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COPY

EXTENDED TO APRIL 15, 2021

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2019

Open to Public Inspection

Form 990

(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning JUN 1, 2019 and ending MAY 31, 2020

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 DEPARTMENT OF OHIO

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

35 EAST CHESNUT STREET

City or town, state or province, country, and ZIP or foreign postal code

COLUMBUS, OH 43215

F Name and address of principal officer. ERVIN YODER

SAME AS C ABOVE

D Employer identification number

31-4332217

E Telephone number

614-224-1838

G Gross receipts \$

1,957,971.

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.OHIOVFW.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1922 M State of legal domicile: OH

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities. PRESERVE AND STRENGTHEN COMRADESHIP AMONG VETERANS, TO ASSIST WORTHY COMRADES, TO PERPETUATE		
	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	22
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	22
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	13
	6	Total number of volunteers (estimate if necessary)	6	21
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 39	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	704,150.	752,676.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	385,680.	457,214.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	374,276.	96,437.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,968.	57,509.
			1,472,074.	1,363,836.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	88,256.	236,042.
Expenses	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	710,242.	542,768.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	356,555.	412,733.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,155,053.	1,191,543.
	19	Revenue less expenses. Subtract line 18 from line 12	317,021.	172,293.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	3,609,731.	3,140,726.
	22	Net assets or fund balances. Subtract line 21 from line 20	436,649.	114,029.
		3,173,082.	3,026,697.	

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	ERVIN YODER, FINANCE OFFICER Type or print name and title				
Paid	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	ALYSS K. CARPENTER, CPA	ALYSS K. CARPENTER,			P01203359
Preparer Use Only	Firm's name	Firm's EIN			
	REA & ASSOCIATES, INC.	34-1310124			
	Firm's address	Phone no.			
	5775 PERIMETER DRIVE - STE 200 DUBLIN, OH 43017-3224	614-889-8725			

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

#44

☒ Yes ☐ No

932001 01-20-20

LHA For Paperwork Reduction Act Notice, see the separate instructions.

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SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

JUL 19 2021

a34

RECEIVED ENTITY DEPT

19
01
SCANNED MAR 21 2022

0423220223 AUG 921

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VETERANS OF FOREIGN WARS OF THE UNITED
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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:

PRESERVE AND STRENGTHEN COMRADESHIP AMONG VETERANS, TO ASSIST WORTHY
COMRADES, TO PERPETUATE THE MEMORY AND HISTORY OF THOSE AMERICANS
KILLED IN FOREIGN WARS AND TO ASSIST THEIR WIDOWS AND ORPHANS.

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 \$)

THE VETERANS OF FOREIGN WARS OF THE UNITED STATES DEPARTMENT OF OHIO
PERFORMS SERVICE TO THE COMMUNITY IN CONJUNCTION WITH THE PURPOSE OF
THE ORGANIZATION. THE VETERANS OF FOREIGN WARS OF THE UNITED STATES,
DEPARTMENT OF OHIO ALSO CREATES AWARENESS OF HISTORY AND HELPS IN THE
REHABILITATION OF VETERANS AND THEIR FAMILIES.

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

THE VETERANS OF FOREIGN WARS OF THE UNITED STATES, DEPARTMENT OF OHIO
PUBLISHES SEVERAL DIFFERENT PUBLICATION AND NEWS SERVICES TO CONNECT
MEMBERS AND THE COMMUNITY WITH EVENTS AND SERVICES THE VFW PROVIDES.

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

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B D G I R O

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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)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
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? <i>If "Yes," complete Schedule C, Part II</i>		
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? <i>If "Yes," complete Schedule C, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
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? <i>If "Yes," complete Schedule D, Part VI</i>	X	
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? <i>If "Yes," complete Schedule D, Part VII</i>		X
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? <i>If "Yes," complete Schedule D, Part VIII</i>		X
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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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>	X	

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Part IV Checklist of Required Schedules (continued)

	Yes	No
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	X	
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		X
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		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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		
25b 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		
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
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):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
28b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
28c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b 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		
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		
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		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

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	0	
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
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 13		
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	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on 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		X
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		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
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		X
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		X
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		X
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		
9 Sponsoring organizations maintaining donor advised funds.			
a 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		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O	16		X

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

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

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 22 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 on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 22		
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	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
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	X
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	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
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 on Schedule O	9	X

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	X
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	X
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
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	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
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	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
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	X
b Other officers or key employees of the organization	15b	X
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	X
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 ► **OH**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on 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 ►
ERVIN YODER - 614-224-1838
35 E. CHESTNUT STREET, SUITE 506, COLUMBUS, OH 43215

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

See instructions for the order in which to list the persons above.

☐ 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 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			
(1) TERRY FRASHER CHAPLAIN	1.00	X		X				0.	0.	0.
(2) JIM DILL CHIEF OF STAFF	1.00	X		X				0.	0.	0.
(3) ROBERT GIANNONE COMMANDER	1.00	X		X				0.	0.	0.
(4) THOMAS SMITH DISTRICT 1 COMMANDER	1.00	X						0.	0.	0.
(5) WILLIAM SAVAGE DISTRICT 10 COMMANDER	1.00	X						0.	0.	0.
(6) RON WARD DISTRICT 11 COMMANDER	1.00	X						0.	0.	0.
(7) BILL MARSH DISTRICT 12 COMMANDER	1.00	X						0.	0.	0.
(8) JOHN FRUEH DISTRICT 2 COMMANDER	1.00	X						0.	0.	0.
(9) GROVER TREADWELL DISTRICT 3 COMMANDER	1.00	X						0.	0.	0.
(10) MICHAEL MILAM DISTRICT 4 COMMANDER	1.00	X						0.	0.	0.
(11) LARRY LONCA DISTRICT 5 COMMANDER	1.00	X						0.	0.	0.
(12) LINUU KILCHENMAN DISTRICT 6 COMMANDER	1.00	X						0.	0.	0.
(13) CHRISTOPHER ZURAWSKI DISTRICT 7 COMMANDER	1.00	X						0.	0.	0.
(14) MICHAEL CURTIS DISTRICT 8 COMMANDER	1.00	X						0.	0.	0.
(15) JOSE TORRES DISTRICT 9 COMMANDER	1.00	X						0.	0.	0.
(16) JON WILEY INSPECTOR	1.00	X						0.	0.	0.
(17) DAVID ROOT SR VICE COMMANDER	1.00	X		X				0.	0.	0.

**VETERANS OF FOREIGN WARS OF THE UNITED
STATES DEPARTMENT OF OHIO**

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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 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			
(18) CHUCK KELLER NATIONAL COUNCIL MEMBER	1.00	X						0.	0.	0.
(19) RONNIE DAVIS PAST DEPARTMENT COMMANDER	1.00	X						0.	0.	0.
(20) ERVIN YODER QUARTERMASTER/ADJUTANT	40.00	X		X				55,000.	0.	0.
(21) DAN FAULKNER JR VICE COMMANDER	1.00	X		X				0.	0.	0.
(22) FRED LAVERY JUDGE ADVOCATE	1.00	X		X				0.	0.	0.
1b Subtotal								55,000.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								55,000.	0.	0.

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 0

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
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>		X
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>		X

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
NONE		

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 0

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**VETERANS OF FOREIGN WARS OF THE UNITED
STATES DEPARTMENT OF OHIO**

Form 990 (2019)

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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	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	314,823.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	437,853.				
	g Noncash contributions included in lines 1a-1f	1g \$					
	h Total. Add lines 1a-1f		752,676.				
	Program Service Revenue	2 a MEMBERSHIP DUES	Business Code	900099	432,963.	432,963.	
b OTHER PROGRAMS		900099	22,899.	22,899.			
c SURETY BOND SALES		900099	706.	706.			
d CONVENTION ADMISSION F		900099	646.	646.			
e							
f All other program service revenue							
g Total. Add lines 2a-2f			457,214.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			107,454.			107,454.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real (ii) Personal					
	b Less: rental expenses	6a 6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	7a	569,232.			
	b Less: cost or other basis and sales expenses	7b	580,249.				
	c Gain or (loss)	7c	-11,017.				
	d Net gain or (loss)		-11,017.			-11,017.	
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	22,597.				
	b Less: direct expenses	8b	13,886.				
	c Net income or (loss) from fundraising events		8,711.			8,711.	
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a DEFUNCT POSTS	Business Code	900099	35,269.	35,269.		
	b MISCELLANEOUS	900099	13,529.	13,529.			
	c						
	d All other revenue						
	e Total. Add lines 11a-11d		48,798.				
12 Total revenue. See instructions		1,363,836.	506,012.	0.	105,148.		

VETERANS OF FOREIGN WARS OF THE UNITED

Form 990 (2019)

STATES DEPARTMENT OF OHIO

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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	173,651.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	62,391.			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	55,000.			
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	423,928.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	11,107.			
9 Other employee benefits				
10 Payroll taxes	52,733.			
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	27,090.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	22,382.			
14 Information technology				
15 Royalties				
16 Occupancy	34,733.			
17 Travel	29,042.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	64,788.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	9,988.			
23 Insurance	68,632.			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DEPARTMENT COMMANDER	48,150.			
b MISCELLANEOUS	46,088.			
c DUES & SUBSCRIPTIONS	24,708.			
d DISTRICT EXPENSES	18,025.			
e All other expenses	19,107.			
25 Total functional expenses. Add lines 1 through 24e	1,191,543.			
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)

**VETERANS OF FOREIGN WARS OF THE UNITED
STATES DEPARTMENT OF OHIO**

Form 990 (2019)

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	202,381.	1	115,442.
	2 Savings and temporary cash investments	1,135,349.	2	535,752.
	3 Pledges and grants receivable, net	14,528.	3	0.
	4 Accounts receivable, net		4	10,183.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	532,514.		
	10b Less: accumulated depreciation	385,814.		
		88,679.	10c	146,700.
	11 Investments - publicly traded securities	2,168,794.	11	2,332,649.
	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 33)	3,609,731.	16	3,140,726.	
Liabilities	17 Accounts payable and accrued expenses	90,175.	17	60,639.
	18 Grants payable		18	
	19 Deferred revenue		19	
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		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	346,474.	25	53,390.
	26 Total liabilities. Add lines 17 through 25	436,649.	26	114,029.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	2,393,489.	27	2,338,893.
	28 Net assets with donor restrictions	779,593.	28	687,804.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,173,082.	32	3,026,697.
33 Total liabilities and net assets/fund balances	3,609,731.	33	3,140,726.	

Form 990 (2019)

VETERANS OF FOREIGN WARS OF THE UNITED
STATES DEPARTMENT OF OHIO

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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	1,363,836.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,191,543.
3	Revenue less expenses. Subtract line 2 from line 1	3	172,293.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,173,082.
5	Net unrealized gains (losses) on investments	5	12,379.
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 on Schedule O)	9	-331,057.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,026,697.

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? 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		X
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: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
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 on Schedule O.	X	
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?		X
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 on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2019)

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.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public
Inspection

Name of the organization **VETERANS OF FOREIGN WARS OF THE UNITED STATES DEPARTMENT OF OHIO**

Employer identification number
31-4332217

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 (for example, recreation or education)	☐ Preservation of a 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 Tax 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 7/25/06, 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 FASB 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 FASB 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2019

932051 10-02-19

Part III	Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets <i>(continued)</i>
-----------------	---

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make 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 program
- 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	
d Additions during the year	
e Distributions during the year	
f Ending balance	

- 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 on 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	2,088,076.	2,282,013.	1,858,113.	1,861,716.	1,608,234.
b Contributions	161,797.	140,406.	499,275.	249,578.	436,560.
c Net investment earnings, gains, and losses	107,454.	102,241.	114,188.	116,654.	4,626.
d Grants or scholarships					87,725.
e Other expenditures for facilities and programs	667,029.	436,584.	189,563.	369,835.	99,979.
f Administrative expenses					
g End of year balance	1,690,298.	2,088,076.	2,282,013.	1,858,113.	1,861,716.

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

- | | | | | |
|---|-------------------------------------|---|-------------------|---|
| a | Board designated or quasi-endowment | ▶ | <u>63.00</u> | % |
| b | Permanent endowment | ▶ | <u> </u> | % |
| c | Term endowment | ▶ | <u>37.00</u> | % |

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
3a(i)		X
3a(ii)		X
3b		

- (i) Unrelated organizations
- (ii) Related organizations
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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				
d Equipment		358,261.	346,876.	11,385.
e Other		174,253.	38,938.	135,315.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				146,700.

**VETERANS OF FOREIGN WARS OF THE UNITED
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Schedule D (Form 990) 2019

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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. (Col. (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. (Col. (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	
(2) DEFERRED PER CAPITA TAX	53,390.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶

53,390.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2019

**VETERANS OF FOREIGN WARS OF THE UNITED
STATES DEPARTMENT OF OHIO**

Schedule D (Form 990) 2019

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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	1,059,044.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	12,379.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-317,171.
e	Add lines 2a through 2d	2e	-304,792.
3	Subtract line 2e from line 1	3	1,363,836.
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	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,363,836.

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	1,205,429.
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	13,886.
e	Add lines 2a through 2d	2e	13,886.
3	Subtract line 2e from line 1	3	1,191,543.
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	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,191,543.

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.

PART V, LINE 4:

BYLAWS OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES, DEPARTMENT OF OHIO PROVIDE THAT 75% OF THE INCREASE IN UNRESTRICTED NET ASSETS REALIZED EACH YEAR SHALL BE DESIGNATED FOR VETERANS SERVICE FUND AND THE REMAINDER SHALL BE DESIGNATED FOR CAPITAL IMPROVEMENT. THE ORGANIZATION ALSO MAINTAINS THE LEROY SHELL MEMORIAL FUND, THE ROBERT E. COMBS CANCER FUND, AND A VARIETY OF OTHER RESTRICTED ASSET FUNDS. THE LEROY SHELL MEMORIAL FUND PROVIDES SCHOLARSHIPS TO STUDENTS FOR ACADEMIC EXCELLENCE. THE ROBERT E. COMBS CANCER FUND, ESTABLISHED FOR CANCER RESEARCH AND HOSPICE CARE, PROVIDES 75% OF THE ANNUAL PROCEEDS TO THE V.F.W. DEPARTMENT OF OHIO, LADIES AUXILIARY TO BE DONATED TO CANCER AND AID RESEARCH WHILE THE REMAINING 25% IS TRANSFERRED TO THE HOSPICE GRANT FUND. THE DEPARTMENT

Part XIII Supplemental Information (continued)

ALSO MAINTAINS OTHER VARIOUS RESTRICTED ASSETS THAT ARE COLLECTED AND
DISTRIBUTED FOR VARIOUS CHARITABLE PURPOSES.

PART X, LINE 2:

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES REQUIRE THE DEPARTMENT TO
EVALUATE THE LEVEL OF UNCERTAINTY RELATED TO WHETHER TAX POSITIONS TAKEN
WILL BE SUSTAINED UPON EXAMINATION. ANY POSITIONS TAKEN THAT DO NOT MEET
THE MORE-LIKELY-THAN-NOT THRESHOLD MUST BE QUANTIFIED AND RECORDED AS A
LIABILITY FOR UNRECOGNIZED TAX BENEFITS IN THE ACCOMPANYING STATEMENTS OF
FINANCIAL POSITION ALONG WITH ANY ASSOCIATED INTEREST AND PENALTIES THAT
WOULD BE PAYABLE TO THE TAXING AUTHORITIES UPON EXAMINATION. INTEREST AND
PENALTIES ASSOCIATED WITH UNRECOGNIZED TAX BENEFITS ARE CLASSIFIED AS
ADDITIONAL INCOME TAXES IN THE STATEMENTS OF ACTIVITIES. THE DEPARTMENT
BELIEVES THAT NONE OF THE TAX POSITIONS TAKEN WOULD MATERIALLY IMPACT THE
FINANCIAL STATEMENTS AND NO SUCH LIABILITIES HAVE BEEN RECORDED.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES NETTED WITH REVENUES ON FORM 990	13,886.
PENSION RELATED CHANGES	-331,057.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	-317,171.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES NETTED WITH REVENUES ON FORM 990	13,886.
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VETERANS OF FOREIGN WARS OF THE UNITED

Schedule G (Form 990 or 990-EZ) 2019 **STATES DEPARTMENT OF OHIO**

31-4332217 Page 2

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
		POPPY SALES		NONE	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	22,597.			22,597.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	22,597.			22,597.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	13,886.			13,886.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				13,886.
	11 Net income summary. Subtract line 10 from line 3, column (d)				8,711.

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				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization 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: _____

VETERANS OF FOREIGN WARS OF THE UNITED

Schedule G (Form 990 or 990-EZ) 2019 STATES DEPARTMENT OF OHIO

31-4332217 Page 3

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 to be 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 provide any additional information. See instructions.

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

VETERANS OF FOREIGN WARS OF THE UNITED
STATES DEPARTMENT OF OHIO

Employer identification number
31-4332217

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.

1 (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
HOSPICE OF NORTH CENTRAL OHIO 1050 DAUCH DRIVE ASHLAND, OH 11805		501(C)3	17,743.	0.			HOSPICE CARE
HOSPICE OF WYANDOT COUNTY 105 HOUP'T DRIVE UPPER SANDUSKY, OH 43351		501(C)3	17,743.	0.			HOSPICE CARE
OHIO LIVING HOME HEALTH AND HOSPICE/WEST CENTRAL - 38879 MENTOR AVE - WILLOUGHBY, OH 44094		501(C)3	17,743.	0.			HOSPICE CARE
OHIO LIVING HOME HEALTH AND HOSPICE/YOUNGSTOWN - 38879 MENTOR AVE - WILLOUGHBY, OH 44094		501(C)3	17,743.	0.			HOSPICE CARE
OHIO LIVING HOME HEALTH AND HOSPICE/AKRON - 38879 MENTOR AVE - WILLOUGHBY, OH 44094		501(C)3	17,743.	0.			HOSPICE CARE
OHIO LIVIG HOME HEALTH AND HOSPICE/CLEVELAND - 38879 MENTOR AVE - WILLOUGHBY, OH 44094		501(C)3	17,743.	0.			HOSPICE CARE

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

9.

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

0.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2019)

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Schedule I (Form 990)

STATES DEPARTMENT OF OHIO

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)							
(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
HOSPICE OF GUERNSEY COUNTY 9711 EAST PIKE ROAD CAMBRIDGE, OH 43725		501(C)3	17,743.	0.			HOSPICE CARE
LOVING CARE HOSPICE P.O. BOX 445 LONDON, OH 43140		501(C)3	17,743.	0.			HOSPICE CARE
HOSPICE OF FAYETTE COUNTY 222 NORTH OAKLAND AVE WASHINGTON, OH 43160		501(C)3	17,743.	0.			HOSPICE CARE
VFW NATIONAL HOME FOR CHILDREN 3573 S WAVERLY RD EATON RAPIDS, MI 48827		501(C)3	13,666.	0.			SUPPORTING CHILDREN OF VETERANS

Schedule I (Form 990)

VETERANS OF FOREIGN WARS OF THE UNITED
STATES DEPARTMENT OF OHIO

Schedule I (Form 990)

31-4332217 Page 2

Part IV Supplemental Information

PURCHASED THROUGH THE INSTITUTION. ANY FUNDS NOT USED FOR THESE SPECIFIC
PURPOSES MUST BE RETURNED TO THE VETERANS OF FOREIGN WARS, DEPARTMENT OF
OHIO.

GRANTS: APPLICATIONS FOR GRANTS MUST BE SUBMITTED TO THE DEPARTMENT OF
OHIO, VETERANS OF FOREIGN WARS. DETERMINATION OF APPLICATIONS WILL BE MADE
BY THE DEPARTMENT COMMANDER, DEPARTMENT QUARTERMASTER, AND THE DEPARTMENT
CANCER FUND CHAIRMAN.

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.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2019
Open to Public
Inspection

Name of the organization

VETERANS OF FOREIGN WARS OF THE UNITED
STATES DEPARTMENT OF OHIO

Employer identification number
31-4332217

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE MEMORY AND HISTORY OF THOSE AMERICANS KILLED IN FOREIGN WARS AND TO
ASSIST THEIR WIDOWS AND ORPHANS.

FORM 990, PART VI, SECTION A, LINE 6:

THE VETERANS OF FOREIGN WARS OF THE UNITED STATES DEPARTMENT OF OHIO HAS
TWO DIFFERENT MEMBERSHIP CLASSES, INCLUDING MEMBERS AND MEMBERS-AT-LARGE.
EACH ELIGIBLE MEMBER OF THE VFW DEPARTMENT OF OHIO SHALL ALSO BE A MEMBER
OF ONE POST. ANYONE ELIGIBLE FOR MEMBERSHIP WHO IS UNABLE TO JOIN OR DOES
NOT DESIRE MEMBERSHIP IN A POST MAY BECOME A MEMBER-AT-LARGE IN THE
DEPARTMENT UPON APPLICATION OF TO THE ADJUTANT GENERAL OR THE DEPARTMENT
ADJUTANT, PROOF OF ELIGIBILITY AND PAYMENT OF ANNUAL DUES. ANNUAL DUES ARE
\$35, \$21 OF WHICH SHALL BE NATIONAL ORGANIZATION DUES AND \$14 OF WHICH
SHALL BE DEPARTMENT DUES. ANY PERSON WHO IS A MEMBER IN GOOD STANDING OF
THE VETERANS OF FOREIGN WARS OF THE UNITED STATES MAY BECOME A LIFE MEMBER
BY PAYMENT OF THE APPLICABLE LIFE MEMBERSHIP FEE TO THE POST QUARTERMASTER.

FORM 990, PART VI, SECTION A, LINE 7A:

EACH MEMBER IN GOOD STANDING SHALL BE ENTITLED TO ONE VOTE IN THE PROCESS
OF ELECTING ONE OR MORE MEMBERS OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION A, LINE 7B:

EACH MEMBER IN GOOD STANDING SHALL BE ENTITLED TO ONE VOTE TO APPROVE
DECISIONS OF THE GOVERNING BODY PLACED BEFORE THEM.

FORM 990, PART VI, SECTION B, LINE 11B:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2019)

932211 09-06-19

Name of the organization **VETERANS OF FOREIGN WARS OF THE UNITED STATES DEPARTMENT OF OHIO**

Employer identification number
31-4332217

THE FORM 990 WAS PREPARED BY AN OUTSIDE ACCOUNTING FIRM. THE FORM 990 IS THEN REVIEWED BY THE FINANCE OFFICER PRIOR TO BEING FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

EACH DIRECTOR, PRINCIPLE OFFICER AND MEMBER OF A COMMITTEE WITH GOVERNING BOARD DESIGNATED POWERS SHALL ANNUALLY SIGN A STATEMENT WHICH AFFIRMS SUCH PERSON:

- A. HAD RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY;
- B. HAD READ AND UNDERSTANDS THE POLICY;
- C. HAS AGREED TO COMPLY WITH THE POLICY; AND
- D. UNDERSTANDS THE ORGANIZATION IS CHARITABLE AND IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION IT MUST ENGAGE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES.

TO ENSURE THE ORGANIZATION OPERATES IN A MANNER CONSISTENT WITH CHARITABLE PURPOSES AND DOES NOT ENGAGE IN ACTIVITIES THAT COULD JEOPARDIZE ITS TAX-EXEMPT STATUS, PERIODIC REVIEWS SHALL BE CONDUCTED. THE PERIODIC REVIEWS SHALL, AT A MINIMUM, INCLUDE THE FOLLOWING SUBJECTS:

- A. WHETHER COMPENSATION ARRANGEMENTS AND BENEFITS ARE REASONABLE, BASED ON COMPETENT SURVEY INFORMATION AND THE RESULT OF ARM'S LENGTH BARGAINING;
- B. WHETHER PARTNERSHIPS, JOINT VENTURES, AND ARRANGEMENTS WITH MANAGEMENT ORGANIZATIONS CONFORM TO THE ORGANIZATION'S WRITTEN POLICIES, ARE PROPERLY RECORDED, REFLECT REASONABLE INVESTMENT OR PAYMENTS FOR GOODS AND SERVICES, FURTHER CHARITABLE PURPOSES AND DO NOT RESULT IN INUREMENT, IMPERMISSIBLE PRIVATE BENEFIT OR IN AN EXCESS BENEFIT TRANSACTION.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS AND FINANCIAL

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

Employer identification number
31-4332217

STATEMENTS AVAILABLE TO THE PUBLIC.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

PENSION RELATED CHANGE -331,057.

FORM 990, PART XI, LINE 2C

THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR
OVERSIGHT OF THE AUDIT AND SELECTION OF THE INDEPENDENT ACCOUNTANT.

THE PROCESS BY WHICH THE AUDIT COMMITTEE OVERSEES THE AUDIT AND SELECTS
THE INDEPENDENT ACCOUNTANT HAS NOT CHANGED FROM PRIOR YEARS.

FORM 990, PART VII, SECTION A

THE DEPARTMENT SOLD THE COMMANDER'S CAR TO THE COMMANDER AND RECOGNIZED
A \$1,200 LOSS ON THE SALE. THE SALES PRICE APPROXIMATES THE FAIR
MARKET VALUE OF THE CAR.

Part III

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

932162 09-10-19

VETERANS OF FOREIGN WARS OF THE UNITED STATES DEPARTMENT OF OHIO

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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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		☒
b Gift, grant, or capital contribution to related organization(s)		☒
c Gift, grant, or capital contribution from related organization(s)	☒	
d Loans or loan guarantees to or for related organization(s)		☒
e Loans or loan guarantees by related organization(s)		☒
f Dividends from related organization(s)		☒
g Sale of assets to related organization(s)		☒
h Purchase of assets from related organization(s)		☒
i Exchange of assets with related organization(s)		☒
j Lease of facilities, equipment, or other assets to related organization(s)		☒
k Lease of facilities, equipment, or other assets from related organization(s)		☒
l Performance of services or membership or fundraising solicitations for related organization(s)		☒
m Performance of services or membership or fundraising solicitations by related organization(s)		☒
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	☒	
o Sharing of paid employees with related organization(s)	☒	
p Reimbursement paid to related organization(s) for expenses		☒
q Reimbursement paid by related organization(s) for expenses		☒
r Other transfer of cash or property to related organization(s)		☒
s Other transfer of cash or property from related organization(s)		☒

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)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

[illegible]

VETERANS OF FOREIGN WARS OF THE UNITED
STATES DEPARTMENT OF OHIO

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Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

VETERANS OF FOREIGN WARS OF OHIO CHARITIES

PRIMARY ACTIVITY: ADVANCE WELFARE OF VETERANS AND WIDOWS OR ORPHANS OF

DECEASED VETERANS