efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493032004109

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at *www IRS gov/form990*

OMB No 1545-0047

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 09-01-2017 , and ending 08-31-2018

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

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

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
406 W 34TH STREET 10TH FL

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

D Employer identification number
44-0319970

E Telephone number
(816) 561-8655

G Gross receipts $ 38,869,430

F Name and address of principal officer
JANET A OWENS
406 W 34TH STREET
KANSAS CITY, MO 64111

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☐ 501(c)(3) ☑ 501(c) (19) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW VFWAUXILIARY ORG

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

L Year of formation 1914

M State of legal domicile MO

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE VFW AUXILIARY HAS BEEN SUPPORTING AND HONORING THE MILITARY, VETERANS, AND THEIR FAMILIES SINCE 1914

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

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	39
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	31
5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	**5**	22
6	Total number of volunteers (estimate if necessary)	**6**	75,000
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	721,243	549,797
9	Program service revenue (Part VIII, line 2g)	2,399,517	2,672,512
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,549,930	3,485,959
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	855,256	1,075,757
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,525,946	7,784,025
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	312,535	1,466,671
14	Benefits paid to or for members (Part IX, column (A), line 4)	2,471,987	1,472,353
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,108,582	847,333
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	3,122,724	3,146,309
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	7,015,828	6,932,666
19	Revenue less expenses Subtract line 18 from line 12	510,118	851,359

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	99,359,691	106,896,345
21	Total liabilities (Part X, line 26)	28,571,833	28,797,481
22	Net assets or fund balances Subtract line 21 from line 20	70,787,858	78,098,864

Part II Signature Block

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

Sign Here

****** 2019-02-01
Signature of officer Date

JANET A OWENS NATIONAL SECRETARY-TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JONATHAN P MCKINZIE	JONATHAN P MCKINZIE	2019-02-01		P01326474

Firm's name ▶ EMERICK & COMPANY PC — Firm's EIN ▶

Firm's address ▶ 4520 MADISON AVENUE STE G
KANSAS CITY, MO 64111 — Phone no (816) 531-2822

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

THE AUXILIARY'S OBJECTIVES ARE FRATERNAL, PATRIOTIC, HISTORICAL AND EDUCATIONAL

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses $ including grants of $) (Revenue $)
See Additional Data

4b (Code) (Expenses $ including grants of $) (Revenue $)
See Additional Data

4c (Code) (Expenses $ including grants of $) (Revenue $)
See Additional Data

4d Other program services (Describe in Schedule O)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶

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		No
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	Yes	
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		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
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		No
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		No
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		No
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		No
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

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

			Yes	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**		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	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? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25a*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

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

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	**1a**	14		
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**	22		
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**			No
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**			
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**			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	**7f**			No
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	1a	39		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	31		
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		Yes	
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	Yes	
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 ▶

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

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records
▶JANET A OWENS 406 W 34TH STREET KANSAS CITY, MO 64111 (816) 561-8655

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

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

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								137,678		8,660

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 ▶

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
QUAD GRAPHICS PO BOX 644840 PITTSBURGH, PA 15264	PRINTING MAGAZINE	1,044,695
CONDADO GROUP INC 1321 BURLINGTON STREET KANSAS CITY, MO 64116	INFORMATION TECHNOLOGY	401,339

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 ▶ 2

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			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 549,797			
	g Noncash contributions included in lines 1a-1f $ _____				
	h **Total.** Add lines 1a-1f . . . . . ▶	549,797			

Program Service Revenue	Business Code				
2a MEMBERSHIP DUES	453220	2,672,512			
b					
c					
d					
e					
f All other program service revenue					
g **Total.** Add lines 2a–2f . . . . ▶		2,672,512			

Other Revenue					
3 Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		2,459,829			2,459,829
4 Income from investment of tax-exempt bond proceeds ▶					
5 Royalties . . . . . ▶		776,324	776,324		
	(i) Real	(ii) Personal			
6a Gross rents					
b Less rental expenses					
c Rental income or (loss)					
d Net rental income or (loss) . . . . . ▶					
	(i) Securities	(ii) Other			
7a Gross amount from sales of assets other than inventory	32,111,535				
b Less cost or other basis and sales expenses	31,085,405				
c Gain or (loss)	1,026,130				
d Net gain or (loss) . . . . . ▶		1,026,130			1,026,130
8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . a					
b Less direct expenses . . . b					
c Net income or (loss) from fundraising events . . ▶					
9a Gross income from gaming activities See Part IV, line 19 . . . a					
b Less direct expenses . . . b					
c Net income or (loss) from gaming activities . . ▶					
10a Gross sales of inventory, less returns and allowances . . a					
b Less cost of goods sold . . b					
c Net income or (loss) from sales of inventory . . ▶					
Miscellaneous Revenue	Business Code				
11a TREASURER BOND INCOME	523000	179,501	179,501		
b NATIONAL CONVENTION	900099	108,169	108,169		
c					
d All other revenue		11,763	11,763		
e **Total.** Add lines 11a–11d . . . . . ▶		299,433			
12 **Total revenue.** See Instructions . . . . . ▶		7,784,025	3,748,269		3,485,959

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) Fundraisingexpenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	272,371			
2 Grants and other assistance to domestic individuals See Part IV, line 22	1,194,300			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members	1,472,353			
5 Compensation of current officers, directors, trustees, and key employees	184,946			
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	501,201			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	36,856			
9 Other employee benefits	72,154			
10 Payroll taxes	52,176			
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	36,258			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	234,532			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	232,424			
12 Advertising and promotion	32,306			
13 Office expenses	7,994			
14 Information technology	223,235			
15 Royalties . .				
16 Occupancy	205,360			
17 Travel	534,033			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .				
19 Conferences, conventions, and meetings	284,764			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization . .	261,652			
23 Insurance . . .	21,226			
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 POSTAGE AND SHIPPING	21,706			
b PRINTING	19,925			
c PROGRAM AWARDS	173,355			
d NATIONAL MAGAZINE	826,407			
e All other expenses	31,132			
25 **Total functional expenses.** Add lines 1 through 24e	6,932,666			
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		560,147	1	254,761
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		254,183	4	263,769
	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			8	
	9	Prepaid expenses and deferred charges		1,098,363	9	461,483
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 948,341			
	b	Less accumulated depreciation	10b 406,404	100,028	10c	541,937
	11	Investments—publicly traded securities		97,346,970	11	105,374,395
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		99,359,691	16	106,896,345
Liabilities	17	Accounts payable and accrued expenses		1,129,278	17	710,431
	18	Grants payable			18	
	19	Deferred revenue		9,979,182	19	10,135,090
	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		17,463,373	25	17,951,960
	26	**Total liabilities.** Add lines 17 through 25		28,571,833	26	28,797,481
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		16,740,311	27	19,907,817
	28	Temporarily restricted net assets		54,047,547	28	58,191,047
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		70,787,858	33	78,098,864
	34	Total liabilities and net assets/fund balances		99,359,691	34	106,896,345

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,784,025
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,932,666
3	Revenue less expenses Subtract line 2 from line 1	3	851,359
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	70,787,858
5	Net unrealized gains (losses) on investments	5	6,061,071
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	398,576
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	78,098,864

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Additional Data

Software ID: 17005306
Software Version:
EIN: 44-0319970
Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES AUXILIARY

Form 990 (2017)

Form 990, Part III, Line 4a:

CANCER AID AND RESEARCH PROGRAM 2,126 GRANTS TOTALING $1,169,300 WERE GIVEN TO CANCER-STRICKEN MEMBERS, AND $15,000 WAS DONATED TO 1 CANCER RESEARCH INSTITUTION

Form 990, Part III, Line 4b:

OTHER COMMMUNITY SERVICE ACTIVITIES AUXILIARY AND VFW MEMBERS AROUND THE COUNTRY CONDUCT HUNDREDS OF JOINT ACTIVITIES TO BENEFIT THEIR COMMUNITIES, LIKE DONATING ITEMS TO HOMELESS SHELTERS, CONDUCTING FOOD DRIVES, GIVING GIFTS TO CHILDRENS HOSPITALS, AIDING VICTIMS OF ABUSE, AND CLEANING UP PARKS, MEMORIALS, AND HIGHWAYS MEMBERS ALSO PARTICIPATE IN THE LIBRARY OF CONGRESS' VETERANS HISTORY PROJECT, MAKE-A-DIFFERENCE DAY, AND MANY OTHER NATIONAL VOLUNTEER INITIATIVES

Form 990, Part III, Line 4c:

VETERANS & FAMILY SUPPORT THROUGH THIS PROGRAM, MEMBERS HELP VETERANS AND THEIR FAMILIES WHO ARE NOT HOSPITALIZED BUT HAVE SPECIAL NEEDS SUCH AS ASSISTANCE WITH UTILITY BILLS, CHILDCARE, FOOD, CLOTHING, HOUSEHOLD GOODS & TRANSPORTATION AUXILIARIES ALSO ASKED VETERAN SERVICE OFFICERS TO PRESENT EDUCATIONAL PROGRAMS ON VETERANS' ENTITLEMENTS

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			
CAROL HARVEY NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
SUSAN TALMAN NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
LINDA MACARTHUR NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
BARBARA HODGES NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
YVONNE MASSEY NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
BETTY GIMBLE NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
JANEY FEHER NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
KIM LEWIS NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
NANCY WHITE NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
JOYCE CALDWELL NATIONAL DISTRICT COUNCIL MEMBER	1 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			
CAROL HOLMES NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
SANDRA SLAYMAKER NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
JEANETTE COX NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
CATHERINE WAYMENT NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
JEANETTE GARCIA NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
CASTLETTE ALE NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
JESSIE STOBER NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
CAROL PRESTON NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
LINDA NAIL NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
LAURIE DALE NATIONAL DISTRICT COUNCIL MEMBER	1 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			
MARILYN MALICK NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
SANDRA BRENNER NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
DIANE PENCAK NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
DIANA MOORE-MORRIS NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
LEE HARRIS NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
DONITA WELLS NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
DEBRA DANIEL NATIONAL DISTRICT COUNCIL MEMBER	1 00	X						0	0	0
DEE GUILLORY JR PAST NATIONAL PRESIDENT	1 00	X						33,409	0	0
COLETTE BISHOP JR PAST NATIONAL PRESIDENT	1 00	X						37,638	0	5,788
FRANCISCA GUILFORD JR PAST NATIONAL PRESIDENT	1 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			
ANN PANTELEAKOS JR PAST NATIONAL PRESIDENT	1 00	X						0	0	0
SANDI KRIEBEL NATIONAL PRESIDENT	40 00	X		X				9,331	0	0
PEGGY HAAKE NATIONAL SR VICE PRESIDENT	10 00	X		X				8,240	0	0
JAN PASSMORE NATIONAL SECRETARY-TREASURER	40 00	X		X				32,171	0	2,872
SANDRA ONSTWEDDER NATIONAL JR VICE PRESIDENT	9 00	X		X				7,305	0	0
JEAN HAMIL NATIONAL CHAPLAIN	7 00	X		X				6,798	0	0
JANE REAPE NATIONAL CONDUCTRESS	6 00	X		X				2,786	0	0
CARLA MARTINEZ NATIONAL GUARD	5 00	X		X				0	0	0
CAROLE BETRO NATIONAL CHIEF OF STAFF	1 00	X		X				0	0	0

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493032004109

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

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

Employer identification number
44-0319970

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? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, 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)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" 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

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, 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" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	981,556	899,527	881,209	921,690	812,884
b Contributions					
c Net investment earnings, gains, and losses	89,144	108,523	45,721	-12,950	135,101
d Grants or scholarships	25,000	24,000	25,000	25,000	23,970
e Other expenditures for facilities and programs					
f Administrative expenses	14,707	2,494	2,403	2,531	2,325
g End of year balance	1,030,993	981,556	899,527	881,209	921,690

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

- a Board designated or quasi-endowment ▶ 18 000 %
- b Permanent endowment ▶
- c Temporarily restricted endowment ▶ 82 000 %

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

	Yes	No
(i) unrelated organizations	3a(i)	No
(ii) related organizations	3a(ii)	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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		69,898	63,839	6,059
d Equipment		878,443	342,565	535,878
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* ▶				541,937

Part VII **Investments—Other Securities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX **Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

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

Part X **Other Liabilities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
LIFE MEMBERSHIP BENEFITS	17,951,960
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	17,951,960

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	13,845,096
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	6,061,071		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	6,061,071
3	Subtract line **2e** from line **1**			3	7,784,025
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			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	7,784,025

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	6,932,666
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			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	6,932,666
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			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	6,932,666

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 XIII Supplemental Information *(continued)*

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493032004109

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

▶ **Attach to Form 990.**

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

OMB No 1545-0047

2017

Open to Public Inspection

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

Employer identification number
44-0319970

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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

Part III **Grants 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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) YOUNG AMERICAN PATRIOTIC ARTS SCHOLARSHIPS	8	21,000			
(2) CONTINUING EDUCATION SCHOLARSHIPS	4	4,000			
(3) CANCER GRANTS	2126	1,169,300			
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
Pt I Line 2	SCHOLARSHIP APPLICANTS MUST MEET CRITERIA AS DEFINED IN THE SCHOLARSHIP APPLICATIONS AND/OR BROCHURES A JUNIOR GIRLS SCHOLARSHIP REVIEW COMMITTEE AWARDS SCHOLARSHIPS BASED ON JUNIOR UNIT ACTIVITIES, SCHOOL ACTIVITIES, AND SCHOLASTIC GRADES, LETTERS OF RECOMMENDATION, AND NEATNESS AND CREATIVITY USED IN COMPLETING THE APPLICATION A PATRIOTIC ART SCHOLARSHIP REVIEW COMMITTEE AWARDS SCHOLARSHIPS BASED ON THE ORIGINALITY OF CONCEPT, PRESENATION, AND PATRIOTISM EXPRESSED, THE CONTEXT OF HOW IT RELATES TO PATRIOTISM AND CLARITY OF IDEAS, THE DESIGN TECHNIQUE, TOTAL IMPACT OF WORK, AND UNIQUENESS A CONTINUING EDUCATION SCHOLARSHIP REVIEW COMMITTEE AWARDS SCHOLARSHIPS BASED ON ELIGIBILITY CRITERIA AS DEFINED ON THE SCHOLARSHIP APPLICATION AS WELL AS THE QUALITY OF THE APPLICANT'S ESSAY, GOALS AND COMMITMENT, AND FINANCIAL NEED FOR ASSISTANCE OTHER GRANTS ARE AWARDED BASED ON RECOGNITION OF PAST ACCOMPLISHMENTS IN CHARITABLE, SCIENTIFIC, ARTISTIC, EDUCATIONAL, LITERACY, OR CIVIC FIELDS RECIPIENTS ARE CHOSEN WITHOUT ACTION ON THEIR PART AND ARE NOT EXPECTED TO PERFORM FUTURE SERVICES

Additional Data

Software ID: 17005306
Software Version:
EIN: 44-0319970
Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES AUXILIARY

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
THE JACKSON LABORATORY 600 MAIN ST BAR HARBOR, ME 04609	01-0211513	501(C)3	15,000				CANCER RESEARCH
OPERATION SONG PO BOX 121746 NASHVILLE, TN 37212	46-5442758	501(C)3	8,000				PROGRAM AWARD

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
VETERANS OF FOREIGN WARS 406 W 34TH ST KANSAS CITY, MO 64111	44-0474290	501(C)19	50,000				PROGRAM AWARD
VFW NATIONAL HOME FOR CHILDREN 3573 WAVERLY RD S EATON RAPIDS, MI 48827	38-1359597	501(C)3	184,353				PROGRAM AWARD

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493032004109

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.

OMB No 1545-0047

2017

Open to Public Inspection

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

Employer identification number
44-0319970

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt VI, Line 11b	THE FORM 999 AND ITS SCHEDULES ARE PREPARED AND REVIEWED BY AN INDEPENDENT ACCOUNTANT THE 990 IS THEN REVIEWED BY THE DIRECTOR OF ACCOUNTING AND THE NATIONAL SECRETARY-TREASURER ANY QUESTIONS OR CLARIFICATIONS THAT NEED TO BE MADE ARE MADE A DRAFT COPY OF FORM 990 IS E-MAILED TO EVERY MEMBER OF THE NATIONAL COUNCIL OF ADMINISTRATION FOR THEIR REVIEW BEFOR E THE FORM IS FILED WITH THE IRS

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt VI, Line 12c	ALL OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES ARE REQUIRED TO ANNUALLY DISCLOSE ANY POSSIBLE CONFLICTS OF INTEREST IF ANY CONFLICTS OF INTEREST ARISE, THE NATIONAL SECRETAR Y-TREASURER WILL REVIEW THE CONFLICT IF A CONFLICT IS FOUND, THE INDIVIDUAL MAY HAVE RECU SE THEMSELVES FROM THE POSITION UNTIL THERE IS NO LONGER A CONFLICT

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt VI, Line 15a	THE NATIONAL BUDGET COMMITTEE RECOMMENDS THE COMPENSATION FOR THE NATIONAL SECRETARY-TREAS URER, NATIONAL PRESIDENT, AND OTHER NATIONAL OFFICERS TO THE COUNCIL OF ADMINISTRATION FRO M THE PROPOSED BUDGET PREPARED BY NATIONAL HEADQUARTERS STAFF THE STAFF MAY USE COMPARABI LITY DATA FROM VARIOUS SALARY SURVEYS AND OTHER NONPROFIT ORGANIZATIONS TO SUBSTANTIATE RE ASONABLE COMPENSATION LEVELS FOR OFFICERS OFFICERS' SALARIES WERE REVIEWED AND APPROVED B Y THE COUNCIL OF ADMINISTRATION IN SEPTEMBER 2016 FOR THEN ENSUING FISCAL YEAR

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt VI, Line 15b	THE NATIONAL SECRETARY-TREASURER RECOMMENDS THE COMPENSATION FOR OTHER EMPLOYEES OF THE OR GANIZATION TO THE BUDGET COMMITTEE FOR PRESENTATION TO THE COUNCIL OF ADMINISTRATION BASED ON THE PROPOSED BUDGET PREPARED BY THE NATIONAL HEADQUARTERS STAFF THE STAFF MAY USE COM PARABILITY DATA FROM VARIOUS SALARY SURVEYS AND OTHER NONPROFIT ORGANIZATIONS, ALONG WITH PERFORMANCE EVALUATIONS, EXPERIENCE, TENURE, AND OTHER RELEVANT FACTORS TO SUBSTANTIATE RE ASONABLE COMPENSATION LEVELS FOR EMPLOYEES EMPLOYEES' SALARIES WERE REVIEWED AND APPROVED BY THE COUNCIL OF ADMINISTRATION IN SEPTEMBER OF 2016 FOR THE ENSUING FISCAL YEAR

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt VI, Line 19	GOVERNING DOCUMENTS, THE CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO MEMBER UPON WRITTEN REQUEST

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt VI, Line 6	THE VFW AUXILIARY IS ORGANIZED AS A MISSOURI NONPROFIT CORPORATION UNDER SECTION 501(C)(19) OF THE INTERNAL REVENUE CODE THE CORPORATION SHALL HAVE MEMBERS WHO SHALL, AT ALL TIMES , CONSIST OF AND BE CONFINED TO THE THE ACTIVE MEMBERSHIP IN GOOD STANDING OF THE VFW AUXI LIARY MEMBERS HAVE THE RIGHT TO ELECT MEMBERS OF THE GOVERNING BODY OR THEIR DELEGATES M EMBERS HAVE THE RIGHT THROUGH THEIR REPRESENTATION AT THE NATIONAL CONVENTION TO APPROVE S IGNIFICANT DECISIONS OF THE GOVERNING BODY MEMBERS ARE NOT ENTITLED TO RECEIVE A SHARE OF THE ORGANIZATION'S NET ASSETS UPON DISSOLUTION

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt VI, Line 7a	THE ORGANIZTAION'S GOVERNING BODY IS KNOWN AS THE NATIONAL COUNCIL OF ADMINISTRATION WHICH SHALL CONSIST OF THE NATIONAL PRESIDENT, NATIONAL SENIOR-VICE PRESIDENT, NATIONAL JUNIOR VICE-PRESIDENT, TREASURER, CHAPLAIN, CONDUCTRESS, AND GUARD WHICH SHALL BE NOMINATED AND E LECTED AT THE ANNUAL NATIONAL CONVENTION (SEE 7B FOR COMPOSITION OF THE NATIONAL CONVENTIO N) APPOINTED OFFICERS SHALL INCLUDE THE SECRETARY AND CHIEF OF STAFF WHICH ARE APPOINTED BY THE NATIONAL PRESIDENT THE NATIONAL REGIONAL DISTRICT COUNCIL MEMBERS SHALL BE ELECTED FROM DEPARTMENTS IN TURN AS DEPARTMENTS ARE LISTED IN THE SECTION 804E OF THE NATIONAL BY LAWS THEREBY GIVING EVERY DEPARTMENT ITS TURN IN FOLLOWING EXPIRATION OF TERM OF OFFICE OF COUNCIL MEMBER FROM DEPARTMENTS AS LISTED THE NATIONAL COUNCIL OF ADMINISTRATION SHALL M EET AT SUCH PLACE AS MAY BE DETERMINED BY THE NATIONAL CONVENTION AND AT SUCH OTHER TIMES AND PLACES AS THE NATIONAL PRESIDENT MAY ORDER, AND A MAJORITY OF THE MEMBERS SHALL CONSTI TUTE A QUORUM, MAY PROPOSE PLANS OF ACTION AND SHALL REPRESENT IN ALL MATTERS THE NATIONAL CONVENTION IN THE INTERVAL BETWEEN ITS SESSIONS

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt VI, Line 7b	THE SUPREME AUTHORITY OF THE AUXILIARY SHALL BE LODGED IN THE NATIONAL CONVENTION OF THE A UXILIARY, SUBORDINATE TO THE NATIONAL CONVENTION AND NATIONAL COUNCIL OF ADMINISTRATION OF THE VFW AUXILIARY THE NATIONAL CONVENTION OF THE AUXILIARY SHALL BE COMPOSED OF 1)THE N ATIONAL PRESIDENT, PAST NATIONAL PRESIDENTS, SO LONG AS THEY REMAIN IN GOOD STANDING IN TH EIR RESPETIVE AUXILIARIES, AND ALL OTHER ELECTED AND APPOINTED NATIONAL OFFICERS, EACH OF WHOM SHALL BE ENTITLED TO A PERSONAL VOTE AT THE NATIONAL CONVENTION 2)THE PRESIDENT OF E ACH DEPARTMENT IN THE ABSENCE OF THE DEPARTMENT PRESIDENT, THE SENIOR VICE-PRESIDENT, OR IN THEIR ABSENCE THE JUNIOR VICE-PRESIDENT, MAY FUNCTION AS A MEMBER OF THE NATIONAL CONVE NTION 3) DELEGATES TO BE ELECTED BY EACH AUXILIARY AT THE LAST REGULAR MEETING IN JUNE - ONE DELEGATE AND ONE ALTERNATE FOR EACH FIFTY MEMBERS OR FRACTION THEREOF IN GOOD STANDING IN THE AUXILIARY ON THE DATE OF ELECTION OF DELEGATES THE NATIONAL CONVENTION HAS THE AU THORITY TO MAKE CHANGES TO THE NATIONAL BYLAWS WHICH GOVERN THE ORGANIZATION DECISIONS TH AT ARE MADE BY THE NATIONAL COUNCIL OF ADMINISTATION MAY ONLY COME BEFORE THE NATIONAL CON VENTION FOR CONSIDERATION IF A RESOLUTION IS BROUGHT BEFORE THE CONVENTION TO CHANGE, AMEN D, OR OVERTURN THE ACTION

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt XI	OTHER CHANGES IN NET ASSETS ARE A CHANGE IN ACCOUNTING ESTIMATE AND THE CHANGE IN PENSION LIABILITIES NOT BEING INCLUDED ON PAGE 9 OR 10