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Form **990**

DLN: 93493130025258

2016

OMB No 1545-0047

Open to Public

Return of Organization Exempt From Income Tax

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

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

		of the Treasur enue Service	Information abou	t Form 990 and its instructions is at <u>www</u>	,			Open to Public Inspection	
A F	or th	e 2016 ca	alendar year, or tax year begin	ning 07-01-2016 , and ending 06-3	0-2017				
☐ Ad		ipplicable change	C Name of organization Veterans of Foreign Wars Departmer California	nt of		D Employ 94-0955		ication number	
☐ In	itial rei	_	Doing business as			-			
	rn/terr	minated		ail is not delivered to street address) Room/su	ııte	E Telephon	e number		
☐ Amended return ☐ Application pendir			9136 Elk Grove Blvd	two and ZID or foreign neets and		(916) 5	09-8712		
			City or town, state or province, coun Elk Grove, CA 95624	try, and ZIP or foreign postal code		G Gross re	ceipts \$ 1	,758,394	
			F Name and address of principa Dean Lee	l officer	H(a) Is th	ıs a group rei	turn for		
			9136 Elk Grove Blvd			rdinates? all subordinat	es	□Yes ☑No	
	x-exer	mpt status	Elk Grove, CA 95624 ☐ 501(c)(3)	(insert no) 4947(a)(1) or 527	inclu	ded? o," attach a l		Yes No	
J W	ebsit	te:► vfwo		(maceney = 1317(d)(1) of = 327	1	p exemption		•	
K For	m of o	rganızatıon	✓ Corporation ☐ Trust ☐ Associ	ciation Other	L Year of form	nation 1937	M State	of legal domicile CA	
Pa	rt I	Sumr	mary		l				
a.	-	To provide	scribe the organization's mission or e for the social well being of vetera a foreign war	r most significant activities ns of the various branches of the armed	forces of the	United State	s of Ame	erica who have	
ance	-	serveu iir a	a roreign war						
em/	-								
<u> </u>				continued its operations or disposed of n				l 37	
න් ග	1			g body (Part VI, line 1a) the governing body (Part VI, line 1b) .			3	27 27	
ıtıe,	1		•	endar year 2016 (Part V, line 2a)			5	19	
Activities & Governance	1	Total num	6	30					
	7a	Total unre		7a	0				
	b	Net unrela	ated business taxable income from	n Form 990-T, line 34		•	7b		
					Pr	ior Year		Current Year	
₫	1		ions and grants (Part VIII, line 1h)		1,113,976 258,342		1,153,319 277,742		
Ravenue	1	-	gram service revenue (Part VIII, line 2g)						
άř	1		renue (Part VIII, column (A), lines			702,7		5,623 188,171	
	1			st equal Part VIII, column (A), line 12)		2,080,0		1,624,855	
	13	Grants an	nd similar amounts paid (Part IX, c	olumn (A), lines 1–3)				C	
	14	Benefits p	oald to or for members (Part IX, co	olumn (A), line 4)				C	
£	15	Salaries, o	other compensation, employee be	nefits (Part IX, column (A), lines 5–10)		1,080,4	148	960,178	
Expenses	16a	Profession	nal fundraising fees (Part IX, colur	mn (A), line 11e)				0	
ă	1		aising expenses (Part IX, column (D), lii	· · · · · · · · · · · · · · · · · · ·					
	1	•	penses (Part IX, column (A), lines	•		713,6	_	966,562	
	1	•	enses Add lines 13-17 (must equ			1,794,0		1,926,740	
- S	13	Revenue	less expenses Subtract line 10 irc	om line 12	Beginning	286,0 of Current Y		-301,885 End of Year	
Net Assets or Fund Balances									
Asse Bat	20	Total asse	ets (Part X, line 16)			3,023,2	206	2,680,352	
팔	1		ılıtıes (Part X, line 26)			100,4	_	32,088	
			s or fund balances Subtract line 2	21 from line 20		2,922,7	776	2,648,264	
	r t III r pena		ature Block erjury, I declare that I have exami	ned this return, including accompanying	schedules an	d statements	s, and to	the best of my	
know		and belief		Declaration of preparer (other than office					
		*****	ĸ			18-05-10			
Sign		Signature of officer Date Dean Lee St Quartermastr Type or print name and title							
Here	9								
		17	rint/Type preparer's name	Preparer's signature D	Pate		PTIN		
Paid	d		lana N Theiss	Alana N Theiss	Ch		20096700	1	
	a pare	רו ⊢	ırm's name ► JAMES MARTA & CO LL	P		m's EIN ►			
	On	I C.	ırm's address ▶ 701 HOWE AVE STE E3		Ph	one no (916) 9	993-9494		
		_	SACRAMENTO, CA 958	254688					
Mav t	he IR	S discuss	this return with the preparer show	n above? (see instructions)			✓ \	′es 🗌 No	

Form	990 (2016)					Page 2							
Par	t IIII Sta	tement of Prog	ram Service Ac	complishments									
	 Che	ck if Schedule O cor	ntains a response o	r note to any line in this Part III		🗹							
1		cribe the organization		,									
	rovide for the gn war	e social well being of	veterans of the va	arious branches of the armed force	es of the United States of America	who have served in a							
2				ogram services during the year wh		□Yes VNo							
		⊔ Yes 🛂 No											
_	•	escribe these new se		: O ignificant changes in how it condu									
3	services?	☐ Yes ☑ No											
	If "Yes," de	if "Yes," describe these changes on Schedule O											
4	Section 50		1) organizations ar	e required to report the amount o	largest program services, as meas f grants and allocations to others,								
4a	(Code) (Fx	penses \$	including grants of \$) (Revenue \$	γ							
	See Addition					,							
4b	(Code) (Ex	penses \$	including grants of \$) (Revenue \$)							
	See Addition	al Data											
4c	(Code) (Ex	penses \$	including grants of \$) (Revenue \$)							
	See Addition	al Data											
4d	Other prog	ram services (Descr	ibe in Schedule O)									
	(Expenses	\$	ıncludıng	grants of \$) (Revenue \$)							
4e	Total prog	gram service expe	nses ▶										
				·	_	Form 990 (2016)							

Section 501(c)(3) organizations.

or X as applicable

Page 3

No

Νo

Nο

Nο

No

Nο

Nο

Nο

No

Nο

Nο

No

Nο

Nο

Nο

Nο

Νo

Nο

Nο

Form 990 (2016)

Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 💆 . . . Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates

Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year?

Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right

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

Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments,

Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses

the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 🛸

If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 🕏

Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any

Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to

Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,

Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII,

Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"

permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 🕏 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, VIII, IX,

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,

Did the organization receive or hold a conservation easement, including easements to preserve open space,

the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 🛸 . . . Did the organization maintain collections of works of art, historical treasures, or other similar assets?

to provide advice on the distribution or investment of amounts in such funds or accounts?

12a Did the organization obtain separate, independent audited financial statements for the tax year?

b Was the organization included in consolidated, independent audited financial statements for the tax year?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments

valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV

Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

foreign organization? If "Yes," complete Schedule F, Parts II and IV

or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV

14a Did the organization maintain an office, employees, or agents outside of the United States? . . .

column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)

assessments, or similar amounts as defined in Revenue Procedure 98-19?

Yes

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11e

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12a

12b

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14a

14b

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Yes

Yes

Yes

No

Nο

Νo

Nο

Page 4

25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.

instructions for applicable filing thresholds, conditions, and exceptions)

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . .

Part IV Checklist of Required Schedules (continued)

Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic

Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX.

Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's

24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and

b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . .

c Did the organization maintain an escrow account other than a refunding escrow at any time during the year

d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . .

that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?

officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV

301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I 🔧

within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . 🔧

is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI 🔧

Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets?

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L,

Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes,"

b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and

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?

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

Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV

b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part

An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an

Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation

Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections

Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and

b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity

Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related

Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that

Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 197 Note.

Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I .

Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . .

current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes,"

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

column (A), line 2? If "Yes," complete Schedule I, Parts I and III

government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

Yes

20a

20b

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22

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24a

24b

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24d

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25b

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28a

28b

28c

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35a

35h

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Yes

Yes

Form 990 (2016)

Nο

Form	990 (2016)			Page 5
Par	t 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
	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable 1a 7			
	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b 0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return			
h	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		No
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		No
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
Ea	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			No
		5b		140
С	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		No
	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b		
	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
C	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as	7.0		No
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7g 7h		No
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during	711		110
	the year?	8		No
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		No
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		No
10	Section 501(c)(7) organizations. Enter			
а	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter			
а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		No
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13a	_	No
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			
C	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b	If "Yes," has it filed a Form 720 to report these payments 7 If "No," provide an explanation in Schedule O	14b		
				0 (2016)

Form	990 (2016)			Page 6
Par	Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions	·		
Se	Check if Schedule O contains a response or note to any line in this Part VI			✓
1 a	Enter the number of voting members of the governing body at the end of the tax year 1a 27		Yes	No
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent 1b 27			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		No
6	Did the organization have members or stockholders?	6	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8 b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? <i>If "Yes," provide the names and addresses in Schedule O</i>	9		No
Se	ction B. Policies (This Section B requests information about policies not required by the Internal Revenue	e Code	e.)	
			Yes	No
	Did the organization have local chapters, branches, or affiliates?	10a	Yes	
11a	and branches to ensure their operations are consistent with the organization's exempt purposes? Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the	10b	Yes	
b	form?	11a		No
	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	12a	Yes	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to			
	conflicts?	12b		No
	Schedule O how this was done	12c	Yes	
13		13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
	The organization's CEO, Executive Director, or top management official	15a	· ·	No
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		
Se	ction C. Disclosure			
17	List the States with which a copy of this Form 990 is required to be filed▶			
	CA			
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			
19	Own website Another's website Upon request Other (explain in Schedule O) 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 • Katie Lowe 9136 Elk Grove Blvd Elk Grove, CA 95624 (916) 509-8712			
	· · · ·			(2016)

orm 990 (2	2016)	Page 7								
Part VII	Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors									
	Check if Schedule O contains a response or note to any line in this Part VII									
Section	A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees									
La Complete	e this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's	tax								

year • List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

• List all of the organization's current key employees, if any See instructions for definition of "key employee" • List the organization's five current highest compensated employees (other than an officer, director, trustee or key employee)

who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

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

(B)

(A)

• List all of the organization's former officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

(C)

(D)

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

(F)

(E)

Form 990 (2016) Page 8 Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

	(A) Name and Title	(B) Average hours per week (list any hours	Average hours per than one box, unless person week (list any hours director/trustee) Average hours per than one box, unless person week (list any hours director/trustee) Average hours position (do not check more compensation compensation from the organization (Woorganization (Woorgan							compensation from related organizations (W-	"	Estima Estima mount o compens from	ited f other sation the
		organizations below dotted line)	Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	2/1099-MISC)	2/1099-MISC)		rganizati relati organiza	ed
See	Additional Data Table												
											_		
											_		
											_		
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											_		
											\vdash		
	Sub-Total						> _						
d ·	Total (add lines 1b and 1c)			<u></u>			>		95,686				
2	Total number of individuals (including of reportable compensation from the			e liste	ed al	bove	e) who	rece	eived more than \$10	00,000			
												Yes	No
3	Did the organization list any former of line 1a? <i>If "Yes," complete Schedule 3</i>	•		ee, k	ey e	mplo •	oyee, o	or hi	ghest compensated	· '	3		No
4	For any individual listed on line 1a, is organization and related organization individual										4		No
5	Did any person listed on line 1a receiv services rendered to the organization								-	vidual for	5		No
Se	ection B. Independent Contract	ors											
1	Complete this table for your five high	est compensate	d inden	ender	at co	ntra	ctore	that	received more than	\$100,000 of comp	onca	tion	

3	ection B. Independent Contractors		
1	Complete this table for your five highest compensated independent contractors that received from the organization. Report compensation for the calendar year ending with or within the contractors.		s
	(A) Name and business address	(B) Description of services	

from the organization. Report compensation for the calendar year ending with or within the c	organization's tax year	
(A)	(B)	i
Name and business address	Description of services	Co

from the organization. Report compensation for the calendar year ending with or within the o	organization's tax year	
(A) Name and business address	(B) Description of services	(C) Compensatio

Name and business address	Description of services	Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 0

Form **990** (2016)

Part	VI	II Statement of	Revenue								rage 3
				a respo	onse or note to any	line in t	hıs Part VII	ι			🗆
							(A) revenue	Rela ex fur	(B) ated or empt action	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections
	1	a Federated campaig	ns	1a				rev	/enue		512-514
nts nts		b Membership dues		1b	456,232						
irai 10 u		c Fundraising events		1c	624,134						
S. C An		d Related organizatio		1d	47,000						
a ∰		e Government grants (co			I 47,000						
S,(1e	<u> </u> 						
ië S		f All other contributions, and similar amounts in above		1f	25,953						
暂		g Noncash contribution	one included	•							
Contributions, Gifts, Grants and Other Similar Amounts		in lines 1a-1f \$	ons included								
S G	ı	h Total. Add lines 1a-1	.f		•	:	1,153,319				
ī					Business						
กมล	2 a	Convention Income				900099		43,800	43,	800	
₽₩	Ŀ	Program Income				900099	2	33,942	233,	942	
Service Revenue		:		_							
χerν	c	ı ————		_							
Ē	e	• ———			-						+
Program	f	All other program se	rvice revenue								L
Ĕ	g	Total.Add lines 2a-21			>	277,742					
		Investment income (ii			ınterest, and other		F 63				F. 622
		sımılar amounts) .				`	5,62	0			5,623
		Income from investme Royalties	ent or tax-exe	•	ona proceeas			0			
	_	Royaldes I I I	(ı) Rea		(II) Personal						
	68	Gross rents	(1) 1.12	-	(,	1					
				3,000		_					
	•	b Less rental expenses									
		c Rental income or		3,000		1					
		(loss)	(1)			_	3,00		3,000		
	•	d Net rental income o	r (loss) (i) Securit		(II) Other	+	3,00	<u> </u>	3,000		
	72	Gross amount from sales of assets other than inventory	(I) Securi	lies	(II) Other						
	ı	b Less cost or other basis and sales expenses									
		Gain or (loss)				_					
		d Net gain or (loss) . Gross income from fi			•	+		0			
Other Revenue	Ů.	(not including \$ contributions reporte See Part IV, line 18	624,134 ed on line 1c)	of							
Re		Less direct expense		Ь	133,539)					
her		Net income or (loss)			rents •	_	-133,53	9			-92,514
Ot	96	Gross income from g See Part IV, line 19		ies a							
	•	Less direct expense Net income or (loss)	from gaming	b activit	iles •			0			
	10	a Gross sales of invent returns and allowand	cory, less	a							
	ı	Less cost of goods s	sold	b							
	•	Net income or (loss)		invent				0			
		Miscellaneous	Revenue		Business Code		02.26	_	02.267		
	11	La Defunct Posts			90009	9	93,36		93,367		
	ı	Miscellaneous		_	90009	19	100,74	9	100,749		
	•	Realized Gains on In	ıvestm		90009	19	124,59	4	124,594		
		d All other revenue .									
		e Total. Add lines 11a	-11d		>		240.71				
	12	2 Total revenue. See	Instructions				318,71				
							1,624,85	5	599,452		-86,891 Form 990 (2016)

orı	n 990 (2016)				Page 10
	Irt IX Statement of Functional Expenses tion 501(c)(3) and 501(c)(4) organizations must complete all co	olumns All other orga	anizations must comp	olete column (A)	
	Check if Schedule O contains a response or note to any	line in this Part IX			🗆
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraisingexpenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	0			
2	Grants and other assistance to domestic individuals See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	95,686			
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$) and persons described in section $4958(c)(3)(B)$	0			
7	Other salaries and wages	665,849			
8	Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	0			
9	Other employee benefits	130,132			
10	Payroll taxes	68,511			
11	Fees for services (non-employees)				
	a Management	0			
	Legal	0			
	c Accounting	27,706			
	d Lobbying	0			
	e Professional fundraising services See Part IV, line 17	0			
	Investment management fees	0			
	g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule 0)	0			
12	Advertising and promotion	80,896			
13	Office expenses	65,452			
14	Information technology	41,661			
	Royalties	0			
	Occupancy	53,615			
	Travel	107			
	Payments of travel or entertainment expenses for any federal, state, or local public officials •	0			
19	Conferences, conventions, and meetings	102,170			
	Interest	0			
	Payments to affiliates	0			
	Depreciation, depletion, and amortization	41,496			
	Insurance	70,428			
	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)	,			
	a Management Expenses	227,520			
	b Program Expenses	143,318			
	c Donations	82,196			
	d Miscellaneous Expenses	18,994			
	e All other expenses	11,003			
25	Total functional expenses. Add lines 1 through 24e	1,926,740	0	0	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Page **11**

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931.897

2.680.352

31,897

189

32,088

1.493.278

1,154,986

2,648,264

2.680.352

Form **990** (2016)

892.567

3,023,206

24,127

76,303

100,430

1.791.577

1,131,199

2,922,776

3.023.206

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Form 990 (2016)

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Liabilities 22

Fund Balances

Assets or

Net

1	Cash–non-interest-bearing	500	1	9,291
2	Savings and temporary cash investments	395,853	2	29,435
3	Pledges and grants receivable, net		3	0
4	Accounts receivable, net		4	0
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	0
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9)			

	4	Accounts receivable, net				4	0
	5	Loans and other receivables from current and for trustees, key employees, and highest compensa II of Schedule L				5	0
Assets	7	Loans and other receivables from other disquali section 4958(f)(1)), persons described in sectio contributing employers and sponsoring organization voluntary employees' beneficiary organizations Part II of Schedule L Notes and loans receivable, net	n 4958 Itions o	(c)(3)(B), and f section 501(c)(9)	718,759	6	632,775
88	8	Inventories for sale or use		·		8	0
A	9	Prepaid expenses and deferred charges			55,720	9	92,444
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	1,290,932			
	ь	Less accumulated depreciation	10b	306,422	959,807	10 c	984,510
	11	Investments—publicly traded securities .				11	0

12 Investments—other securities See Part IV, line 11 .

Investments—program-related See Part IV, line 11

Other assets See Part IV, line 11

Tax-exempt bond liabilities

persons Complete Part II of Schedule L .

and other liabilities not included on lines 17-24)

complete lines 27 through 29, and lines 33 and 34.

Organizations that do not follow SFAS 117 (ASC 958),

check here > and complete lines 30 through 34.

Capital stock or trust principal, or current funds

Paid-in or capital surplus, or land, building or equipment fund . . .

Retained earnings, endowment, accumulated income, or other funds

Total liabilities. Add lines 17 through 25 .

Total assets. Add lines 1 through 15 (must equal line 34) . . .

Escrow or custodial account liability Complete Part IV of Schedule D

key employees, highest compensated employees, and disqualified

Secured mortgages and notes payable to unrelated third parties Unsecured notes and loans payable to unrelated third parties .

Loans and other payables to current and former officers, directors, trustees,

Other liabilities (including federal income tax, payables to related third parties,

Organizations that follow SFAS 117 (ASC 958), check here ▶ ✓ and

Intangible assets

Grants payable . . .

Deferred revenue . . .

Complete Part X of Schedule D

Temporarily restricted net assets

Permanently restricted net assets

Total net assets or fund balances

Total liabilities and net assets/fund balances

Unrestricted net assets

Accounts payable and accrued expenses

Form	990 (2016)				Page 12
Par	t XI Reconcilliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1		1	,624,855
2	Total expenses (must equal Part IX, column (A), line 25)	2			,926,740
3	Revenue less expenses Subtract line 2 from line 1	3			-301,885
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4			,922,776
5	Net unrealized gains (losses) on investments	5		۷.	27,373
6	Donated services and use of facilities	6			27,373
7		7			
8	Investment expenses	8			
9	Other changes in net assets or fund balances (explain in Schedule O)	9			
_	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10		2	,648,264
		10		۷,	,040,204
Fal					✓
	Check if Schedule O contains a response or note to any line in this Part XII	• •	• •	Yes	No
				res	NO
1	Accounting method used to prepare the Form 990				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both	on a			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2ь	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both	basıs,			
	☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis				
С	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight			V	
	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 Sche	م مایام	2c	Yes	
	In the organization changed either its oversight process or selection process during the tax year, explain in Sche	uule O			

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Form **990** (2016)

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single

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

Audit Act and OMB Circular A-133?

Additional Data

Software ID: 16000303 Software Version: 2016v3.0

Service fund involves areas of crisis intervention counseling, dealing with family members, assisting in claims connected with disabilities and pension regarding nonservice

EIN: 94-0955210

Form 990 (2016)

California

Form 990, Part III, Line 4a:

pensions and other crisis situations

Name: Veterans of Foreign Wars Department of

Form 990, Part III, Line 4b: Wheelchair Olympics for veterans of foreign wars

Form 990, Part III, Line 4c: Publication of the California Veteran for members of the VFW

Compensated Employees, and Independent Contractors (D) (E) (F) Name and Title Average Position (do not check more Reportable Reportable Estimated hours per than one box, unless compensation compensation amount of other person is both an officer week (list from the from related compensation any hours and a director/trustee) organization organizations from the for related (W-2/1099-(W-2/1099-Highest comper employee organization and Office Former Individual trusts or director Key employee Institutional MISC) organizations MISC) related below dotted organizations line)

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Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest

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State Commander	0 00					
Lamont Duncan	8 00	×		×		
St Sr Vice Cmdr	0 00			l^		
Mıchael Kıng	8 00	×		×		
St Jr Vice Cmdr	0.00			^		ĺ

Jerry Brady

Dean Lee

State Adjutant

St Quartermastr

Aaron Rasmussen

State Chaplain

St Judge Advoct

Dawn Napier

State Surgeon

Dale Smith Jr

Chuck Anfuso

St Inspector

Past State Cmdr

Nick Guest

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors (D) (E) (F) Name and Title Average Position (do not check more Reportable Reportable Estimated hours per than one box, unless compensation compensation amount of other week (list person is both an officer from the from related compensation any hours and a director/trustee) organization organizations from the for related (W-2/1099-(W-2/1099organization and Officer Highest compensatemplovee Former Individual trustee or director Institutional organizations MISC) MISC) related director. below dotted organizations employee line)

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St Parliamentrn

St Chf of Staff **Buford Maples**

Douglas Scholl District 1 Cmdr

Janine Fountain

District 2 Cmdr

District 3 Cmdr

Douglas Perkins

District 4 Cmdr

District 5 Cmdr

Robert Shaull

District 6 Cmdr

Martin Yingling

District 7 Cmdr

District 9 Cmdr

Alan Hansen

Terri Judd

Daniel Moon

Dan Schmaltz

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors (D) (E) (F) Name and Title Average Position (do not check more Reportable Reportable Estimated than one box, unless hours per compensation compensation amount of other person is both an officer week (list from the from related compensation any hours and a director/trustee) organizations organization from the for related (W-2/1099-(W-2/1099organization and Office Highest compensati emplovee Former Individual trustee or director Key employee Institutional MISC) MISC) organizations related below dotted organizations line) Trustee

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Terry Murphy	1 00							
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District 10 Cmd	0 00							
Thomas Peavey	1 00							
		X				0	0	
District 12 Cmd	0 00							
Michael Seward	1 00							
		Ιx				0	0	
District 13 Cmd	0 00							
Lawrence Phil Irvine	1 00							
		l x				0	0	

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Lawrence Phil Irvine	1 00	×			0	0	
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Michael Seward		v			n	0	,
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Jan Caadwah	1 00						

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Tim Bryant	1 00							

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Membership Chr

James Certain

Financial Chair

Robert Magner

Award Chair

Compensated Employees, and Independent Contractors (C) (D) (E) Name and Title Average Position (do not check more Reportable Reportable than one box, unless compensation hours per compensation week (list person is both an officer from the from related any hours and a director/trustee) organization organizations

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest

	411, 110413	""	u un		.,	usicc.	′ I	(14, 2,4222	(14, 2,4,000	110111, 1110
	for related organizations below dotted line)	Individual trustee or director	Institutional Trustee	10	key employee	Highest compensated employee	Former	(W- 2/1099- MISC)	(W- 2/1099- MISC)	organization and related organizations
Corey McKınney	1 00	×						0	,	0
Veterans Chair	0 00							5		
0 1 10 1 1 1 1 1	1 00									

(F)

Estimated

amount of other

compensation

from the

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Corey McKinney	1 00	l 🗸						0	0	
Veterans Chair	0 00	_ ^								
Robert Brock McMahon	1 00	Ų						0		
Citizenship Chr	0 00	^						٥	0	
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Veterans Chair	0 00				-	-	
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As Filed Data -

Supplemental Financial Statements

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

► 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. OMB No 1545-0047

DLN: 93493130025258

Open to Public Inspection

Department of the Treasury Internal Revenue Service

(Form 990)

Name of the organization **Employer identification number** Veterans of Foreign Wars Department of 94-0955210 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 3 Aggregate value of grants from (during year) 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 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? ☐ No Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. 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 Total number of conservation easements 2a Total acreage restricted by conservation easements 2b Number of conservation easements on a certified historic structure included in (a) 2c C 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 > 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? Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 6 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 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)? □ No

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8. 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,

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the

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

provide, in Part XIII, the text of the footnote to its financial statements that describes these items 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

the organization's accounting for conservation easements

(ii) Assets included in Form 990, Part X

following amounts required to be reported under SFAS 116 (ASC 958) relating to these items Revenue included on Form 990, Part VIII, line 1

Assets included in Form 990, Part X

2

Schedule D (Form 990) 2016

Cat No 52283D

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

Par	t III	Organizations Maintaining Co	llections of Art,	Histor	ical T	reasu	res, or Other	Similar A	ssets (d	ontinued))
3		the organization's acquisition, accession (check all that apply)	on, and other record	ls, check	any of	the fol	llowing that are a	significant i	use of its	collection	ו
а		Public exhibition		d		Loan	or exchange prog	ırams			
b		Scholarly research		е		Other	r				
С		Preservation for future generations									
4	Provid Part X	de a description of the organization's co XIII	ollections and explain	n how the	ey furtl	ner the	e organization's ex	xempt purpo	se in		
5		g the year, did the organization solicit s to be sold to raise funds rather than t						nılar	☐ Ye	s 🗆	No
Pa	rt IV	Escrow and Custodial Arrange Complete if the organization and X, line 21.		orm 990), Part	IV, lıı	ne 9, or reporte	ed an amou	ınt on F	orm 990), Part
1a		organization an agent, trustee, custooled on Form 990, Part X?	lian or other interme	ediary for	contri	butions	s or other assets	not	☐ Ye	s 🗆	No
b	If "Ye	s," explain the arrangement in Part XI	II and complete the	following	table			Α	mount		
c	Begin	ning balance					1c				
d	Addıtı	ons during the year					1d				
е	Dıstrıl	outions during the year					1e				
f	Endin	g balance					1f				
2 a	Did th	e organization include an amount on F	orm 990, Part X, lın	e 21, for	escrov	or cu	stodial account lia	ability?	☐ Ye	s 🗆	No
ь		s," explain the arrangement in Part XII								. 🗆]
Pa	rt V	Endowment Funds. Complete									
	D		(a)Current year	(b)P	Prior yea	r	(c)Two years back	(d)Three yea	ars back	(e)Four ye	ears back
	-	ing of year balance				-					
		outlions									
		estment earnings, gains, and losses									
		or scholarships expenditures for facilities		+							
_		ograms									
		strative expenses				_					
g		year balance									
2		le the estimated percentage of the cur	rent year end baland	ce (line 1	g, colu	mn (a))) held as				
а		designated or quasi-endowment >									
b		anent endowment ►									
С	•	orarily restricted endowment ►									
2-		ercentages on lines 2a, 2b, and 2c sho nere endowment funds not in the posse				-14	J - J K J &-				
3а		ization by	ession of the organiz	ation tha	it are n	eiu and	u auministered 10	rune		Yes	No
	(i) un	related organizations							3	a(i)	
		elated organizations							3 <i>a</i>	(ii)	
b		s" on 3a(11), are the related organization				? .			:	3b	
4	Descr	ibe in Part XIII the intended uses of th		owment	funds						
Pa	rt VI	Land, Buildings, and Equipme		rm 000	Dort	T\/ l.∽	o 11a - Soo For	m 000 Bas	+ V lun	. 10	
	Descrii	Complete if the organization ans ption of property (a) Cost or o		st or other			(c)Accumulated d			2 10. [d] Book val	lue
		(investr			,	<i>'</i>			·	•	
1a	Land		+		1	52,000					162,000
	Building					07,639		132,910			774,729
		old improvements						•			· · · · · · · · · · · · · · · · · · ·
		nent									
	Other				2:	21,293		173,512			47,781
Tati	- Add 1	lines to through to (Column (d) result	ogual Form OOA Bar	et V solin	mn (P)		10(a))				,

Part VII	Investments—Other Securities. Complete if the orga See Form 990, Part X, line 12.	nızatıon ans	wered 'Yes' on	Form 990, Part	IV, line 11b.
	(a) Description of security or category (including name of security)	(b)Book value	Cos	(c)Method of va t or end-of-year r	
(1)Financial	derivatives	Value		e or end or year r	Tarket Falac
(2)Closely-l (3)Other	neld equity interests	_			
(A)					
(B)					
(C)					
(D)					
(E)					
(F)					
(G)					
(H)					
	in (b) must equal Form 990, Part X, col (B) line 12)	▶ 931,897		n Form 000 Do	et IV less 11s
Part VIII	See Form 990, Part X, line 13.				
	(a) Description of investment (b) Book value		(c) Method of va t or end-of-year r	luation narket value
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
	in (b) must equal Form 990, Part X, col (B) line 13)				
Part IX	Other Assets. Complete if the organization answered 'Yes' or (a) Description	1 FORM 990, P	art IV, line IId	See Form 990, Pa	(b) Book value
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
Part X	imn (b) must equal Form 990, Part X, col (B) line 15) Other Liabilities. Complete if the organization answere	 ed 'Yes' on F	orm 990, Part :	▶ IV, line 11e or 1	1f.
	See Form 990, Part X, line 25. (a) Description of liability		Book value	T	
(1) Federal	income taxes	(3)	Sook yalac		
Rounding (2)			2		
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9) ————					
	in (b) must equal Form 990, Part X, col (B) line 25) or uncertain tax positions In Part XIII, provide the text of the foc	tnote to the c	2 organization's fina	ancial statements	that reports the
	's liability for uncertain tax positions under FIN 48 (ASC 740) Ch		_		_

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

Explanation

Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b,

4c

5

1,926,740

Schedule D (Form 990) 2015

Supplemental Information

Add lines 4a and 4b .

Return Reference

5

Part XIII

Schedule D (Fo	orm 990) 2015		Page 5
Part XIII	Supplemental Info	rmation (continued)	
Ret	urn Reference	Explanation	
			Schedule D (Form 990) 2016

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DLN: 93493130025258 OMB No 1545-0047

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Department of the Treasury Internal Revenue Service

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(Form 990 or 990-EZ)

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.

Inspection **Employer identification number** Name of the organization Veterans of Foreign Wars Department of California 94-0955210 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. Indicate whether the organization raised funds through any of the following activities. Check all that apply ✓ Mail solicitations e Solicitation of non-government grants Internet and email solicitations Solicitation of government grants ✓ Phone solicitations Special fundraising events In-person solicitations 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 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 (v) Amount paid to (ii) Activity (iii) Did (vi) Amount paid to (iv) Gross receipts fundraiser have ındıvıdual from activity (or retained by) (or retained by) custody or or entity (fundraiser) fundraiser listed in organization control of col (i) contributions? Yes No Telephone American Veterans Publica Solicitations 2402 Wildwood Ave 41,025 No 51,125 10,100 Sherwood, AR 72120 2 No 5 8 9 10 Total 51,125 41,025 10,100

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

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

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. **(b)** Event #2 (a)Event #1 (c)Other events (d) Total events VFW Programs Phone solicitations (add col (a) through (total number) (event type) (event type) col (c)) Revenue 1 Gross receipts. 573,009 51,125 624,134 2 Less Contributions. 573,009 51,125 624,134 3 Gross income (line 1 minus line 2) 4 Cash prizes 5 Noncash prizes Direct Expenses Rent/facility costs 7 Food and beverages 8 Entertainment Other direct expenses 92,514 41,025 133,539 10 Direct expense summary Add lines 4 through 9 in column (d) 133,539 11 Net income summary Subtract line 10 from line 3, column (d) -133,539 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. Revenue (b) Pull tabs/Instant (d) Total gaming (add (a) Bingo (c) Other gaming bingo/progressive bingo col (a) through col (c)) 1 Gross revenue . Expenses | 2 Cash prizes Noncash prizes Direct 4 Rent/facility costs 5 Other direct expenses Yes % Yes % Yes % 6 Volunteer labor No Direct expense summary Add lines 2 through 5 in column (d) Net gaming income summary Subtract line 7 from line 1, column (d). Enter the state(s) in which the organization conducts gaming activities _ ☐ Yes ☐ No Is the organization licensed to conduct gaming activities in each of these states? If "No," explain . 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No If "Yes," explain _

Scrie	dule G (FOITH 990 OF 990-EZ) 2016					-	age 3
11	Does the organization conduct gaming	activities with nonmembe	rs?		☐ Yes	□No	
12	Is the organization a grantor, beneficial formed to administer charitable gaming		a member of a partnership or other entity		□Yes		
13	Indicate the percentage of gaming acti	vity conducted in			□ les		
а	The organization's facility			13a			%
b	An outside facility			13b			%
14	Enter the name and address of the per	son who prepares the orga	anization's gaming/special events books and re	∍cords			
	Name •						
	Address •						
15a	Does the organization have a contract revenue?	with a third party from wh	om the organization receives gaming		□Yes	□No	
b	If "Yes," enter the amount of gaming ramount of gaming revenue retained by		ganization 🕨 \$ and th	ıe			
С	If "Yes," enter name and address of the	e third party					
	Name ▶						
	Address ►						
16	Gaming manager information						
	Name ►						
	Gaming manager compensation $ ightharpoonup$ \$						
	Description of services provided ►						
	☐ Director/officer	☐ Employee	☐ Independent contractor				
17	Mandatory distributions						
а	Is the organization required under stat	e law to make charitable c	listributions from the gaming proceeds to				
	retain the state gaming license?				☐Yes	□No	
b	•		outed to other exempt organizations or spent				
	in the organization's own exempt activ						
Pai		5c, 16, and 17b, as app	tions required by Part I, line 2b, column plicable. Also complete this part to provid				
	Return Reference		Explanation				
	I, Line 2b - Fundraiser Additional mation	American Veterans Public	ationsPO Box 16325Little Rock, AK 72231				

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SCHEDUL (Form 990 or EZ)	990- Complete to provide information for responses to s Form 990 or 990-EZ or to provide any addition Attach to Form 990 or 990-EZ Freasury Www.irs.gov/form990.	pecific questions on al information.	2016 Open to Public Inspection
California	anization Wars Department of CO, Supplemental Information	94-0955210	ification number
Return Reference	Explanation		
Form 990, Part III, Line 4d Other Program Services Description	OTHER PROGRAM SERVICES 4 VFW Department of California convention	on	

Return Reference Explanation

Form 990, Members are veterans of foreign wars

Part VI, Line
6
Explanation of Classes of Members or Shareholder

Return Reference Explanation

Form 990, Part VI, Line 7a How

Part VI, Line
7a How
Members or
Shareholders
Elect
Governing
Body

990 Schedule O, Supplemental Information Return Explanation

Form 990,	All decisions made by the board are approved by board or membership
Part VI, Line	
7b Describe	
Decisions of	
Governing	
Body	
Approval by	
Members or	
Shareholders	

Return
Reference

Form 990
Officers review and sign. The board will be provided a copy if requested.

Process

Form 990,
Part VI, Line
11b Form
990 Review

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts	Members with conflict of interests are required to abstain during elections or approval process and it is monitored by other members

Return
Reference

Explanation

Officers compensation is approved through the budget process

Employees

1 01111 000,	To mocro de importada en la approvada en dago: produco
Part VI, Line	
15b	
Compensation	
Review and	
Approval	
Process for	
Officers and	
Kev	

Return Reference

Form 990, Part VI, Line

Explanation

Upon request

Part VI, Line
19 Other
Organization
Documents
Publicly
Available

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Department of the Treasury

Veterans of Foreign Wars Department of

Internal Revenue Service Name of the organization ► Attach to Form 990.

Related Organizations and Unrelated Partnerships

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

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

Employer identification number

DLN: 93493130025258 OMB No 1545-0047

> Open to Public Inspection

California							94-0	955210				
Part I Identification of Disregarded Entities Complet	e If the organ	zation answe	red "Yes	on Form !	990, Part	IV, line 3	3.					
(a) Name, address, and EIN (if applicable) of disregarded entity		(b) Primary act	civity	(c) Legal domic or foreign	cile (state	(d) Total ind		(e) End-of-year as	ssets	(1 Direct co ent	ntrolling	
Part II Identification of Related Tax-Exempt Organiza related tax-exempt organizations during the tax years.		l te ıf the orga	nızatıon	l answered "	'Yes" on F	I form 990,	Part I\	/, line 34 be	cause	ıt had one or	more	
(a) Name, address, and EIN of related organization	Prima	(b) ary activity	Legal do	(c) micile (state gn country)	Exempt Co	i) de section	Public ((if secti	(e) charity status on 501(c)(3))	Di	(f) rect controlling entity	Section (13) co	g) n 512(b ontrolled tity?
(1)Veterans of Foreign Wars of the US 406 W 34th Street	National Or	ganization		MO	19						Yes	
Kansas City, MO 64111 44-0474290									N/A			
(2)Ladies Auxiliary Veterans of Forei 9136 Elk Grove Blvd	Auxiliary Oi	ganızatıon		CA	19				N/A			No
Elk Grove, CA 95624 20-1343181												<u> </u>
(3)VFW Department of California Foundation 9136 Elk Grove Blvd Elk Grove, CA 95624	Auxiliary Oi	ganization		CA	3				N/A			No
20-1343181 (4)VFW Department of California 9136 Elk Grove Blvd	Building Co	rporation		CA	2						+	No
Elk Grove, CA 95624 23-7018149									N/A		\perp	_
												_
											_	_
For Panerwork Reduction Act Notice, see the Instructions for Fo	rm 990.		Ca	t No 50135	<u> </u>				Sch	edule R (Form	990) 2	016

(a) Name, address, and EIN related organization	nd EIN of Primary Legal activity domicile (state or foreign country) Country) Primary Legal activity domicile (state or foreign country) Sections 512-514)					total income	(g) Share of end-of-year assets	Disprop	h) ortionate ations?	(1) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(k) Percenta ownersh		
								Yes	No		Yes No		
									+				
									+				
Identification of Related Organ because it had one or more relate						ization ans	wered "Yes	on F	orm 9	 90, Part IV,	line	34	
		s a corporation		st during th	(d) controlling Typentity (C of	(e)	wered "Yes (f) Share of total Income	Share	(g) e of end- year assets	(h) ntage	 Se (1	L3) conti entity
because it had one or more relate (a) Name, address, and EIN of	ed organizations treated a	s a corporation	on or trus (c) egal micile or foreign	st during th	(d) controlling Typentity (C of	(e) pe of entity corp, S corp,	(f) Share of total	Share	(g) e of end- year	-of- Percer) ntage	 Se (1	ection 5: 13) conti entity
because it had one or more relate (a) Name, address, and EIN of	ed organizations treated a	s a corporation	on or trus (c) egal micile or foreign	st during th	(d) controlling Typentity (C of	(e) pe of entity corp, S corp,	(f) Share of total	Share	(g) e of end- year	-of- Percer) ntage	 Se (1	ection 5: 13) conti entity
(a) Name, address, and EIN of	ed organizations treated a	s a corporation	on or trus (c) egal micile or foreign	st during th	(d) controlling Typentity (C of	(e) pe of entity corp, S corp,	(f) Share of total	Share	(g) e of end- year	-of- Percer) ntage	 Se (1	ection 5: 13) conti entity
because it had one or more relate (a) Name, address, and EIN of	ed organizations treated a	s a corporation	on or trus (c) egal micile or foreign	st during th	(d) controlling Typentity (C of	(e) pe of entity corp, S corp,	(f) Share of total	Share	(g) e of end- year	-of- Percer) ntage	 Se (1	ection 5 13) cont entity
because it had one or more relate (a) Name, address, and EIN of	ed organizations treated a	s a corporation	on or trus (c) egal micile or foreign	st during th	(d) controlling Typentity (C of	(e) pe of entity corp, S corp,	(f) Share of total	Share	(g) e of end- year	-of- Percer) ntage	 Se (1	ection 5: 13) conti entity
because it had one or more relate (a) Name, address, and EIN of	ed organizations treated a	s a corporation	on or trus (c) egal micile or foreign	st during th	(d) controlling Typentity (C of	(e) pe of entity corp, S corp,	(f) Share of total	Share	(g) e of end- year	-of- Percer) ntage	 Se (1	ection 5 13) cont entity
because it had one or more relate (a) Name, address, and EIN of	ed organizations treated a	s a corporation	on or trus (c) egal micile or foreign	st during th	(d) controlling Typentity (C of	(e) pe of entity corp, S corp,	(f) Share of total	Share	(g) e of end- year	-of- Percer) ntage	 Se (1	ection 5 13) cont entity
because it had one or more relate (a) Name, address, and EIN of	ed organizations treated a	s a corporation	on or trus (c) egal micile or foreign	st during th	(d) controlling Typentity (C of	(e) pe of entity corp, S corp,	(f) Share of total	Share	(g) e of end- year	-of- Percer) ntage	 Se (1	ection 5 13) cont entity

Scredule k (Form 990) 2016		Pa	ge 3
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		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of (i) interest, (ii)annuities, (iii) royalties, or(iv) rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1 b		No
c Gift, grant, or capital contribution from related organization(s)	1c	Yes	
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e	Yes	
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1 g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1 i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	Yes	
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	. 11		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes	Г
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o Sharing of paid employees with related organization(s)	10		No

			l I	
f	Dividends from related organization(s)	1 f		No
g	Sale of assets to related organization(s)	1 g		No
h	Purchase of assets from related organization(s)	1h		No
i	Exchange of assets with related organization(s)	1i		No
j	Lease of facilities, equipment, or other assets to related organization(s)	1j	Yes	
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		No
ı	Performance of services or membership or fundraising solicitations for related organization(s)	11		No
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
О	Sharing of paid employees with related organization(s)	10		No
р	Reimbursement paid to related organization(s) for expenses	1 p		No
q	Reimbursement paid by related organization(s) for expenses	1q		No
		-		

Schedule R (Form 990) 2016

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(d) Predominant Income (related, unrelated, excluded from tax under sections 512- 514)	Ar or	(e) e all partners section 501(c)(3) ganizations?	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtiona allocations?	ite	(1) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General c managin partner?	or g	(k) Percentage ownership
İ		514)	Yes	No	ļ ,		Yes	No		Yes	No	
									Schedul	e R (Form	1 990	0) 2016

Schedule R (Form 990) 2016 Part VII Supplemental Information Provide additional information for responses to questions on Schedule R (see instructions) Schedule R (Form 990) 2016