)(19)	160,237				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(19)	94,880				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF KANSAS 115 SW GAGE BLVD TOPEKA, KS 66606	48-0641005	(C)(19)	95,849				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF KENTUCKY 3031 POPLAR LEVEL RD LOUISVILLE, KY 40217	61-0406448	(C)(19)	77,840				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(19)	80,753				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MAINE 64 WASHBURN ST CARIBOU, ME 04736	01-0191822	(C)(19)	56,504				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MARYLAND 101 N GAY ST BALTIMORE, MD 21202	52-0517415	(C)(19)	148,852				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 MASSACHUSETTS 24 BEACON ST BOSTON, MA 02133	04-1242419	(C)(19)	169,048				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MICHIGAN 924 N WASHINGTON AVE LANSING, MI 48906	38-1133442	(C)(19)	263,994				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MINNESOTA 20 W 12TH ST ST PAUL, MN 55155	41-0593068	(C)(19)	177,296				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(4)	34,801				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MISSOURI PO BOX 26 JEFFERSON CITY, MO 65102	44-0515305	(C)(19)	174,554				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MONTANA 1956 MT MAJO ST FT HARRISON, MT 59636	81-0225542	(C)(4)	51,268				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(19)	55,941				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEVADA PO BOX 637 LOGANDALE, NV 89021	88-0055900	(C)(19)	62,387				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW HAMPSHIRE PO BOX 955 CONCORD, NH 03301	02-0213632	(C)(19)	56,231				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(19)	206,330				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW MEXICO PO BOX 1084 RUIDOSO DOWNS, NM 88346	85-0123009	(C)(19)	60,719				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW YORK 69 SAND CREEK RD ALBANY, NY 12205	13-1436995	(C)(19)	331,546				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(19)	171,858				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NORTH DAKOTA 1440 MAPLE LN WEST FARGO, ND 58078	45-0215848	(C)(19)	47,183				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF OHIO PO BOX 15219 COLUMBUS, OH 43215	31-4332217	(C)(19)	296,344				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(19)	88,577				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF OREGON 12440 NE HALSEY ST PORTLAND, OR 97230	93-0304245	(C)(19)	96,806				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF PENNSYLVANIA 4002 FENTON AVE HARRISBURG, PA 17109	23-1182480	(C)(4)	433,329				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(19)	44,118				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF SOUTH CAROLINA 210 GLASSMASTER RD LEXINGTON,SC 29072	57-0279614	(C)(4)	77,870				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF SOUTH DAKOTA 3601 S MINNESOTA AVE SIOUX FALLS,SD 57105	46-0210486	(C)(4)	30,759				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 NASHVILLE,TN 37243	62-6050445	(C)(19)	64,687				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF TEXAS 8503 NORTH IH-35 AUSTIN,TX 78753	74-0964465	(C)(19)	356,453				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF UTAH 3394 N 1000 E NORTH OGDEN,UT 84414	87-0200672	(C)(19)	47,969				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 VERMONT PO BOX 1248 MONTPELIER,VT 05601	03-0179180	(C)(19)	47,690				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF VIRGINIA 403 LEE JACKSON HWY STAUNTON,VA 24401	54-0449022	(C)(19)	176,961				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF WASHINGTON 5213 PACIFIC HWY E FIFE,WA 98424	91-0454080	(C)(19)	194,884				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 WEST VIRGINIA 5532 MACCORKLE AVE SW S CHARLESTON, WV 25309	55-0320759	(C)(19)	42,559				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF WISCONSIN PO BOX 6128 MADISON, WI 53716	39-0677613	(C)(19)	190,334				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF WYOMING 3036 CABIN CREEK PL CASPER, WY 82604	83-6005906	(C)(19)	44,923				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 AUXILIARY DEPARTMENT OF ALABAMA 13230 ALABAMA ST ELBERTA, AL 36530	63-0695811	(C)(19)	6,140				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF ARIZONA 5630 S 41ST WAY PHOENIX, AZ 85040	86-0828017	(C)(19)	8,134				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF CALIFORNIA 3100 FITE CIRCLE SACRAMENTO, CA 95827	94-1011531	(C)(19)	38,469				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 AUXILIARY DEPARTMENT OF COLORADO PO BOX 262 SOUTH FORK, CO 81154	84-6033115	(C)(19)	11,353				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF FLORIDA PO BOX 773490 OCALA, FL 34477	23-7326563	(C)(19)	14,521				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF GEORGIA PO BOX 53949 FORT BENNING, GA 31995	23-7413009	(C)(19)	8,631				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 AUXILIARY DEPARTMENT OF ILLINOIS PO BOX 62 AROMA PARK, IL 60910	36-2385214	(C)(19)	20,686				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF INDIANA PO BOX 86 MORRIS, IN 47033	35-6042937	(C)(19)	11,724				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF IOWA 1812 19TH ST HARLAN, IA 51537	42-6062345	(C)(19)	5,164				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 AUXILIARY DEPARTMENT OF KANSAS PO BOX 158 OSWEGO, KS 67356	48-0507090	(C)(19)	12,908				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF MARYLAND 26595 BLUE JAY LN HEBRON, MD 21830	52-1407051	(C)(19)	9,818				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF MINNESOTA 25733 JASON AVE CHISAGO CITY, MN 55013	41-0664094	(C)(19)	25,453				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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VFW AUXILIARY DEPARTMENT OF MISSOURI 2189 FOREST LANE ARNOLD, MO 63010	23-7203133	(C)(19)	10,628				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF NEBRASKA 311 OAK ST STEINAUER, NE 68441	47-6028250	(C)(19)	7,260				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF NEW JERSEY 1224 81ST ST NORTH BERGEN, NJ 07047	22-3086413	(C)(19)	9,110				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 AUXILIARY DEPARTMENT OF NEW YORK 1044 BROADWAY ALBANY, NY 12204	14-1682753	(C)(19)	18,559				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF NORTH CAROLINA PO BOX 716 BETHEL, NC 27812	56-0561710	(C)(19)	9,384				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF OKLAHOMA PO BOX 95726 OKLAHOMA CITY, OK 73143	73-6096027	(C)(19)	5,631				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 AUXILIARY DEPARTMENT OF OREGON PO BOX 1134 MEDFORD, OR 97501	93-6025794	(C)(19)	6,538				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF PENNSYLVANIA 4002 FENTON AVE HARRISBURG, PA 17109	23-1642712	(C)(4)	19,708				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF TEXAS 2839 MCKINZIE RD 1 CORPUS CHRISTI, TX 78410	74-6074588	(C)(19)	18,576				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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VFW AUXILIARY DEPARTMENT OF VIRGINIA 539 WESTWOOD DR RICKERSVILLE,VA 29968	54-0697456	(C)(19)	7,637				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF WASHINGTON 5213 PACIFIC HWY E FIFE,WA 98424	91-0499052	(C)(19)	11,699				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF WEST VIRGINIA 740 LOWER DONNALLY RD CHARLESTON,WV 25304	55-6017166	(C)(19)	5,282				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 AUXILIARY DEPARTMENT OF WISCONSIN PO BOX 666 SILVER LAKE, WI 16275	39-6056026	(C)(19)	21,329				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY NATIONAL HEADQUARTERS 406 WEST 34TH ST KANSAS CITY, MO 64111	44-0319970	(C)(19)	129,137				VETERANS SERVICE, COMMUNITY SERVICE, & DEPARTMENT AND POST ACTIVITIES
ALEETHIA FOUNDATION 1718 M ST NW WASHINGTON, DC 20036	51-0529300	(C)(3)	8,478				VETERANS SERVICE

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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IMWRF - WHITE SANDS MISSILE RNAGE F&MWR PO BOX 400 WHITE SANDS MISSILE RAN, NM 88002	02-1909440		30,000				VETERANS SERVICE
MARINE CORPS COMMUNITY SERVICES PO BOX 741743 ATLANTA,GA 30374	62-1383809		6,000				VETERANS SERVICE
NATIONAL POSTAL MUSEUM 2 MASSACHUSEETS AVE NE WASHINGTON,DC 20002	53-0206027	(C)(3)	5,000				VETERANS SERVICE

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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VIETNAM WOMEN VETERANS 10185 MAMMOTH AVE BATON ROUGE, LA 70814	72-1438083	(C)(19)	5,000				VETERANS SERVICE
WOMEN VETERANS UNITED COMMITTEE 583 FREDERICK RD SUITE 6B CATONSVILLE, MD 21228	47-4038116	(C)(3)	5,000				VETERANS SERVICE
VFW NATIONL HOME 3573 WAVERLY RD S EATON RAPIDS, MI 48827	38-1359597	(C)(3)	97,755				VETERANS SERVICE

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(19)	6,146				VETERANS SERVICE
VFW POST 6002 111 TAZEWELL RD NEWPORT NEWS, VA 23608	51-0151763	(C)(19)	5,410				VETERANS SERVICE
VFW POST 7714 7971 STEUBENVILLE PIKE OAKDALE, PA 15057	25-6089291	(C)(4)	8,000				VETERANS SERVICE

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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	(C)(19)	20,000				VETERANS SERVICE
VFW POST 9430 7421 S 126TH ST SEATTLE, WA 98499	91-6055481	(C)(19)	6,466				VETERANS SERVICE
			0				

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Employer identification number
44-0474290

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><div><input checked="" type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Tax indemnification and gross-up payments</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b Yes	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all 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. <div><div><input type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Compensation survey or study</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization: <div>a Receive a severance payment or change-of-control payment?</div> <div>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div> <div>c Participate in, or receive payment from, an equity-based compensation arrangement?</div>	4a Yes	
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	4b	No
	4c	No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: <div>a The organization?</div> <div>b Any related organization?</div>	5a	
If "Yes," on line 5a or 5b, describe in Part III	5b	
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: <div>a The organization?</div> <div>b Any related organization?</div>	6a	
If "Yes," on line 6a or 6b, describe in Part III	6b	
7 For persons listed on 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 on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	
9 If "Yes" on 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 on 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 in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

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	ROBERT GREENE RECEIVED AN ACCRUED SEVERANCE AND ACCRUED VACATION PAYMENT TOTALING \$221,679 FOR HIS OVER 30 YEARS OF LOYAL SERVICE TO THE ORGANIZATION. ALL PAYMENTS WERE PAID PURSUANT TO WRITTEN PLANS AND POLICIES ADOPTED BY THE NATIONAL COUNCIL OF ADMINISTRATION YEARS AGO.

Additional Data

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

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

(A) Name 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 in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1JOHN W STROUD PAST COMMANDER-IN-CHIEF (RET 7/2016)	(i)	138,502	0	30,693	8,030	759	177,984	0
	(ii)	0	0	0	0	0	0	0
1JOHN A BIEDRZYCKI JR COMMANDER-IN-CHIEF (RET 7/2016)	(i)	156,252	0	7,229	8,970	0	172,451	0
	(ii)	0	0	0	0	0	0	0
2BERNARD J DUFFY COMMANDER-IN-CHIEF	(i)	142,268	0	10,911	8,276	0	161,455	0
	(ii)	0	0	0	0	0	0	0
3JOHN E HAMILTON ADJUTANT GENERAL (RET 7/2016)	(i)	191,936	0	3,875	37,689	0	233,500	0
	(ii)	0	0	0	0	0	0	0
4ROBERT E WALLACE ADJUTANT GENERAL	(i)	176,787	0	7,338	16,589	18,688	219,402	0
	(ii)	0	0	0	0	0	0	0
5JERRY L NEWBERRY ASSISTANT ADJUTANT GENERAL (RET 7/20)	(i)	132,560	0	295	31,143	18,688	182,686	0
	(ii)	0	0	0	0	0	0	0
6JOHN R MUCKELBAUER ASSISTANT QUARTERMASTER GENERAL	(i)	121,473	0	346	15,192	18,688	155,699	0
	(ii)	0	0	0	0	0	0	0
7WILLIAM BRADSHAW DIRECTOR, NATIONAL VETERANS SERVICE	(i)	149,551	0	873	8,748	1,051	160,223	0
	(ii)	0	0	0	0	0	0	0
8JAMES J LIERZ CONTROLLER AND MANAGER OF PURCHASING	(i)	137,032	0	213	21,401	251	158,897	0
	(ii)	0	0	0	0	0	0	0
9ROBERT GREENE QUARTERMASTER GENERAL (RET 7/2015)	(i)	109,050	0	224,807	11,174	10,457	355,488	210,504
	(ii)	0	0	0	0	0	0	0

SCHEDULE O
(Form 990 or
990-EZ)Department of the
Treasury
Internal Revenue
Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 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.**2015****Open to Public
Inspection**Name of the organization
VETERANS OF FOREIGN WARS OF THE
UNITED STATES**Employer identification number**

44-0474290

Return Reference

FORM 990, PART VI, SECTION A, LINE 6

Explanation

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	<p>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.</p>

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 -3,651,634

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 9 2 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	<p>PURSUANT TO ITS CONGRESSIONAL CHARTER, THE VETERANS OF FOREIGN WARS OF THE UNITED STATES ISSUES CHARTERS TO STATE ORGANIZATIONS CALLED "DEPARTMENTS" THOSE DEPARTMENTS ARE EITHER UNINCORPORATED OR ARE INCORPORATED UNDER THE LAWS OF THE STATE IN WHICH THEY ARE LOCATED EACH DEPARTMENT GOVERNS ITSELF AND ELECTS ITS OWN OFFICERS DEPARTMENTS CONDUCT THEIR OWN PROGRAMS, DIRECT AND MANAGE THEIR BUSINESS AND FINANCIAL AFFAIRS AND OWN AND MAINTAIN THEIR OWN PROPERTY PURSUANT TO ITS CONGRESSIONAL CHARTER, THE VETERANS OF FOREIGN WARS OF THE UNITED STATES ALSO ISSUES CHARTERS TO LOCAL ORGANIZATIONS CALLED "POSTS" THOSE POSTS ARE EITHER UNINCORPORATED ASSOCIATIONS OR ARE INCORPORATED UNDER THE LAWS OF THE STATE IN WHICH THEY ARE LOCATED EACH POST GOVERNS ITSELF AND ELECTS ITS OWN OFFICERS POSTS CONDUCT THEIR OWN PROGRAMS, DIRECT AND MANAGE THEIR OWN BUSINESS AND FINANCIAL AFFAIRS, AND OWN AND MAINTAIN THEIR OWN PROPERTY THE RELATIONSHIP BETWEEN VETERANS OF FOREIGN WARS OF THE UNITED STATES AND A STATE DEPARTMENT OR A POST ARE ESTABLISHED BY THE CHARTER AND SET FORTH IN THE BY-LAWS AND MANUAL OF PROCEDURE OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES SECTION 709 OF THE MANUAL OF PROCEDURES PROVIDES, IN PART VETERANS OF FOREIGN WARS OF THE UNITED STATES IS A FEDERALLY CHARTERED MEMBERSHIP CORPORATION CREATED BY ACT OF CONGRESS IN ACCORDANCE WITH THAT LEGISLATION, VETERANS OF FOREIGN WARS OF THE UNITED STATES HAS ISSUED CHARTERS TO THE LADIES AUXILIARY, DEPARTMENTS AND OTHER UNITS, INCLUDING POSTS PURSUANT TO THEIR CHARTERS, THOSE UNITS ARE BOUND TO PURSUE THE PURPOSES SET FORTH IN THE CONGRESSIONAL CHARTER AND ABIDE BY THE CHARTER, BY-LAWS, MANUAL OF PROCEDURES AND THE LAWS AND USAGES OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES HOWEVER, EACH ORGANIZATION IS A SEPARATE UNINCORPORATED ASSOCIATION OR CORPORATION UNDER THE LAWS OF THE JURISDICTION IN WHICH EACH IS LOCATED THE VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT OWN AN INTEREST IN ANY CLUBROOM, CANTEEN, FACILITY OR ANY FUND-RAISING ACTIVITY OPERATED BY ANY SUCH CHARTERED UNIT, NOR ARE CLUBROOMS, CANTEENS, FACILITIES OR OTHER FUNDRAISING ACTIVITIES OPERATED FOR OR ON BEHALF OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT DERIVE ANY PROFIT FROM SUCH FACILITIES OR ACTIVITIES CLUBROOMS, CANTEENS, FACILITIES AND OTHER FUNDRAISING ACTIVITIES OF CHARTERED UNITS ARE CARRIED ON BY SUCH UNITS IN FURTHERANCE OF THE FRATERNAL, PATRIOTIC, HISTORICAL AND EDUCATIONAL PURPOSES SET FORTH BY CONGRESS VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT LEND MONEY OR EXTEND CREDIT TO ANY CHARTERED UNIT NOR IS IT RESPONSIBLE FOR THE DEBTS OR ANY OTHER LIABILITY INCURRED BY ANY CHARTERED UNIT OR ANY CLUBROOM, CANTEEN, FACILITY OR OTHER FUNDRAISING ACTIVITY OPERATED BY IT AS UNINCORPORATED ASSOCIATIONS OR CORPORATIONS, THEY ARE RESPONSIBLE FOR THEIR OWN DEBTS AND LIABILITIES</p>

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1A	<p>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 NATIONAL COUNCIL MEMBERS WHO REPRESENT MEMBERS IN EACH STATE AND ARE ELECTED BY DELEGATES AT THEIR RESPECTIVE STATE ORGANIZATION'S CONVENTIONS THE NATIONAL COUNCIL MEMBERS TOTAL 53 AND CONSIST OF A REPRESENTATIVE FROM EACH OF THE FIFTY STATES, THE DISTRICT OF COLUMBIA, AND TWO 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</p>

SCHEDULE R
(Form 990)

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990. ▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

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	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) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" 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.

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

1

During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a

Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

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	A	43,212	FAIR MARKET VALUE
(2)VETERANS OF FOREIGN WARS FOUNDATION	C	1,669,476	FAIR MARKET VALUE
(3)VETERANS OF FOREIGN WARS FOUNDATION	Q	983,416	FAIR MARKET VALUE

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII **Supplemental Information**

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

Return Reference	Explanation
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