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DLN: 93493011006229

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2017

Open to Public Inspection

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](#)

Department of the Treasury  
Internal Revenue Service

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

Doing business as

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

406 W 34TH ST

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

KANSAS CITY, MO 64111

F Name and address of principal officer

DEBRA ANDERSON

406 W 34TH ST

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 ▶

D Employer identification number

44-0474290

E Telephone number

(816) 756-3390

G Gross receipts \$ 164,470,574

I Tax-exempt status

☐ 501(c)(3) ☒ 501(c) ( 19 ) ◀(insert no ) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW VFW ORG

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

L Year of formation 1899

M State of legal domicile

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

ASSISTING NEEDY VETERANS, MILITARY PERSONNEL AND THEIR FAMILIES, ADVOCACY FOR VETERANS AND ACTIVE DUTY PERSONNEL, HISTORICAL EDUCATION AND COMMEMORATION, PROMOTING PATRIOTISM, YOUTH ACTIVITIES AND COMMUNITY SERVICE

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)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b Net unrelated business taxable income from Form 990-T, line 34

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d )

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3 )

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ▶33,011,513

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses Subtract line 18 from line 12

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances Subtract line 21 from line 20

Prior Year

Current Year

Beginning of Current Year

End of Year

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

DEBRA ANDERSON QUARTERMASTER GENERAL

Type or print name and title

2018-12-14

Date

Paid Preparer Use Only

Print/Type preparer's name

ROBERT H FRANK

Preparer's signature

ROBERT H FRANK

Date

2018-12-14

Check ☐ if self-employed

PTIN

P00943320

Firm's name ▶ FRANK & COMPANY PC

Firm's EIN ▶ 54-1156733

Firm's address ▶ 1360 BEVERLY ROAD SUITE 300

Phone no (703) 821-0702

MCLEAN, VA 22101

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2017)

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission

THE ORGANIZATION'S PURPOSE IS TO PROVIDE FRATERNAL, PATRIOTIC, HISTORICAL, AND EDUCATIONAL SERVICES, TO PRESERVE AND STRENGTHEN COMRADESHIP AMONG MEMBERS, TO ASSIST WORTHY VETERANS, TO PERPETUATE THE MEMORY AND HISTORY OF OUR DEAD, AND TO ASSIST THEIR WIDOWS AND ORPHANS, TO MAINTAIN TRUE ALLEGIANCE TO THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND FIDELITY TO ITS CONSTITUTION AND LAWS, TO FOSTER TRUE PATRIOTISM, TO MAINTAIN AND EXTEND THE INSTITUTIONS OF AMERICAN FREEDOM, AND TO PRESERVE AND DEFEND THE UNITED STATES FROM ALL OF HER ENEMIES, WHOMSOEVER

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

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

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

If "Yes," describe these changes on Schedule O

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

<b>4a</b>	(Code )	(Expenses \$	18,884,954	including grants of \$	2,813,768 )	(Revenue \$ )
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See Additional Data

<b>4b</b>	(Code )	(Expenses \$	13,506,910	including grants of \$	8,822,408 )	(Revenue \$ )
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See Additional Data

<b>4c</b>	(Code )	(Expenses \$	16,903,276	including grants of \$	204,895 )	(Revenue \$ )
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See Additional Data





















See Additional Data Table

**4d** Other program services (Describe in Schedule O )

(Expenses \$	11,803,551	including grants of \$	(Revenue \$ )
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<b>4e</b>	<b>Total program service expenses ▶</b>	61,098,691
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**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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> . . . . .	<b>1</b>	No
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?  . . . . .	<b>2</b> Yes	
<b>3</b> 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> . . . . .	<b>3</b>	No
<b>4 Section 501(c)(3) organizations.</b> 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> . . . . .	<b>4</b>	
<b>5</b> 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> . . . . .	<b>5</b>	No
<b>6</b> 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>  . . . . .	<b>6</b>	No
<b>7</b> 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>  . . . . .	<b>7</b>	No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>  . . . . .	<b>8</b>	No
<b>9</b> 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>  . . . . .	<b>9</b>	No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>  . . . . .	<b>10</b>	No
<b>11</b> 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		
<b>a</b> 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>  . . . . .	<b>11a</b> Yes	
<b>b</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>  . . . . .	<b>11b</b>	No
<b>c</b> 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>  . . . . .	<b>11c</b>	No
<b>d</b> 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>  . . . . .	<b>11d</b>	No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>  . . . . .	<b>11e</b> Yes	
<b>f</b> 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>  . . . . .	<b>11f</b> Yes	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>  . . . . .	<b>12a</b>	No
<b>b</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>  . . . . .	<b>12b</b> Yes	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .	<b>13</b>	No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	No
<b>b</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> . . . . . 	<b>14b</b> Yes	
<b>15</b> 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> . . . . . 	<b>15</b> Yes	
<b>16</b> 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> . . . . . 	<b>16</b>	No
<b>17</b> 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> (see instructions) . . . . . 	<b>17</b> Yes	
<b>18</b> 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> . . . . . 	<b>18</b>	No
<b>19</b> 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> . . . . . 	<b>19</b>	No

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> . . . . .	<b>20a</b>	No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<b>20b</b>	
<b>21</b> 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> . . . . .	<b>21</b>	Yes
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	<b>22</b>	Yes
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	<b>23</b>	Yes
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .	<b>24a</b>	No
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>	
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25a</b>	
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25b</b>	
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	<b>26</b>	No
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	<b>27</b>	No
<b>28</b> 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) <b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28a</b>	No
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28b</b>	No
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28c</b>	No
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>29</b>	No
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>30</b>	No
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	<b>31</b>	No
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	<b>32</b>	No
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	<b>33</b>	No
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	<b>34</b>	Yes
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>35a</b>	Yes
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>35b</b>	Yes
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>36</b>	
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .	<b>37</b>	No
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	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
<b>1a</b>	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . . . .	<b>1a</b>	732
<b>b</b>	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable . . . . .	<b>1b</b>	0
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	Yes
<b>2a</b>	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 . . . . .	<b>2a</b>	237
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	Yes
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3a</b>	Yes
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . . . .	<b>3b</b>	Yes
<b>4a</b>	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)? . . . . .	<b>4a</b>	No
<b>b</b>	If "Yes," enter the name of the foreign country <b>▶</b> _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b>	No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	<b>5b</b>	No
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .	<b>5c</b>	
<b>6a</b>	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? . . . . .	<b>6a</b>	No
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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? . . . . .	<b>7a</b>	No
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7c</b>	No
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7e</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7f</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	<b>8</b>	
<b>9a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	<b>9a</b>	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>a</b>	Gross income from members or shareholders . . . . .	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) . . . . .	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O . . . . .	<b>13a</b>	
<b>b</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 . . . . .	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand . . . . .	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14a</b>	No
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>14b</b>	

**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
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year		
	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>1b</b>	Enter the number of voting members included in line 1a, above, who are independent		
<b>2</b>	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?		No
<b>3</b>	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?		No
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
<b>6</b>	Did the organization have members or stockholders?	Yes	
<b>7a</b>	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?	Yes	
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
<b>8a</b>	The governing body?	Yes	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	Yes	
<b>9</b>	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.		No

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?	Yes	
<b>10b</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?	Yes	
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13.	Yes	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	Yes	
<b>13</b>	Did the organization have a written whistleblower policy?	Yes	
<b>14</b>	Did the organization have a written document retention and destruction policy?	Yes	
<b>15</b>	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?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official.		No
<b>15b</b>	Other officers or key employees of the organization.	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
<b>16b</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?		

**Section C. Disclosure**

**17** List the States with which a copy of this Form 990 is required to be filed: AK, AZ, AR, CO, CT, FL, GA, IL, KY, LA, ME, MD, MN, MS, NH, NJ, NY, NC, ND, OH, OK, PA, SC, TN, UT, WA, WV

**18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ 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  
 ▶ DEBRA ANDERSON 406 W 34TH ST KANSAS CITY, MO 64111 (816) 756-3390

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

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

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[illegible]

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 ▶ 15

Section B. Independent Contractors

(A) Name and business address	(B) Description of services	(C) Compensation
INNOVAIRRE 2 EXECUTIVE CAMPUS STE 200 CHERRY HILL, NJ 08002	FUNDRAISING SERVICES	1,125,189
QUAD GRAPHICS PRINTING CORP PO BOX 98668 CHICAGO, IL 60693	PRINTING SERVICES	1,055,759
AEGIS PROCESSING SOLUTIONS 5342 NW 25TH STREET TOPEKA, KS 66618	CAGING SERVICES	939,448
COMMERCE REGISTER INC PO BOX 190 MIDLAND PARK, NJ 07432	DATA PROCESSING SERVICES	870,092
VERADATA 1910 PARK MEADOWS DR STE 200 FORT MYERS, FL 33907	ANALYTIC SERVICES	740,516

<p><b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 41</p>	
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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	1a	Federated campaigns . . .	1a						
	b	Membership dues . . .	1b						
	c	Fundraising events . . .	1c						
	d	Related organizations	1d	2,226,350					
	e	Government grants (contributions)	1e						
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	72,559,177					
	g	Noncash contributions included in lines 1a-1f \$ _____							
	h	Total. Add lines 1a-1f . . . . .	74,785,527						
Program Service Revenue			Business Code						
	2a	MEMBERSHIP DUES	900099	9,019,063	9,019,063				
	b	ADVERTISING REVENUE	541800	3,651,130		3,651,130			
	c	NATIONAL INSURANCE PROGRAM	524298	1,943,611		1,943,611			
	d	CONVENTION REGISTRATION & BOOTH	900099	330,948		330,948			
	e	RENTAL INCOME FROM AFFILIATES	531390	220,460		220,460			
	f	All other program service revenue		62,050		62,050			
	g	Total. Add lines 2a-2f . . . . .	15,227,262						
Other Revenue	3		Investment income (including dividends, interest, and other similar amounts) . . . . .	3,471,292			3,471,292		
	4		Income from investment of tax-exempt bond proceeds						
	5		Royalties . . . . .	1,034,624			1,034,624		
	6a	(i) Real		(ii) Personal					
		1,102,961		35,580					
		b Less rental expenses		662,968				59,084	
		c Rental income or (loss)		439,993				-23,504	
	d		Net rental income or (loss) . . . . .	416,489		-23,504	439,993		
	7a	(i) Securities		(ii) Other					
		62,234,873		433					
		b Less cost or other basis and sales expenses		57,891,205				433	
		c Gain or (loss)		4,343,668				0	
	d		Net gain or (loss) . . . . .	4,343,668			4,343,668		
	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					
		6,597,659							
b Less cost of goods sold . . .		b	3,506,082						
c		Net income or (loss) from sales of inventory . . . . .	3,091,577	3,091,132	445				
Miscellaneous Revenue		Business Code							
11a		SUBSCRIPTION REVENUE	511120	7,044			7,044		
b		LOSS FROM PASSIVE INVESTMENTS	900001	-26,681		-26,681			
c									
d		All other revenue . . . . .							
e		Total. Add lines 11a-11d . . . . .	-19,637						
12		Total revenue. See Instructions . . . . .	102,350,802				12,110,195	3,601,390	11,853,690

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	9,501,131	9,501,131		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22.	2,196,711	2,196,711		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	128,911	128,911		
<b>4</b> Benefits paid to or for members.				
<b>5</b> Compensation of current officers, directors, trustees, and key employees.	1,056,718	849,259	207,459	
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
<b>7</b> Other salaries and wages.	11,356,674	9,741,760	1,276,929	337,985
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	1,034,150	885,810	117,315	31,025
<b>9</b> Other employee benefits.	2,542,744	2,020,242	434,444	88,058
<b>10</b> Payroll taxes.	977,947	836,982	114,395	26,570
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management.				
<b>b</b> Legal.	228,355		228,355	
<b>c</b> Accounting.	154,552		154,552	
<b>d</b> Lobbying.				
<b>e</b> Professional fundraising services. See Part IV, line 17.	1,681,936			1,681,936
<b>f</b> Investment management fees.	557,704		557,704	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	3,793,993	668,874	399,150	2,725,969
<b>12</b> Advertising and promotion.	714,217	676,403	37,814	
<b>13</b> Office expenses.	1,663,331	1,024,459	600,982	37,890
<b>14</b> Information technology.				
<b>15</b> Royalties.				
<b>16</b> Occupancy.	1,019,355	947,575	70,102	1,678
<b>17</b> Travel.	1,419,544	1,243,169	175,815	560
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials.				
<b>19</b> Conferences, conventions, and meetings.	2,855,481	2,839,959	15,483	39
<b>20</b> Interest.				
<b>21</b> Payments to affiliates.				
<b>22</b> Depreciation, depletion, and amortization.	968,483	881,362	82,153	4,968
<b>23</b> Insurance.	209,658	194,521	15,084	53
<b>24</b> 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):				
<b>a</b> DIRECT MAIL, DUES NOTIC	49,789,989	21,099,660	621,321	28,069,008
<b>b</b> VFW MAGAZINE & OTHER PU	4,286,778	4,286,778		
<b>c</b> OTHER PROGRAMMATIC ACTI	821,724	821,724		
<b>d</b> MISCELLANEOUS	211,859	185,403	20,682	5,774
<b>e</b> All other expenses	89,313	67,998	21,315	
<b>25</b> Total functional expenses. Add lines 1 through 24e.	99,261,258	61,098,691	5,151,054	33,011,513
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720).	49,986,843	20,438,662	295,755	29,252,426

**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
<b>Assets</b>	<b>1</b>	Cash—non-interest-bearing . . . . .		2,700	<b>1</b>	2,700
	<b>2</b>	Savings and temporary cash investments . . . . .		15,296,497	<b>2</b>	6,606,493
	<b>3</b>	Pledges and grants receivable, net . . . . .		415,068	<b>3</b>	577,638
	<b>4</b>	Accounts receivable, net . . . . .		3,710,651	<b>4</b>	1,638,444
	<b>5</b>	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .			<b>5</b>	
	<b>6</b>	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 . . . . .			<b>6</b>	
	<b>7</b>	Notes and loans receivable, net . . . . .			<b>7</b>	
	<b>8</b>	Inventories for sale or use . . . . .		1,910,394	<b>8</b>	1,909,480
	<b>9</b>	Prepaid expenses and deferred charges . . . . .		3,633,995	<b>9</b>	4,236,778
	<b>10a</b>	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b>	34,839,574		
	<b>b</b>	Less: accumulated depreciation . . . . .	<b>10b</b>	25,634,732		
				8,241,848	<b>10c</b>	9,204,842
	<b>11</b>	Investments—publicly traded securities . . . . .		227,256,365	<b>11</b>	255,922,233
	<b>12</b>	Investments—other securities. See Part IV, line 11 . . . . .		11,483,791	<b>12</b>	11,088,467
	<b>13</b>	Investments—program-related. See Part IV, line 11 . . . . .			<b>13</b>	
	<b>14</b>	Intangible assets . . . . .			<b>14</b>	
<b>15</b>	Other assets. See Part IV, line 11 . . . . .		485,627	<b>15</b>	576,252	
<b>16</b>	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .		272,436,936	<b>16</b>	291,763,327	
<b>Liabilities</b>	<b>17</b>	Accounts payable and accrued expenses . . . . .		7,420,981	<b>17</b>	8,991,637
	<b>18</b>	Grants payable . . . . .		853,197	<b>18</b>	402,210
	<b>19</b>	Deferred revenue . . . . .		34,209,997	<b>19</b>	33,357,513
	<b>20</b>	Tax-exempt bond liabilities . . . . .			<b>20</b>	
	<b>21</b>	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .			<b>21</b>	
	<b>22</b>	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 . . . . .			<b>22</b>	
	<b>23</b>	Secured mortgages and notes payable to unrelated third parties . . . . .			<b>23</b>	
	<b>24</b>	Unsecured notes and loans payable to unrelated third parties . . . . .			<b>24</b>	
	<b>25</b>	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 . . . . .		137,584,755	<b>25</b>	144,970,801
	<b>26</b>	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .		180,068,930	<b>26</b>	187,722,161
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>					
	<b>27</b>	Unrestricted net assets . . . . .		85,610,575	<b>27</b>	97,424,239
	<b>28</b>	Temporarily restricted net assets . . . . .		6,757,431	<b>28</b>	6,616,927
	<b>29</b>	Permanently restricted net assets . . . . .			<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>					
	<b>30</b>	Capital stock or trust principal, or current funds . . . . .			<b>30</b>	
	<b>31</b>	Paid-in or capital surplus, or land, building or equipment fund . . . . .			<b>31</b>	
	<b>32</b>	Retained earnings, endowment, accumulated income, or other funds . . . . .			<b>32</b>	
<b>33</b>	<b>Total net assets or fund balances</b> . . . . .		92,368,006	<b>33</b>	104,041,166	
<b>34</b>	<b>Total liabilities and net assets/fund balances</b> . . . . .		272,436,936	<b>34</b>	291,763,327	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☒

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	102,350,802
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	99,261,258
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	3,089,544
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	92,368,006
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	3,866,733
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	4,716,883
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	104,041,166

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

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

# Additional Data

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

Form 990 (2017)

**Form 990, Part III, Line 4a:**

VETERANS SERVICE ACTIVITIES - THE VFW MISSION INCLUDES THE MANDATE TO PRESERVE AND STRENGTHEN COMRADESHIP AMONG VETERANS AND TO PROVIDE ASSISTANCE TO THEM, THEIR WIDOWS AND ORPHANS TO MEET THIS OBLIGATION, THE VFW DELIVERS A BROAD RANGE OF PROGRAMS AND SERVICES TO VETERANS THROUGH A NATIONAL ORGANIZATION STRUCTURE THAT EXTENDS TO POSTS IN COMMUNITIES THROUGHOUT THE COUNTRY AT THE STATE LEVEL, THE DEPARTMENT SERVICE OFFICER PLAYS A KEY ROLE IN ASSISTING VETERANS IN DEALING WITH THE DEPARTMENT OF VETERANS AFFAIRS AND OTHER AGENCIES THESE OFFICERS ARE FORMALLY TRAINED AND ACCREDITED TO REPRESENT BOTH MEMBER AND NON-MEMBER VETERANS AND THEIR DEPENDENTS OR SURVIVORS IN APPLYING FOR AND OBTAINING DEPARTMENT OF VETERANS AFFAIRS (VA) BENEFITS THE VFW NATIONAL VETERANS SERVICE STAFF PROVIDES ADDITIONAL SPECIALIZED EXPERTISE SUCH AS REPRESENTATION AT THE VA BOARD OF VETERANS APPEALS AND AT THE PRE-DISCHARGE POINTS FOR SOON TO BE DISCHARGED ACTIVE DUTY MILITARY PERSONNEL THIS STRUCTURE ENSURES THAT NO VETERAN, DEPENDENT OR SURVIVOR NEEDS TO DEAL WITH THE AGENCIES ADMINISTERING VETERAN'S PROGRAMS WITHOUT EXPERT REPRESENTATION IN ADDITION, THEY ADVOCATE DIRECTLY WITH GOVERNMENTAL AGENCIES TO RESOLVE ISSUES IMPACTING VETERANS THE VFW EXPENDED \$602,000 TO PROVIDE TRAINING TO 386 SERVICE OFFICERS AT BASIC, ADVANCED, AND PROFICIENCY TRAINING CONFERENCES THIS TRAINING ENSURES VFW SERVICE OFFICERS REMAIN PROFICIENT IN UNDERSTANDING VETERANS' BENEFIT PROGRAMS AND POLICIES TO PROVIDE QUALITY REPRESENTATION TO THEIR CLIENTS, WHO OFTEN MAINTAIN RELATIONSHIPS WITH THE VFW AS THEIR VA REPRESENTATION FOR YEARS AFTER FILING AN INITIAL CLAIM FOR THE 2018 FEDERAL FISCAL YEAR, DEPARTMENT OF VETERANS AFFAIRS REPORTED THAT MORE THAN 500,000 VETERANS AND ELIGIBLE DEPENDENTS REPRESENTED BY VFW SERVICE OFFICERS RECEIVED \$8.3 BILLION IN EARNED BENEFITS THIS INCLUDES MORE THAN \$1.4 BILLION IN NEW BENEFITS FOR MORE THAN 109,000 NEW CLIENTS, AS REPORTED BY THE VFW IN 2018 THE VFW ALSO PROVIDED \$100,000 FOR FREE CALL DAYS AND PHONE CARDS SO THAT DEPLOYED TROOPS AND TROOPS IN HOSPITALS COULD MAKE OVER 19,000 CALLS HOME AND TALK WITH LOVED ONES AT NO COST TO THE SERVICE MEMBER ADDITIONALLY, THE VFW PROVIDED OVER \$1.23 MILLION IN HELP-A-HERO SCHOLARSHIPS TO 273 SERVICE MEMBERS AND VETERANS TO PROVIDE FINANCIAL ASSISTANCE TO COMPLETE EDUCATIONAL GOALS THIS PROGRAM PROVIDES UP TO \$5,000 IN SCHOLARSHIPS TO VETERANS OR CURRENT MILITARY PERSONNEL WITH A RANK OF E-5 OR BELOW THE VFW ALSO HAS A MENTAL WELLNESS CAMPAIGN CURRENTLY, A STAGGERING 20 VETERANS COMMIT SUICIDE EVERY DAY TO HELP ADDRESS THIS ISSUE, THE VFW WORKED WITH VFW POSTS AND OVER 13,000 VOLUNTEERS TO REACH 525,000 INDIVIDUALS THROUGH THIS CAMPAIGN THE VFW'S GOAL IS TO CHANGE THE STIGMA SURROUNDING MENTAL HEALTH THE VFW ACCOMPLISHES THIS BY RAISING AWARENESS, FOSTERING COMMUNITY ENGAGEMENT, AND IMPROVING RESEARCH AND PROVIDING INTERVENTION INFORMATION FOR THOSE AFFECTED BY INVISIBLE INJURIES AND EMOTIONAL STRESS

## **Form 990, Part III, Line 4b:**

DEPARTMENT AND LOCAL POST ACTIVITIES - DEPARTMENT AND LOCAL POST ACTIVITIES ARE VITAL COMPONENTS OF THE VETERAN SERVICE, COMMUNITY SERVICE, AND MILITARY ASSISTANCE PROGRAMS. SUPPORT FROM THE VFW NATIONAL HEADQUARTERS IS CRITICAL TO THE ACHIEVEMENT OF THE VFW MISSION. THE VFW NATIONAL HEADQUARTERS PROVIDED \$8.7 MILLION IN GRANTS TO HELP SUPPORT VETERANS SERVICE PROGRAMS AND COMMUNITY SERVICE PROGRAMS AT THE VFW STATE AND POST LEVEL. THESE GRANTS ARE USED TO PROVIDE EQUIPMENT, PERSONNEL AND RESOURCES NEEDED AT THE STATE LEVEL TO CARRY OUT THE VETERAN SERVICE ACTIVITIES DESCRIBED ABOVE. THESE FUNDS ARE ALSO USED TO PROVIDE LEADERSHIP, ADMINISTRATION, INFORMATION AND INCENTIVES TO MOBILIZE VOLUNTEER EFFORTS IN LOCAL COMMUNITIES IN SUPPORT OF PATRIOTIC ACTIVITIES, COMMUNITY PROJECTS, YOUTH ACTIVITIES, AND EFFORTS TO SUPPORT ACTIVE DUTY MILITARY PERSONNEL, GUARD AND RESERVES. IN ADDITION, FUNDS ARE PROVIDED TO ASSIST WITH NATURAL DISASTERS AFFECTING MEMBERS AND THEIR FAMILIES AND TO ASSIST NEEDY VETERANS AND MILITARY PERSONNEL AND THEIR FAMILIES.

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## **Form 990, Part III, Line 4c:**

COMMUNITY SERVICE AND PATRIOTIC ACTIVITIES - COMMUNITY SERVICE IS A MAJOR PRIORITY OF THE VFW THE VFW'S MISSION INCLUDES MAINTAINING TRUE ALLEGIANCE TO THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND FIDELITY TO ITS CONSTITUTION AND LAWS, FOSTERING TRUE PATRIOTISM AND LOVE OF COUNTRY, AND MAINTAINING AND EXTENDING THE INSTITUTIONS OF AMERICAN FREEDOM TO FULFILL THESE OBJECTIVES, THE VFW HAS A COMPREHENSIVE SET OF EDUCATIONAL AND INFORMATIONAL PROGRAMS, MATERIALS, AND ACTIVITIES THAT REACH OUT TO EVERY AMERICAN VIRTUALLY EVERY DAY OF THE YEAR THE MAJOR ELEMENTS OF VFW COMMUNITY SERVICE INCLUDE COMMUNITY ACTIVITIES, CITIZENSHIP EDUCATION, SAFETY PROGRAMS, AND YOUTH ACTIVITIES COMMUNITY ACTIVITIES INCLUDE ASSISTANCE IN CONDUCTING BLOOD DRIVES, RECYCLING PROGRAMS, AND NEIGHBORHOOD AND HIGHWAY BEAUTIFICATION PROJECTS, AID TO SENIOR CITIZENS, VOLUNTEERING IN HOSPITALS AND NURSING HOMES, AND ASSISTING FAMILIES IN TIMES OF PERSONAL TRAGEDY OR ILLNESS, AND ASSISTANCE TO CHURCHES AND SCHOOLS THROUGH VOLUNTEERING AND SPEAKER PROGRAMS CITIZENSHIP EDUCATION, MATERIALS, AND ACTIVITIES ARE GEARED TO REMIND, EDUCATE, AND INFORM CITIZENS OF THEIR COUNTRY'S TRADITIONS, FREEDOMS, AND THE NEED TO PRESERVE AND PROTECT THEM KEY ELEMENTS OF CITIZENSHIP EDUCATION INCLUDES PUBLICATIONS AND DISSEMINATION OF INFORMATION HONORING THE FLAG, PROPER FLAG DISPLAY, THE FLAG HISTORY AND THE FLAG CODE AS WELL AS PERIODIC DISTRIBUTION OF FREE FLAGS SUPPORT OF CITIZENSHIP EDUCATION IN SCHOOLS THROUGH DISTRIBUTION OF CITIZENSHIP EDUCATION MATERIALS AND SCHOOL FOLDERS CONTAINING COPIES OF THE DECLARATION OF INDEPENDENCE, THE CONSTITUTION, AND OTHER IMPORTANT HISTORICAL DOCUMENTS, PUBLICATION AND DISSEMINATION OF INFORMATION CONCERNING OFFICIAL PATRIOTIC HOLIDAYS SUCH AS MEMORIAL DAY, V-J DAY, VETERANS DAY, AND D-DAY, CELEBRATION OF PATRIOTIC HOLIDAYS THROUGH PARTICIPATION IN PARADES, PRESENTATIONS AND ASSEMBLIES, DISTRIBUTION OF PATRIOTIC LITERATURE AND EMBLEMATIC MATERIALS TO INDIVIDUALS, ORGANIZATIONS AND SCHOOLS, AND ACTIVITIES TO SUPPORT "GET OUT THE VOTE" CAMPAIGNS AND VETERANS IN THE CLASSROOM THE SAFETY MATERIALS AND ACTIVITIES IN THE OVERALL COMMUNITY SERVICE CATEGORY INCLUDE PEDESTRIAN SAFETY, DRUG AWARENESS, RECREATIONAL SAFETY AND HOME AND FIRE SAFETY FOR YOUTH ACTIVITIES, THE VFW SUPPORTS AMERICA'S YOUTH ATHLETIC PROGRAMS BY ENCOURAGING LOCAL POSTS TO SPONSOR TEAMS AND PROVIDE LEADERSHIP AND MENTORING VFW ENCOURAGES AMERICA'S YOUTH TO BE GOOD CITIZENS BY PROVIDING CITIZENSHIP EDUCATIONAL MATERIALS AND HONORING OUTSTANDING COMMUNITY SERVICE BY YOUNG PEOPLE FOLLOWING THE MEDAL OF HONOR CHARACTER DEVELOPMENT PROGRAM OF INSTRUCTION VFW ENCOURAGES ACADEMIC PROGRESS AND ACHIEVEMENT THROUGH A NATIONAL SCHOLARSHIP PROGRAM FOR HIGH SCHOOL STUDENTS AND ANOTHER FOR JUNIOR HIGH STUDENTS PARTICIPATING STUDENTS MAY RECEIVE SCHOLARSHIPS AT THE LOCAL, STATE AND NATIONAL LEVEL DURING THE FISCAL YEAR, THE VFW NATIONAL HEADQUARTERS PROVIDED \$205,000 IN SCHOLARSHIPS AND AWARDS FOR STUDENTS

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

(Code ) (Expenses \$ 8,038,999 including grants of \$ ) (Revenue \$ )

MEMBERSHIP SERVICES - VFW PROVIDES A MAGAZINE AND EMBLEMATIC SUPPLIES TO MEMBERS AND VETERANS TO PROMOTE HISTORICAL EDUCATION AND COMMEMORATION AND PROMOTION OF PATRIOTIC SUPPORT AND ACTIVITIES THE VFW MAGAZINE PROVIDES MEMBERS AND THE GENERAL PUBLIC INFORMATION CONCERNING LEGISLATIVE AND ADMINISTRATIVE ISSUES RELATING TO VETERANS, HEALTH PROBLEMS CONFRONTING VETERANS, HISTORICAL AND COMMEMORATIVE EVENTS AND ACTIVITIES, SUPPORT PROVIDED BY MEMBERS IN SUPPORT OF VFW SPONSORED PROGRAMS IN THEIR LOCAL COMMUNITIES AND OTHER INFORMATION TO ENCOURAGE MEMBERS TO ACT

(Code ) (Expenses \$ 2,986,585 including grants of \$ ) (Revenue \$ )

NATIONAL LEGISLATIVE SERVICE ACTIVITIES - LEGISLATIVE SERVICES SERVE THE MEMBERSHIP THROUGH PROTECTION AND ENHANCEMENT OF VETERAN'S BENEFITS AT FEDERAL, STATE AND LOCAL LEVELS THIS SERVICE ENSURES THE VIEWS OF VETERANS ARE PRESENTED TO LEGISLATORS AND PROVIDES RECOMMENDATIONS CONCERNING PROPOSED LEGISLATION THE MEMBERSHIP IS KEPT INFORMED OF THESE ACTIVITIES THROUGH THE VFW MAGAZINE AND THE WASHINGTON ACTION REPORTER VFW REGULARLY APPEALS TO LAWMAKERS AND DEFENSE LEADERSHIP TO ENSURE THE HIGHEST LEVEL OF TRAINING, EQUIPMENT AND COMPENSATION FOR AMERICA'S SOLDIERS, SAILORS, AIRMEN, MARINES, AND COAST GUARD PERSONNEL



Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)			
(Code	) (Expenses \$	777,967	including grants of \$
(Revenue \$			
EDUCATIONAL AND INFORMATIVE ACTIVITIES			

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
KEITH E HARMAN ..... PAST CIC - TERM END 7/18	55 00 ..... 5 00	X		X				191,573	0	7,690
VINCENT LAWRENCE ..... COMMANDER-IN-CHIEF	55 00 ..... 5 00	X		X				155,063	0	23,791
WILLIAM J SCHMITZ ..... SR VICE COMMANDER-IN-CHIEF	55 00 ..... 5 00	X		X				55,290	0	2,300
HAROLD J ROESCH II ..... JR VICE COMMANDER-IN-CHIEF	55 00 ..... 5 00	X		X				3,727	0	0
BERNARD J DUFFY ..... ADJUTANT GENERAL - TERM END 7/18	55 00 ..... 5 00	X		X				233,914	0	17,845
KEVIN C JONES ..... ADJUTANT GENERAL	55 00 ..... 5 00	X		X				139,453	0	36,471
DEBRA ANDERSON ..... QUARTERMASTER GENERAL	55 00 ..... 5 00	X		X				205,643	0	48,242
JAMES W GRAY ..... CHAPLAIN - TERM END 7/18	5 00 ..... 5 00	X		X				1,417	0	0
CHARLENE K COBB ..... CHAPLAIN	5 00 ..... 5 00	X		X				860	0	0
DANA E HUSSEY ..... JUDGE ADVOCATE GENERAL-TERM END 7/18	5 00 ..... 5 00	X		X				407	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			
DANIEL J NALL ..... JUDGE ADVOCATE GENERAL	5 00 .....	X		X				0	0	0
PATRICK J HIGGINS ..... SURGEON GENERAL - TERM END 7/18	5 00 .....	X		X				0	0	0
RUTH A FAIRCHILD ..... SURGEON GENERAL	5 00 .....	X		X				1,376	0	0
ROGER A FRYE ..... CHIEF OF STAFF - TERM END 7/18	5 00 .....	X		X				1,875	0	0
JERRY W HERKER ..... CHIEF OF STAFF	5 00 .....	X		X				599	0	0
WILLIAM A BACKES ..... INSPECTOR GENERAL - TERM END 7/18	5 00 .....	X		X				2,714	0	0
CHARLES L SHOEMAKER ..... INSPECTOR GENERAL	5 00 .....	X		X				599	0	0
GEORGE H JONES ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						3,100	0	0
WALTER W WATTS JR ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,741	0	0
MICHAEL K FERGUSON ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						2,074	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			
ASHLEY A LITTLE ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						901	0	0
EARL D FULK ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,745	0	0
BRUCE R DOLAN ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,418	0	0
RICHARD G DI FEDERICO JR ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						470	0	0
WILLIAM R HALL ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,436	0	0
NORBERTO MILLET JR ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						699	0	0
W BENNY BACHAND ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,289	0	0
ALFRED J LIPPHARDT ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,901	0	0
STANLEY Y FERNANADEZ ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,586	0	0
RICK W JOHNSON ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						2,276	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JOHN W DAVIN ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						2,245	0	0
GREGORY L BAKER ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,763	0	0
DARRELL A BLASBERG ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,725	0	0
BOBBY J COX ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						3,524	0	0
ROBERT O HENDRICKSON ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,044	0	0
GERALD G DUGAS ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						293	0	0
DAVID D WILLIAMS ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,997	0	0
R BRIAN STURGIS ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,099	0	0
ROBERT A GRASER ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,541	0	0
HARRY L CROYLE ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						834	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
GARY R ANDERSON ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						3,919	0	0
STEVEN M ORGAN ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						0	0	0
PHILLIP A PIPPINS ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						2,049	0	0
ARTHUR J WIDHALM ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						3,668	0	0
JOHN L IOSSI ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						2,385	0	0
GILBERT HERNANADEZ ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						3,212	0	0
PAUL J LLOYD ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,435	0	0
WILLIAM F THOMSON ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						2,349	0	0
KATHIE D SCHIEBEL ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,864	0	0
ROBERT E BARNHART ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,387	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
GREGORY A STAFFORD ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						0	0	0
JAMES H HAPALA ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,353	0	0
CHUCK KELLER ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,208	0	0
ROBERT A CLARK ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						0	0	0
BERT W KEY ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						2,019	0	0
SHAWN C WATSON ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,740	0	0
ROBERT C EILER ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,346	0	0
GUYDE A LOMBARI JR ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,084	0	0
AUGUSTUS SINGLETON ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,017	0	0
DAROLD D COUCH ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						2,416	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			
HENRY HOOPER II ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						0	0	0
DANIEL L WEST ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						0	0	0
DENNIS L PARIZEK ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,896	0	0
ALLSTON J GILMOND ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,737	0	0
THOMAS F GIMBLE ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,748	0	0
FREDERICK A GREEN ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,841	0	0
TODD C KINGSBURY ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						767	0	0
JOHN T GIESE ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						2,260	0	0
RODNEY A BIRKLE ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						3,378	0	0
TERRY G CALLAHAN-TERM END 718 ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						2,743	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			
DANIEL P DUFFY -TERM END 718 ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						3,042	0	0
PLEDGE M CANNON SR ..... NATIONAL COUNCIL MEMBER-TRM END 7/18	5 00 .....	X						2,394	0	0
CLAUD F WYATT - TERM END 718 ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						2,802	0	0
FRED A WESLEY - TERM END 718 ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						2,539	0	0
JOHNNIE L RICHARD ..... NATIONAL COUNCIL MEMBER-TRM END 7/18	5 00 .....	X						2,945	0	0
GENE D KENT - TERM END 718 ..... NATIONAL COUNCIL MEMBER	5 00 .....	X						1,720	0	0
MICHAEL H DEVENITCH ..... NATIONAL COUNCIL MEMBER-TRM END 7/18	5 00 .....	X						2,566	0	0
MELVIN H GUNTER JR ..... NATIONAL COUNCIL MEMBER-TRM END 7/18	5 00 .....	X						2,706	0	0
DARRYL B MCPHERON ..... NATIONAL COUNCIL MEMBER-TRM END 7/18	5 00 .....	X						3,695	0	0
LAZARO VELASQUEZ JR ..... NATIONAL COUNCIL MEMBER-TRM END 7/18	5 00 .....	X						2,826	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ROBERT W CARUTHERS ..... NATIONAL COUNCIL MEMBER-TRM END 7/18	5 00 .....	X						2,454	0	0
KIM A DESHANO ..... NATIONAL COUNCIL MEMBER-TRM END 7/18	5 00 .....	X						2,229	0	0
ROBERT WALLACE ..... ASSISTANT ADJUTANT GENERAL, EXEC DIR WASHING	55 00 .....					X		224,407	0	33,947
JAMES J LIERZ ..... CONTROLLER AND MANAGER OF PURCHASING & MEMBER INSU	55 00 .....					X		151,260	0	23,641
JOHN R MUCKELBAUER ..... ASSISTANT ADJUTANT GENERAL	55 00 .....					X		130,326	0	46,046
BERNARD K HILL ..... CHIEF INFORMATION OFFICER	55 00 .....					X		125,434	0	2,646
JOE DAVIS ..... DIRECTOR, COMMUNICATIONS & PUBLIC AFFAIRS	55 00 .....					X		119,574	0	19,975

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As Filed Data -

DLN: 93493011006229

SCHEDULE D

(Form 990)

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](http://www.irs.gov/form990).

OMB No 1545-0047

2017

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

VETERANS OF FOREIGN WARS OF THE UNITED STATES

Employer identification number

44-0474290

Part I

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

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

► \$

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

Cat No 52283D

Schedule D (Form 990) 2017

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

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

☐ Yes

☐ No

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

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

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds. Complete if the organization answered "Yes" 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2

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

a

Board designated or quasi-endowment

b

Permanent endowment

c

Temporarily restricted endowment

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

3a

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

(i) unrelated organizations

(ii) related organizations

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
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		1,435,663		1,435,663
b Buildings		20,618,310	14,292,412	6,325,898
c Leasehold improvements				
d Equipment		12,785,601	11,342,320	1,443,281
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				9,204,842

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 MEMBER DUES FOR FUTURE DISTRIBUTION - STATE & POSTS	74,723,933
PAYABLE FOR COLLATERAL RECEIVED FOR SECURITIES LENDING	66,289,213
PENSION LIABILITY	3,957,655
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25 ) ▶	144,970,801

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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	113,602,799
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	3,816,992
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	10,314,567
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	14,131,559
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	99,471,240
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	2,879,562
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	2,879,562
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	102,350,802

**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.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	106,553,210
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	10,171,514
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	10,171,514
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	96,381,696
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	2,879,562
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	2,879,562
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	99,261,258

**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
See Additional Data Table	

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

Return Reference	Explanation

**Additional Data**

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

**Supplemental Information**

Return Reference	Explanation
PART X, LINE 2	THE ORGANIZATION APPLIES THE PROVISIONS OF ASC TOPIC 740, INCOME TAXES, (ASC 740) WITH RESPECT TO UNCERTAIN TAX POSITIONS ASC 740 REQUIRES THAT ALL TAX POSITIONS BE EVALUATED USING A RECOGNITION THRESHOLD AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN DIFFERENCES BETWEEN POSITIONS TAKEN IN A RETURN AND AMOUNTS RECOGNIZED IN THE FINANCIAL STATEMENTS ARE RECORDED AS ADJUSTMENTS TO INCOME TAXES PAYABLE OR RECEIVABLE, OR ADJUSTMENTS TO DEFERRED INCOME TAXES, OR BOTH ASC 740 ALSO REQUIRES EXPANDED DISCLOSURES AT THE END OF EACH ANNUAL REPORTING PERIOD NO UNCERTAIN TAX POSITIONS, OR INTEREST AND PENALTIES RELATED TO UNCERTAIN TAX POSITIONS, HAVE BEEN NOTED AND THUS NO AMOUNTS HAVE BEEN RECORDED AT AUGUST 31, 2018 OR 2017



# Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D	THE AMOUNT ON LINE 2D IS COMPRISED OF THE FOLLOWING AMOUNTS 1) \$6,086,433 IS REVENUE FROM THE VFW FOUNDATION THAT IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS, 2) \$722,052 FOR RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B, AND 3) \$3,506,082 IS THE COST OF GOODS SOLD THAT ARE INCLUDED ON PART VIII, LINE 10B

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 4B	THIS REPRESENTS INTERCOMPANY ELIMINATIONS BETWEEN THE VFW AND VFW FOUNDATION ON THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS

# Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D	THE AMOUNT ON LINE 2D IS COMPRISED OF THE FOLLOWING AMOUNTS 1) \$5,943,380 IS EXPENSE FROM THE VFW FOUNDATION THAT IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS, 2) \$772,052 FOR RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B, AND 3) \$3,506,082 IS THE COST OF GOODS SOLD THAT ARE INCLUDED ON PART VIII, LINE 10B

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 4B	THIS REPRESENTS INTERCOMPANY ELIMINATIONS BETWEEN THE VFW AND VFW FOUNDATION ON THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

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

► Attach to Form 990.

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

**Employer identification number**

44-0474290

**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

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

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States

**3** Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed )

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
( 1 ) See Add'l Data					
( 2 )					
( 3 )					
( 4 )					
( 5 )					
<b>3a</b> Sub-total	0	0			128,911
<b>b</b> Total from continuation sheets to Part I					0
<b>c Totals</b> (add lines 3a and 3b)	0	0			128,911

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1</b>	<b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of non-cash assistance	<b>(h)</b> Description of non-cash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
<b>( 1 )</b>			EAST ASIA AND THE PACIFIC	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	41,107	ELECTRONIC FUND TRANSFER			
<b>( 2 )</b>			EUROPE	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	45,367	ELECTRONIC FUND TRANSFER			
<b>( 3 )</b>			EAST ASIA AND THE PACIFIC	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	13,828	ELECTRONIC FUND TRANSFER			
<b>( 4 )</b>			EAST ASIA AND THE PACIFIC	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	8,526	ELECTRONIC FUND TRANSFER			

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . **4**
- 3 Enter total number of other organizations or entities . . . . . **0**

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
( 1 )							
( 2 )							
( 3 )							
( 4 )							
( 5 )							
( 6 )							
( 7 )							
( 8 )							
( 9 )							
( 10 )							
( 11 )							
( 12 )							
( 13 )							
( 14 )							
( 15 )							
( 16 )							
( 17 )							
( 18 )							

**Part IV Foreign Forms**

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, do not file with Form 990)* ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)* ☒ Yes ☐ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* ☒ Yes ☐ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)* ☐ Yes ☒ No



**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
PART I, LINE 2	AS DESCRIBED IN THE CORE FORM, PART III, PARAGRAPH 4(B) OF THE STATEMENT OF PROGRAM ACCOMPLISHMENTS, THIS ORGANIZATION PROVIDES GRANTS TO THE STATE ORGANIZATIONS, CALLED DEPARTMENTS, AND LOCAL ORGANIZATIONS, CALLED POSTS, TO HELP SUPPORT THE VETERAN SERVICE PROGRAMS AND OTHER VFW SPONSORED PROGRAMS AT THE STATE AND LOCAL LEVEL. BECAUSE THE ORGANIZATION HAS MEMBERS LIVING OUTSIDE THE UNITED STATES, MANY OF WHOM ARE ON ACTIVE DUTY IN THE MILITARY OR ARE EMPLOYED BY THE U.S. GOVERNMENT IN OVERSEAS LOCATIONS, TWO OVERSEAS DEPARTMENTS AND SEVERAL POSTS HAVE BEEN ORGANIZED TO FACILITATE MEMBERS AND PROMOTE PROGRAMS IN THOSE AREAS. THE GRANTS REFLECTED IN SCHEDULE F, PART I, ARE PRIMARILY GRANTS MADE TO THOSE OVERSEAS DEPARTMENTS TO FURTHER VFW PROGRAMS, INCLUDING MEMBERSHIP PROGRAMS AND VETERAN SERVICE SUPPORT IN THOSE AREAS. PERIODIC FINANCIAL REPORTS ARE SUBMITTED BY THESE DEPARTMENTS. IN ADDITION, SPECIFIC DOCUMENTATION MUST BE SUBMITTED TO JUSTIFY MOST GRANTS, INCLUDING THOSE RELATED TO MEMBERSHIP PROMOTION. FINALLY, NATIONAL REPRESENTATIVES PERIODICALLY VISIT THESE DEPARTMENTS AND OBSERVE FIRSTHAND THE MANNER IN WHICH FUNDS ARE EXPENDED. IN ADDITION, GRANTS HAVE BEEN MADE TO POSTS IN THOSE AREAS. IN MOST INSTANCES THOSE GRANTS WERE MADE TO SUPPORT ACTIVITIES RELATING TO ASSISTING ACTIVE DUTY MILITARY PERSONNEL AND THEIR FAMILIES. APPLICATIONS FOR GRANTS MUST INCLUDE SPECIFIC EXPENSE INFORMATION AND RECEIPTS MUST BE PRODUCED TO VERIFY EXPENDITURES.

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

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 44-0474290

**Name:** VETERANS OF FOREIGN WARS OF THE  
UNITED STATES

### Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	626
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	75,524

**Form 990 Schedule F Part I - Activities Outside The United States**

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EUROPE	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	52,761

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As Filed Data -

DLN: 93493011006229

SCHEDULE G  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding  
Fundraising or Gaming Activities

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

Employer identification number  
44-0474290

Part I

Fundraising Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a

☒ Mail solicitations

e

☐ Solicitation of non-government grants

b

☒ Internet and email solicitations

f

☐ Solicitation of government grants

c

☒ Phone solicitations

g

☐ Special fundraising events

d

☐ In-person solicitations

2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes

☐ No

b

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 INNOVAIRRE COMMUNICATIONS 2 EXECUTIVE CAMPUS STE 200  CHERRY HILL, NJ 08002	FUNDRAISING CONSULTING		No	64,954,738	1,087,449	63,867,289
2 VERADATA 1910 PARK MEADOWS DR  FORT MEYERS, FL 33907	INTERNET MARKETING		No	1,569,198	206,094	1,363,104
3 MDS COMMUNICATIONS 545 W JUANITA AVE  MESA, AZ 85210	TELEMARKETING		No	432,747	340,650	92,097
4 DONOR SERVICES GROUP 1200 WILSHIRE BLVD STE 650  LOS ANGELES, CA 90017	TELEMARKETING & PLANNED GIVING LEAD GENERATION		No	0	47,743	-47,743
5						
6						
7						
8						
9						
10						
Total				66,956,683	1,681,936	65,274,747

3

List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY, DC

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

Cat No 50083H

Schedule G (Form 990 or 990-EZ) 2017

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

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

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

**9** Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states?

☐ **Yes** ☐ **No**

**b** If "No," explain \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ **Yes** ☐ **No**

**b** If "Yes," explain \_\_\_\_\_

**11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

**13** Indicate the percentage of gaming activity conducted in

<b>a</b> The organization's facility	<b>13a</b>	%
<b>b</b> An outside facility	<b>13b</b>	%

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ ..... and the amount of gaming revenue retained by the third party ▶ \$ .....

**c** If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

**16** Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

☐ Director/officer ☐ Employee ☐ Independent contractor

**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ .....

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference	Explanation
SCHEDULE G, PART I, LINE 2B, COLUMN (V)	THE AGREEMENT AND INVOICES SPECIFICALLY BREAK OUT THE PROFESSIONAL FUNDRAISING SERVICES FROM THE OTHER REIMBURSABLE COSTS OF THE DIRECT MAIL PROGRAM INNOVAIRRE COMMUNICATIONS WAS PAID A TOTAL OF \$29,685,158 FOR THE FUNDRAISING PROGRAM MANAGEMENT, WHICH INCLUDED THE PAYMENT FOR PRINTING, PAPER, ENVELOPES, AND POSTAGE \$1,087,449 WAS SPECIFICALLY BROKEN-OUT AS FUNDRAISING MANAGEMENT FEES

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](http://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

Employer identification number  
44-0474290

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 . . . . . 16

3 Enter total number of other organizations listed in the line 1 table . . . . . 86



**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) EDUCATIONAL ASSISTANCE AND TRAINING	386	602,245			
(2) PHONE CARDS AND FREE "CALL DAYS" FOR MILITARY	19852		99,803	FMV	CALLING CARDS
(3) SCHOLARSHIPS AND AWARDS	372	1,428,844			
(4) RETURN TRIP TO VIETNAM FOR PURPLE HEART AWARD RECIPIENTS	10	65,819			
(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
PART I, LINE 2	PERIODIC FINANCIAL REPORTS ARE SUBMITTED BY THESE DEPARTMENTS IN ADDITION, SPECIFIC DOCUMENTATION MUST BE SUBMITTED TO JUSTIFY MOST GRANTS, INCLUDING THOSE RELATED TO MEMBERSHIP PROMOTION FINALLY, NATIONAL REPRESENTATIVES PERIODICALLY VISIT THESE DEPARTMENTS AND OBSERVE FIRSTHAND THE MANNER IN WHICH FUNDS ARE EXPENDED IN ADDITION, GRANTS HAVE BEEN MADE TO POSTS IN THOSE DEPARTMENTS IN MOST INSTANCES THOSE GRANTS WERE MADE TO SUPPORT ACTIVITIES RELATING TO ASSISTING ACTIVE DUTY MILITARY PERSONNEL AND THEIR FAMILIES APPLICATIONS FOR GRANTS MUST INCLUDE SPECIFIC EXPENSE INFORMATION AND RECEIPTS MUST BE PRODUCED TO VERIFY EXPENDITURES
SCHEDULE I, PART II, QUESTION 1 (H)	PURPOSE OF GRANT - AS DESCRIBED IN THE CORE FORM, PART III, PARAGRAPH 4(B) OF THE STATEMENT OF PROGRAM ACCOMPLISHMENTS, THIS ORGANIZATION PROVIDES GRANTS TO THE STATE ORGANIZATIONS, CALLED DEPARTMENTS, AND LOCAL ORGANIZATIONS, CALLED POSTS, TO HELP SUPPORT THE VETERAN SERVICE PROGRAMS AND OTHER VFW SPONSORED PROGRAMS AT THE STATE AND LOCAL LEVEL THE GRANTS REFLECTED IN SCHEDULE I, PART II, ARE PRIMARILY GRANTS MADE TO THOSE DEPARTMENTS AND POSTS TO FURTHER VFW PROGRAMS, INCLUDING MEMBERSHIP PROGRAMS AND VETERAN SERVICE SUPPORT IN THOSE AREAS

Additional Data

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF ALABAMA 1231 CARMICHAEL WAY MONTGOMERY, AL 36123	63-0243614	(C)(19)	80,945				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ALASKA 500 E PARK AVE WASILLA, AK 85251	92-0017695	(C)(19)	42,908				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF ARIZONA 6907 E THOMAS RD SCOTTSDALE, AZ 85251	86-0076886	(C)(19)	132,528				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ARKANSAS 4210 EAST KIEHL AVE SHERWOOD, AR 72120	71-0184020	(C)(19)	63,995				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF CALIFORNIA 9136 ELK GROVE BLVD SUITE 100 ELK GROVE, CA 95624	94-0955210	(C)(19)	653,265				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF COLORADO 1400 CARR ST LAKEWOOD, CO 80214	84-0360493	(C)(19)	122,346				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF CONNECTICUT PO BOX 429 ROCKY HILL, CT 06067	06-0575593	(C)(4)	106,275				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF DELEWARE 6 BROOKSIDE DR WILMINGTON, DE 19804	51-0057830	(C)(4)	51,360				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF FLORIDA 543 SANCHEZ AVE OCALA, FL 34470	59-0494095	(C)(19)	420,653				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF GEORGIA PO BOX 3025 MACON, GA 31205	58-0512677	(C)(19)	105,121				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF HAWAII 438 HOBSON LN HONOLULU, HI 96815	99-0040331	(C)(19)	69,964				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF IDAHO 1425 S ROOSEVELT ST BOISE, ID 83705	82-0182104	(C)(19)	36,360				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF ILLINOIS 3300 CONSTITUTION DR SPRINGFIELD, IL 62791	37-6059313	(C)(19)	323,812				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF INDIANA 9555 E 59TH ST INDIANAPOLIS, IN 46216	35-6042820	(C)(19)	174,413				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES



Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF IOWA 3601 BEAVER AVE DES MOINES, IA 50310	42-0331186	(C)(19)	102,341				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF KANSAS 115 SW GAGE BLVD TOPEKA, KS 66606	48-0641005	(C)(19)	102,265				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF KENTUCKY 3031 POPLAR LEVEL RD LOUISVILLE, KY 40217	61-0406448	(C)(19)	84,101				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF LOUISIANA 10185 MAMMOTH AVE BATON ROUGE, LA 70814	72-0499659	(C)(19)	60,438				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF MAINE 64 WASHBURN ST CARIBOU, ME 04736	01-0191822	(C)(19)	59,261				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MARYLAND 101 N GAY ST BALTIMORE, MD 21202	52-0517415	(C)(19)	145,405				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF MASSACHUSETTS 24 BEACON ST BOSTON, MA 02133	04-1242419	(C)(19)	195,278				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MICHIGAN 924 N WASHINGTON AVE LANSING, MI 48906	38-1133442	(C)(19)	277,147				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF MINNESOTA 20 W 12TH ST ST PAUL, MN 55155	41-0593068	(C)(19)	186,206				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MISSISSIPPI 120 N STATE ST JACKSON, MS 39201	64-0275576	(C)(4)	39,168				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF MISSOURI PO BOX 26 JEFFERSON CITY, MO 65102	44-0515305	(C)(19)	186,608				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MONTANA 1956 MT MAJO ST FT HARRISON, MT 59636	81-0225542	(C)(4)	32,588				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF NEBRASKA 2431 N 48TH ST LINCOLN, NE 68504	47-0343845	(C)(19)	61,767				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEVADA PO BOX 637 LOGANDALE, NV 89021	88-0055900	(C)(19)	65,067				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF NEW HAMPSHIRE PO BOX 955 CONCORD, NH 03301	02-0213632	(C)(19)	59,922				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW JERSEY 135 W HANOVER ST TRENTON, NJ 08618	21-0586655	(C)(19)	220,634				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES



Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF NEW MEXICO PO BOX 1084 RUIDOSO DOWNS, NM 88346	85-0123009	(C)(19)	63,903				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW YORK 69 SAND CREEK RD ALBANY, NY 12205	13-1436995	(C)(19)	348,655				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF NORTH CAROLINA 917 NEW BERN AVE RALEIGH, NC 27611	56-0470953	(C)(19)	180,523				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NORTH DAKOTA 1440 MAPLE LN WEST FARGO, ND 58078	45-0215848	(C)(19)	49,468				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF OHIO PO BOX 15219 COLUMBUS, OH 43215	31-4332217	(C)(19)	318,191				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF OKLAHOMA 2311 N CENTRAL AVE OKLAHOMA CITY, OK 73105	73-0496245	(C)(19)	93,203				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF OREGON 12440 NE HALSEY ST PORTLAND, OR 97230	93-0304245	(C)(19)	104,745				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF PENNSYLVANIA 4002 FENTON AVE HARRISBURG, PA 17109	23-1182480	(C)(4)	467,141				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF RHODE ISLAND 1 CAPITOL HILL PROVIDENCE, RI 02908	05-0254985	(C)(19)	46,245				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF SOUTH CAROLINA 210 GLASSMASTER RD LEXINGTON, SC 29072	57-0279614	(C)(4)	85,197				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF SOUTH DAKOTA 3601 S MINNESOTA AVE SIOUX FALLS, SD 57105	46-0210486	(C)(4)	34,884				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF TENNESSEE 301 6TH AVE NASHVILLE NASHVILLE, TN 37243	62-6050445	(C)(19)	68,420				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF TEXAS 8503 NORTH IH-35 AUSTIN, TX 78753	74-0964465	(C)(19)	420,138				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF UTAH 3394 N 1000 E NORTH OGDEN, UT 84414	87-0200672	(C)(19)	50,287				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF VERMONT PO BOX 1248 MONTPELIER, VT 05601	03-0179180	(C)(19)	50,309				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF VIRGINIA 403 LEE JACKSON HWY STAUNTON, VA 24401	54-0449022	(C)(19)	195,403				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES



Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF WASHINGTON 5213 PACIFIC HWY E FIFE, WA 98424	91-0454080	(C)(19)	202,872				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF WEST VIRGINIA 5532 MACCORKLE AVE SW S CHARLESTON, WV 25309	55-0320759	(C)(19)	49,160				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF WISCONSIN PO BOX 6128 MADISON, WI 53716	39-0677613	(C)(19)	202,364				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF WYOMING 3036 CABIN CREEK PL CASPER, WY 82604	83-6005906	(C)(19)	46,378				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY DEPARTMENT OF ALABAMA 13230 ALABAMA ST ELBERTA, AL 36530	63-0695811	(C)(19)	6,140				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF ARIZONA 5630 S 41ST WAY PHOENIX, AZ 85040	86-0828017	(C)(19)	8,134				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY DEPARTMENT OF CALIFORNIA 3100 FITE CIRCLE SACRAMENTO, CA 95827	94-1011531	(C)(19)	38,469				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF COLORADO PO BOX 262 SOUTH FORK, CO 81154	84-6033115	(C)(19)	11,353				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY DEPARTMENT OF FLORIDA PO BOX 773490 OCALA, FL 34477	23-7326563	(C)(19)	14,521				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF ILLINOIS PO BOX 62 AROMA PARK, IL 60910	36-2385214	(C)(19)	20,686				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY DEPARTMENT OF INDIANA PO BOX 86 MORRIS, IN 47033	35-6042937	(C)(19)	11,724				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF IOWA 1812 19TH ST HARLAN, IA 51537	42-6062345	(C)(19)	5,164				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY DEPARTMENT OF KANSAS PO BOX 158 OSWEGO, KS 67356	48-0507090	(C)(19)	12,908				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF MARYLAND 26595 BLUE JAY LN HEBRON, MD 21830	52-1407051	(C)(19)	9,818				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY DEPARTMENT OF MINNESOTA 25733 JASON AVE CHISAGO CITY, MN 55013	41-0664094	(C)(19)	25,453				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF MISSOURI 2189 FOREST LANE ARNOLD, MO 63010	23-7203133	(C)(19)	10,628				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES



Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY DEPARTMENT OF NEBRASKA 311 OAK ST STEINAUER, NE 68441	47-6028250	(C)(19)	7,260				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF NEW JERSEY 1224 81ST ST NORTH BERGEN, NJ 07047	22-3086413	(C)(19)	9,110				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY DEPARTMENT OF NEW YORK 1044 BROADWAY ALBANY, NY 12204	14-1682753	(C)(19)	18,559				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF NORTH CAROLINA PO BOX 716 BETHEL, NC 27812	56-0561710	(C)(19)	9,384				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY DEPARTMENT OF OKLAHOMA PO BOX 95726 OKLAHOMA CITY, OK 73143	73-6096027	(C)(19)	5,631				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF OREGON PO BOX 1134 MEDFORD, OR 97501	93-6025794	(C)(19)	6,538				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY DEPARTMENT OF PENNSYLVANIA 4002 FENTON AVE HARRISBURG, PA 17109	23-1642712	(C)(4)	19,708				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF TEXAS 2839 MCKINZIE RD 1 CORPUS CHRISTI, TX 78410	74-6074588	(C)(19)	18,576				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY DEPARTMENT OF VIRGINIA 539 WESTWOOD DR RICKERSVILLE, VA 29968	54-0697456	(C)(19)	7,637				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF WASHINGTON 5213 PACIFIC HWY E FIFE, WA 98424	91-0499052	(C)(19)	11,699				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY DEPARTMENT OF WEST VIRGINIA 740 LOWER DONNALLY RD CHARLESTON, WV 25304	55-6017166	(C)(19)	5,282				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF WISCONSIN PO BOX 666 SILVER LAKE, WI 16275	39-6056026	(C)(19)	21,329				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY NATIONAL HEADQUARTERS 406 WEST 34TH ST KANSAS CITY, MO 64111	44-0319970	(C)(19)	163,125				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
ALEETHIA FOUNDATION 4401A CONNECTICUT AVE NW 264 WASHINGTON, DC 20008	51-0529300	(C)(3)	6,350				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CGSC FOUNDATION INC 100 STIMSON AVE SUITE 1149 FORT LEAVENWORTH, KS 66027	20-4254979	(C)(3)	10,000				VETERANS SERVICE ACTIVITIES
CHILDREN'S MERCY HOSPITAL 2401 GILLHAM RD KANSAS CITY, MO 64108	44-0605373	(C)(3)	25,000				VETERANS SERVICE ACTIVITIES



Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COMMEMORATIVE AIR FORCE 6936 FLIGHT RD HANGAR S RIVERSIDE, CA 92504	74-1484491	(C)(3)	10,000				VETERANS SERVICE ACTIVITIES
FRIENDS IN SERVICE OF HEROS 11472 S WILDER ST OLATHE, KS 66061	46-2044457	(C)(3)	15,000				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HILLVETS FOUNDATION 625 N WASHINGTO ST 425 ALEXANDRIA, VA 22314	47-3616097	(C)(3)	10,000				VETERANS SERVICE ACTIVITIES
IMWRF - WHITE SANDS MISSILE RANGE F&MWR PO BOX 400 WHITE SANDS MISSILE RAN, NM 88002	02-1909440		30,000				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LONG ISLAND SLED HOCKEY INC 33 HARDING AVE LYNBROOK, NY 11563	77-0619541	(C)(3)	5,000				VETERANS SERVICE ACTIVITIES
MARINE CORPS COMMUNITY SERVICES QUANTICO 3044 CATLIN AVE QUANTICO, VA 22134	62-1383809		6,000				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MILITARY CHARITY ORGANIZATION 9720 WILSIRE BLVD BEVERLY HILLS, CA 90212	82-2080731	(C)(3)	10,000				VETERANS SERVICE ACTIVITIES
PURPLE HEARTS REUNITED 38 N MAIN ST SUITE 112 ST ALBANS, VT 05478	74-1484991	(C)(3)	5,000				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SCOTT VALLELY SOLDIERS MEMORIAL FUND PO BOX 308 BIGFORK, MT 59911	86-1108341	(C)(3)	5,000				VETERANS SERVICE ACTIVITIES
SEMPER FI FUND 825 COLLEGE BLVD 102 OCEANSIDE, CA 92057	26-0086305	(C)(3)	25,000				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TEAM RUBICON 6171 W CENTURY BLVD SUITE 310 LAS ANGELES, CA 90045	27-1720480	(C)(3)	5,000				VETERANS SERVICE ACTIVITIES
VETS ACCESS 1449 E PIERSON RD FLUSHING, MI 48433	20-3595011	(C)(3)	7,544				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VIETNAM WOMEN VETERANS 10185 MAMMOTH AVE BATON ROUGE, LA 70814	72-1438083	(C)(19)	5,000				VETERANS SERVICE ACTIVITIES
WAR HORSES FOR VETERANS INC PO BOX 363 STILWELL, KS 66085	46-4539501	(C)(3)	5,000				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW FOUNDATION 406 W 34TH ST KANSAS CITY, MO 64111	43-1758998	(C)(3)	550,000				VETERANS SERVICE ACTIVITIES
VFW NATIOANL HOME 3573 WAVERLY RD S EATON RAPIDS, MI 48827	38-1359597	(C)(3)	83,642				VETERANS SERVICE ACTIVITIES



Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW POST 1 BOX 13170 DENVER, CO 80201	84-0393063	(C)(19)	6,667				VETERANS SERVICE ACTIVITIES
VFW POST 10047 4337 N LAS VEGAS BLVD LAS VEGAS, NV 89115	88-0103973	(C)(19)	6,152				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW POST 12160 PO BOX 694 SINTON, TX 78387	82-0990135	(C)(19)	10,000				VETERANS SERVICE ACTIVITIES
VFW POST 341 1601 KENILWORTH AVE NE WASHINGTON, DC 20019	23-7281878	(C)(19)	31,465				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW POST 788 3420 SOUTHGATE PLACE SW CEDAR RAPIDS, IA 52404	42-0579323	(C)(19)	5,000				VETERANS SERVICE ACTIVITIES
VFW POST 8108 PO BOX 2513 RIVERVIEW, FL 33568	59-3240975	(C)(19)	10,000				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW POST 8530 PO BOX 15 GETTYSBURG, SD 57442	46-6017071	(C)(19)	6,038				VETERANS SERVICE ACTIVITIES
VFW POST 9430 7421 S 126TH ST SEATTLE, WA 98499	91-6055481	(C)(19)	6,743				VETERANS SERVICE ACTIVITIES

**Schedule J**  
(Form 990)

**Compensation Information**

OMB No 1545-0047

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**  
**▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**  
**▶ Attach to Form 990.**  
**▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> First-class or charter travel  <input checked="" type="checkbox"/> Travel for companions  <input type="checkbox"/> Tax indemnification and gross-up payments  <input type="checkbox"/> Discretionary spending account                 </div> <div> <input type="checkbox"/> Housing allowance or residence for personal use  <input type="checkbox"/> Payments for business use of personal residence  <input type="checkbox"/> Health or social club dues or initiation fees  <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)                 </div> </div>		
<b>b</b> If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	<b>1b</b> Yes	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	<b>2</b> Yes	
<b>3</b> Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Compensation committee  <input type="checkbox"/> Independent compensation consultant  <input type="checkbox"/> Form 990 of other organizations                 </div> <div> <input type="checkbox"/> Written employment contract  <input type="checkbox"/> Compensation survey or study  <input checked="" type="checkbox"/> Approval by the board or compensation committee                 </div> </div>		
<b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: <div style="margin-top: 5px;"> <b>a</b> Receive a severance payment or change-of-control payment?                 </div> <div style="margin-top: 5px;"> <b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?                 </div> <div style="margin-top: 5px;"> <b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?                 </div> If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	<b>4a</b>	No
	<b>4b</b>	No
	<b>4c</b>	No
<b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: <div style="margin-top: 5px;"> <b>a</b> The organization?                 </div> <div style="margin-top: 5px;"> <b>b</b> Any related organization?                 </div> If "Yes," on line 5a or 5b, describe in Part III.	<b>5a</b>	
	<b>5b</b>	
<b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: <div style="margin-top: 5px;"> <b>a</b> The organization?                 </div> <div style="margin-top: 5px;"> <b>b</b> Any related organization?                 </div> If "Yes," on line 6a or 6b, describe in Part III.	<b>6a</b>	
	<b>6b</b>	
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	<b>7</b>	
<b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	<b>8</b>	
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<b>9</b>	

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

**Part III**   **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 1A	FIRST CLASS TRAVEL IS AUTHORIZED FOR CERTAIN OFFICERS UNDER CERTAIN CIRCUMSTANCES, BUT IS NOT GENERALLY AUTHORIZED FOR MOST OFFICERS, DIRECTORS OR KEY EMPLOYEES AND IS NOT USED, EVEN WHEN AUTHORIZED, IN MOST INSTANCES. SPOUSAL TRAVEL IS NOT GENERALLY AUTHORIZED FOR OFFICERS AND DIRECTORS, BUT IS AUTHORIZED BY WRITTEN POLICY FOR CERTAIN OFFICERS AND DIRECTORS FOR SPECIFIC ACTIVITIES.

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue ServiceName of the organization  
VETERANS OF FOREIGN WARS OF THE  
UNITED STATES**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](http://www.irs.gov/form990).

OMB No 1545-0047

**2017****Open to Public  
Inspection****Employer identification number**

44-0474290

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	SEE ANSWER TO FORM 990, PART VI, SECTION A, QUESTION 1A



**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	MEMBERS, ACTING THROUGH DELEGATES SELECTED BY VFW POSTS, ELECT CERTAIN NATIONAL OFFICERS AT THE NATIONAL CONVENTION. IN ADDITION, ALTHOUGH DECISIONS OF THE NATIONAL COUNCIL OF ADMINISTRATION ARE NOT SUBJECT TO APPROVAL BY THE MEMBERS, MEMBERS ACTING THROUGH DELEGATES AT THE NATIONAL CONVENTION MAY MAKE DECISIONS THAT ARE BINDING ON THE NATIONAL COUNCIL OF ADMINISTRATION AND THE ORGANIZATION.

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THIS 990 WAS PREPARED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT WHO WORKED WITH PROFESSIONAL EMPLOYEES IN THE ACCOUNTING DEPARTMENT OF THE VFW NATIONAL HEADQUARTERS. IT WAS REVIEWED BY THE PRINCIPAL OFFICERS OF THE ORGANIZATION PRIOR TO EXECUTION. IN ADDITION, A COPY WAS PROVIDED TO EACH MEMBER OF THE GOVERNING BODY, THE NATIONAL COUNCIL OF ADMINISTRATION, PRIOR TO THE TIME OF FILING FOR THEIR REVIEW.

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	IN ORDER TO SUSTAIN THE VETERANS OF FOREIGN WARS OF THE UNITED STATES' REPUTATION AND CONTINUED SUCCESS, NATIONAL OFFICERS, COUNCIL MEMBERS, EMPLOYEES AND MEMBERS IN LEADERSHIP POSITIONS ARE EXPECTED TO CONDUCT THEMSELVES IN A PROFESSIONAL MANNER AND ADHERE TO THE HIGHEST STANDARDS OF HONESTY AND INTEGRITY ALL OF THE ABOVE NAMED INDIVIDUALS ARE REQUIRED TO EXECUTE AN APPROPRIATE ACKNOWLEDGEMENT OF ADHERENCE TO A CODE OF ETHICS POLICY UPON ASSUMING THEIR POSITIONS AND THAT NATIONAL OFFICERS, COUNCIL MEMBERS, AND KEY EMPLOYEES ARE REQUIRED TO MAKE ANNUAL DISCLAIMER OR DISCLOSURE OF CONFLICTS OF INTEREST IN ACCORDANCE WITH THE INTERNAL REVENUE SERVICE GUIDELINES

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15B	THE ORGANIZATION'S CEO, THE COMMANDER-IN-CHIEF, AND THE TWO VICE COMMANDERS-IN-CHIEF ARE ELECTED BY THE NATIONAL CONVENTION AND TYPICALLY SERVE A SINGLE, ONE-YEAR TERM IN EACH POSITION THEIR COMPENSATION IS SPECIFICALLY ESTABLISHED BY THE NATIONAL COUNCIL OF ADMINISTRATION (BOARD OF DIRECTORS) AND IS SPECIFICALLY APPROVED BY THE NATIONAL COUNCIL OF ADMINISTRATION AS PART OF ITS DELIBERATION AND APPROVAL OF THE ANNUAL BUDGET HOWEVER, BECAUSE OF THE UNIQUE DUTIES AND RESPONSIBILITIES OF THESE OFFICERS, COMPARABILITY DATA IS NOT TYPICALLY RELEVANT THE ORGANIZATION HAS IN PLACE A SALARY ADMINISTRATION POLICY THAT APPLIES TO OTHER COMPENSATED OFFICERS AND KEY EMPLOYEES THAT POLICY USES COMPARABILITY DATA TO ASSIGN ALL EMPLOYEE POSITIONS INTO 1 OF 21 GRADES AND TO ESTABLISH SALARY RANGES FOR EACH GRADE INCREASES IN COMPENSATION ARE BASED ON ANNUAL EVALUATIONS THE NATIONAL COUNCIL OF ADMINISTRATION, AS PART OF ITS DELIBERATION ON THE ANNUAL BUDGET, APPROVES ALL SALARIES, INCLUDING THE OTHER OFFICERS AND KEY EMPLOYEES

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 18	THE VETERANS OF FOREIGN WARS OF THE UNITED STATES COMPLIES WITH IRC SECTION 6104 AND MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THESE DOCUMENTS ARE MADE AVAILABLE UPON REQUEST TO MEMBERS OF THE VETERANS OF FOREIGN WARS THE BY-LAWS OF THE ORGANIZATION ARE ALSO AVAILABLE FOR PURCHASE THROUGH THE ORGANIZATION 'S ON-LINE EMBLEMATIC SUPPLY STORE

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART XI, LINE 9	PENSION RELATED CHANGES OTHER THAN NET PERIODIC PENSION COST 4,716,883

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 1, QUESTION L	VETERANS OF FOREIGN WARS OF THE UNITED STATES WAS FORMED AS AN UNINCORPORATED ASSOCIATION IN 1899 IT WAS CHARTERED AS A CORPORATION IN 1936 BY AN ACT OF CONGRESS PUBLIC LAW NO 6 30 - 74TH CONGRESS (H R 11454) 36 U S C 230101 ET SEQ



# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 1, QUESTION M	THE ORGANIZATION IS CONGRESSIONALLY CHARTERED HEADQUARTERS ARE LOCATED IN KANSAS CITY, MISSOURI

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART I, QUESTION 6	MORE THAN THREE THOUSAND VOLUNTEERS ARE ESTIMATED TO PARTICIPATE DIRECTLY IN THE NATIONAL ORGANIZATION ACTIVITIES THESE VOLUNTEERS SERVE ON VARIOUS COMMITTEES THAT WORK ON VETERAN S SERVICE ACTIVITIES, NATIONAL MILITARY SERVICE ACTIVITIES, LEGISLATIVE SERVICE ACTIVITIES AND COMMUNITY SERVICE ACTIVITIES MORE IMPORTANTLY, HUNDREDS OF THOUSANDS OF MEMBERS, AND THEIR FAMILIES, ARE ESTIMATED TO PARTICIPATE WITH THEIR RESPECTIVE STATE ORGANIZATIONS AND POSTS IN PROGRAMS SPONSORED OR CONDUCTED BY THE VETERANS OF FOREIGN WARS OF THE UNITED STATES FOR INSTANCE, OVER 10 37 MILLION HOURS OF VOLUNTEER SERVICE WERE REPORTED BY VFW POSTS TO THE VFW NATIONAL HEADQUARTERS LAST YEAR IN SUPPORT OF THE ORGANIZATION'S COMMUNITY AND VETERANS SERVICE PROGRAMS

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINES 10A AND 10B	<p>PURSUANT TO ITS CONGRESSIONAL CHARTER, THE VETERANS OF FOREIGN WARS OF THE UNITED STATES ISSUES CHARTERS TO STATE ORGANIZATIONS CALLED "DEPARTMENTS" THOSE DEPARTMENTS ARE EITHER UNINCORPORATED OR ARE INCORPORATED UNDER THE LAWS OF THE STATE IN WHICH THEY ARE LOCATED EACH DEPARTMENT GOVERNS ITSELF AND ELECTS ITS OWN OFFICERS DEPARTMENTS CONDUCT THEIR OWN PROGRAMS, DIRECT AND MANAGE THEIR BUSINESS AND FINANCIAL AFFAIRS AND OWN AND MAINTAIN THEIR OWN PROPERTY PURSUANT TO ITS CONGRESSIONAL CHARTER, THE VETERANS OF FOREIGN WARS OF THE UNITED STATES ALSO ISSUES CHARTERS TO LOCAL ORGANIZATIONS CALLED "POSTS" THOSE POSTS ARE EITHER UNINCORPORATED ASSOCIATIONS OR ARE INCORPORATED UNDER THE LAWS OF THE STATE IN WHICH THEY ARE LOCATED EACH POST GOVERNS ITSELF AND ELECTS ITS OWN OFFICERS POSTS CONDUCT THEIR OWN PROGRAMS, DIRECT AND MANAGE THEIR OWN BUSINESS AND FINANCIAL AFFAIRS, AND OWN AND MAINTAIN THEIR OWN PROPERTY THE RELATIONSHIP BETWEEN VETERANS OF FOREIGN WARS OF THE UNITED STATES AND A STATE DEPARTMENT OR A POST ARE ESTABLISHED BY THE CHARTER AND SET FORTH IN THE BY-LAWS AND MANUAL OF PROCEDURE OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES SECTION 709 OF THE MANUAL OF PROCEDURES PROVIDES, IN PART VETERANS OF FOREIGN WARS OF THE UNITED STATES IS A FEDERALLY CHARTERED MEMBERSHIP CORPORATION CREATED BY ACT OF CONGRESS IN ACCORDANCE WITH THAT LEGISLATION, VETERANS OF FOREIGN WARS OF THE UNITED STATES HAS ISSUED CHARTERS TO THE AUXILIARY, DEPARTMENTS AND OTHER UNITS, INCLUDING POSTS PURSUANT TO THEIR CHARTERS, THOSE UNITS ARE BOUND TO PURSUE THE PURPOSES SET FORTH IN THE CONGRESSIONAL CHARTER AND ABIDE BY THE CHARTER, BY-LAWS, MANUAL OF PROCEDURES AND THE LAWS AND USAGES OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES HOWEVER, EACH ORGANIZATION IS A SEPARATE UNINCORPORATED ASSOCIATION OR CORPORATION UNDER THE LAWS OF THE JURISDICTION IN WHICH EACH IS LOCATED THE VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT OWN AN INTEREST IN ANY CLUBROOM, CANTEEN, FACILITY OR ANY FUND-RAISING ACTIVITY OPERATED BY ANY SUCH CHARTERED UNIT, NOR ARE CLUBROOMS, CANTEENS, FACILITIES OR OTHER FUNDRAISING ACTIVITIES OPERATED FOR OR ON BEHALF OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT DERIVE ANY PROFIT FROM SUCH FACILITIES OR ACTIVITIES CLUBROOMS, CANTEENS, FACILITIES AND OTHER FUNDRAISING ACTIVITIES OF CHARTERED UNITS ARE CARRIED ON BY SUCH UNITS IN FURTHERANCE OF THE FRATERNAL, PATRIOTIC, HISTORICAL AND EDUCATIONAL PURPOSES SET FORTH BY CONGRESS VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT LEND MONEY OR EXTEND CREDIT TO ANY CHARTERED UNIT NOR IS IT RESPONSIBLE FOR THE DEBTS OR ANY OTHER LIABILITY INCURRED BY ANY CHARTERED UNIT OR ANY CLUBROOM, CANTEEN, FACILITY OR OTHER FUNDRAISING ACTIVITY OPERATED BY IT AS UNINCORPORATED ASSOCIATIONS OR CORPORATIONS, THEY ARE RESPONSIBLE FOR THEIR OWN DEBTS AND LIABILITIES</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1A	<p>PLENARY POWER CAN BE EXERCISED BY THE ANNUAL NATIONAL CONVENTION OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES, PRIMARILY UNDER THE POWER OF THE CONVENTION TO AMEND THE BY-LAWS OF THE ORGANIZATION. THE NATIONAL CONVENTION CONSISTS OF CERTAIN PRESENT AND PAST NATIONAL OFFICERS, MEMBERS OF THE NATIONAL COUNCIL OF ADMINISTRATION, CERTAIN OFFICERS OF THE SEPARATE STATE ORGANIZATIONS AND THOUSANDS OF DELEGATES ELECTED BY POSTS. HOWEVER, ADMINISTRATION OF THE ORGANIZATION'S AFFAIRS BETWEEN CONVENTIONS IS VESTED IN THE NATIONAL COUNCIL OF ADMINISTRATION, WHICH SERVES AS THE ORGANIZATION'S BOARD OF DIRECTORS. AMONG THE DUTIES OF THE COUNCIL IS BUDGETING, THE ESTABLISHMENT OF SALARIES FOR OFFICERS AND EMPLOYEES AND APPROVAL OF POLICIES AND PROCEDURES. THE COUNCIL CONSISTS OF CERTAIN ELECTED AND APPOINTED OFFICERS, NUMBERING 11, AND REGIONAL NATIONAL COUNCIL MEMBERS WHO REPRESENT MEMBERS IN EACH STATE AND ARE ELECTED BY DELEGATES AT THEIR RESPECTIVE STATE ORGANIZATION'S CONVENTIONS. THE REGIONAL NATIONAL COUNCIL MEMBERS TOTAL 52 AND CONSIST OF A REPRESENTATIVE FROM EACH OF THE FIFTY STATES AND TWO OVERSEAS DEPARTMENTS. THREE MEMBERS OF THE NATIONAL COUNCIL OF ADMINISTRATION ARE APPOINTED, RATHER THAN ELECTED. APPOINTED MEMBERS HAVE ALL VOTING RIGHTS OF ELECTED MEMBERS EXCEPT THAT THEY DO NOT VOTE ON THE APPOINTMENT OR REMOVAL OF SALARIED OFFICERS OF THE ORGANIZATION.</p>

SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.  
▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://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

Employer identification number  
44-0474290

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)VETERANS OF FOREIGN WARS FOUNDATION 406 W 34TH STREET  KANSAS CITY, MO 64111 43-1758998	VETERANS SERVICE	MO	501(C)(3)	LINE 7	VETERANS OF FOREIGN WARS OF THE UNITED STATES	Yes	

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .	<b>1a</b> Yes	
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	<b>1b</b> Yes	
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	<b>1c</b> Yes	
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .	<b>1d</b>	No
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .	<b>1e</b>	No
<b>f</b> Dividends from related organization(s) . . . . .	<b>1f</b>	No
<b>g</b> Sale of assets to related organization(s) . . . . .	<b>1g</b>	No
<b>h</b> Purchase of assets from related organization(s) . . . . .	<b>1h</b>	No
<b>i</b> Exchange of assets with related organization(s) . . . . .	<b>1i</b>	No
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .	<b>1j</b>	No
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .	<b>1k</b>	No
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	<b>1l</b>	No
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .	<b>1m</b>	No
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	<b>1n</b>	No
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	<b>1o</b>	No
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	<b>1p</b>	No
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	<b>1q</b> Yes	
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .	<b>1r</b>	No
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .	<b>1s</b>	No

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)VETERANS OF FOREIGN WARS FOUNDATION	A	43,212	FAIR MARKET VALUE
(2)VETERANS OF FOREIGN WARS FOUNDATION	B	550,000	FAIR MARKET VALUE
(3)VETERANS OF FOREIGN WARS FOUNDATION	C	2,226,350	FAIR MARKET VALUE
(4)VETERANS OF FOREIGN WARS FOUNDATION	Q	1,542,174	FAIR MARKET VALUE

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

[illegible]



**Part VII**      **Supplemental Information**

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