

efile Public Visual Render		ObjectID: 202323549349300512 - Submission: 2023-12-20	TIN: 44-0474290
Form 990	Return of Organization Exempt From Income Tax		OMB No. 1545-0047
	Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.		2022 Open to Public Inspection
Department of the Treasury Internal Revenue Service			

A For the 2022 calendar year, or tax year beginning 09-01-2022 , and ending 08-31-2023

- 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		D Employer identification number 44-0474290
Doing business as		E Telephone number (816) 756-3390
Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
406 W 34TH ST		G Gross receipts \$ 178,784,095
City or town, state or province, country, and ZIP or foreign postal code KANSAS CITY, MO 64111		
F Name and address of principal officer: MARC GARDUNO 406 W 34TH ST KANSAS CITY, MO 64111		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
		If "No," attach a list. See instructions.
		H(c) Group exemption number ▶

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c)(19) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.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 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 <input type="checkbox"/>				
	3 Number of voting members of the governing body (Part VI, line 1a)	3	63		
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	57		
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	220			
6 Total number of volunteers (estimate if necessary)	6	3,000			
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	2,684,851			
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0			
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	71,611,717	Current Year	68,148,987
	9 Program service revenue (Part VIII, line 2g)		10,633,674		10,303,044
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		10,548,744		5,149,661
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		5,319,276		5,255,060
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		98,113,411		88,856,752
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		11,903,051		11,725,777
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)		0		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		16,851,185		17,344,818
	16a Professional fundraising fees (Part IX, column (A), line 11e)		1,057,024		926,256
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 30,509,675				
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		65,937,608		64,109,243
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		95,748,868		94,106,094
	19 Revenue less expenses. Subtract line 18 from line 12		2,364,543		-5,249,342
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	242,275,685	End of Year	243,276,190
	21 Total liabilities (Part X, line 26)		119,994,098		122,787,187
	22 Net assets or fund balances. Subtract line 21 from line 20		122,281,587		120,489,003

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

Sign
Here

Signature of officer

2023-12-18
Date

MARC GARDUNO QUARTERMASTER GENERAL
Type or print name and title

Paid
Preparer
Use Only

Print/Type preparer's name

Preparer's signature

Date
2023-12-18

Check ☐ if
self-employed

PTIN
P00968200

Firm's name ▶ PRAGER METIS CPAS LLC

Firm's EIN ▶ 06-1667465

Firm's address ▶ 1951 KIDWELL DRIVE SUITE 200
TYSONS CORNER, VA 22182

Phone no. (703) 821-0702

May the IRS discuss this return with the preparer shown above? See Instructions. ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

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

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

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 27,935,595 including grants of \$ 10,156,240) (Revenue \$)

VETERANS SERVICE ACTIVITIES - THE VFW MISSION INCLUDES THE MANDATE TO PRESERVE AND STRENGTHEN COMRADESHIP AMONG VETERANS AND TO PROVIDE ASSISTANCE TO THEM, THEIR WIDOWS AND ORPHANS. TO MEET THIS OBLIGATION, THE VFW DELIVERS A BROAD RANGE OF PROGRAMS AND SERVICES TO VETERANS THROUGH A NATIONAL ORGANIZATION STRUCTURE THAT EXTENDS TO POSTS IN COMMUNITIES THROUGHOUT THE COUNTRY. THIS INCLUDES GRANTS OF \$10,156,240 TO SUPPORT VFW AND VETERAN SERVICE ACTIVITIES ALL OVER THE WORLD. 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 FAMILY MEMBERS 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 LOCATIONS ON MAJOR MILITARY INSTALLATIONS TO ASSIST SOON-TO-BE DISCHARGED ACTIVE-DUTY MILITARY IN FILING VA DISABILITY CLAIMS. THIS STRUCTURE ENSURES THAT NO VETERAN, FAMILY MEMBER, OR SURVIVOR NEEDS TO INTERACT WITH THE AGENCIES ADMINISTERING VETERAN'S PROGRAMS WITHOUT EXPERT REPRESENTATION. IN ADDITION, PROFESSIONALLY TRAINED, VA ACCREDITED VFW REPRESENTATIVES ADVOCATE DIRECTLY WITH GOVERNMENTAL AGENCIES TO RESOLVE ISSUES IMPACTING VETERANS. THE VFW PROVIDED TRAINING TO 475 SERVICE OFFICERS AT BASIC, ADVANCED, AND PROFICIENCY TRAINING CONFERENCES. THIS TRAINING ENSURES VFW SERVICE OFFICERS REMAIN PROFICIENT IN UNDERSTANDING VA ADMINISTERED 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 2023 FEDERAL FISCAL YEAR, THE DEPARTMENT OF VETERANS AFFAIRS REPORTED NEARLY 570,000 VETERANS AND ELIGIBLE DEPENDENTS REPRESENTED BY VFW SERVICE OFFICERS RECEIVED MORE THAN \$13 BILLION IN EARNED BENEFITS. ADDITIONALLY, THE VFW PROVIDED OVER \$1.4 MILLION IN HELP-A-HERO SCHOLARSHIPS TO 357 SERVICE MEMBERS AND VETERANS TO HELP THEM 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.VFW NATIONAL LEGISLATIVE SERVICE SERVES VETERANS, SERVICE MEMBERS, AND THEIR FAMILIES THROUGH PROTECTION AND ENHANCEMENT OF FEDERAL BENEFITS. 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, THE VFW ACTION CORPS AND OTHER PRINT AND DIGITAL MATERIAL. VFW REGULARLY APPEALS TO LAWMAKERS AND DEFENSE LEADERSHIP TO ENSURE THE HIGHEST LEVEL OF TRAINING, EQUIPMENT AND COMPENSATION FOR AMERICA'S SOLDIERS, AIRMEN, MARINES AND COAST GUARD PERSONNEL. THE VFW TESTIFIES BEFORE CONGRESS OVER 20 TIMES EVERY YEAR ON IMPORTANT ISSUES IMPACTING VETERANS.

4b (Code:) (Expenses \$ 17,246,323 including grants of \$ 770,066) (Revenue \$)

FRATERNAL ACTIVITIES AND MEMBER SERVICES - FRATERNAL ACTIVITIES AND MEMBER SERVICES ARE VITAL SUPPORT COMPONENTS TO THE VFW NATIONAL HEADQUARTERS AS IT WORKS TO ACCOMPLISH THE VFW MISSION AT STATE AND LOCAL LEVELS. THIS INCLUDES GRANTS OF \$770,066 TO SUPPORT THESE ACTIVITIES AND TO PROVIDE TRAINING ON LEADERSHIP AND ADMINISTRATION WITH THE INFORMATION AND INCENTIVES NEEDED TO MOBILIZE VOLUNTEER EFFORTS IN LOCAL COMMUNITIES AROUND THE WORLD. THESE EFFORTS INCLUDE PATRIOTIC ACTIVITIES, COMMUNITY PROJECTS, YOUTH ACTIVITIES AND SUPPORT OF ACTIVE-DUTY MILITARY PERSONNEL, GUARD AND RESERVES. THE VFW NATIONAL HEADQUARTERS ALSO PROVIDES DUES PROCESSING SERVICES, FUNDRAISING SERVICES, AND OTHER ADMINISTRATIVE SUPPORT TO ALLOW THE VFW STATE AND LOCAL LEVELS TO FOCUS THEIR RESOURCES ON VETERAN SERVICE AND COMMUNITY SERVICE ACTIVITIES.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 ENSURES MEMBERS AND THE GENERAL PUBLIC REMAIN APPRISED OF LEGISLATIVE AND ADMINISTRATIVE ISSUES CONCERNING 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 TAKE ACTION.

4c (Code:) (Expenses \$ **12,735,797** including grants of \$ **799,471**) (Revenue \$)

COMMUNITY SERVICE AND PUBLIC AWARENESS - COMMUNITY SERVICE IS A MAJOR PRIORITY OF THE VFW. THIS INCLUDES GRANTS OF \$799,471 TO SUPPORT THESE ACTIVITIES AROUND THE WORLD. 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 INCLUDE 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. THE VFW MADE GRANTS OF \$606,363 TO ASSIST VFW POSTS AND AUXILIARIES WITH OUTREACH PROJECTS IN THEIR RESPECTIVE COMMUNITIES. 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 OVER \$193,000 IN SCHOLARSHIPS AND AWARDS FOR STUDENTS.

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

4e Total program service expenses **57,917,715**

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	No
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions. 	2	Yes
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	Yes
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	11a	Yes
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b	Yes
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	Yes
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses		

11f	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>	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	Yes	
12b	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>		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
14b	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>	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions.</i>	Yes	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
20b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	Yes	

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Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	Yes	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26 Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		No
28b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		No
28c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No

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

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8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		No
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		No
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

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

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 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.	1a 63		
b Enter the number of voting members included in line 1a, above, who are independent	1b 57		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6 Did the organization have members or stockholders?	6	Yes	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	Yes	
b Each committee with authority to act on behalf of the governing body?	8b	Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a Yes	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b Yes	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a Yes	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a Yes	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b Yes	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c Yes	
13 Did the organization have a written whistleblower policy?	13 Yes	
14 Did the organization have a written document retention and destruction policy?	14 Yes	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a Yes	
b Other officers or key employees of the organization	15b Yes	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ AR , CA , GA , IL , KY , LA , ME , MD , MN , MS , NH , NJ , NY , NC , ND , OK , PA , SC , TN , UT , WV , WI
- 18** Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain 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:
▶MARC GARDUNO 406 W 34TH ST KANSAS CITY, MO 64111 (816) 756-3390

Form **990** (2022)**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			

		trustee		year	compensated			
(1) CURTIS O BOHLMAN SURGEON GENERAL - TERM STARTED 7/23	5.00	X		X			0	0
(2) TIMOTHY M BORLAND PAST CIC TERM ENDED 7/23	55.00	X					187,179	0
(3) DUANE T SARMIENTO CIC TERM STARTED 7/23	55.00	X		X			171,918	0
(4) J DOUGLAS WHITAKER JUDGE ADVOCATE GENERAL - TERM STARTED 7/23	5.00	X		X			0	0
(5) CAREY PRITCHETT NATIONAL CHIEF OF STAFF - TERM STARTED 7/23	5.00	X		X			0	0
(6) MATTHEW CLAUSSEN NATIONAL COUNCIL MEMBER - TERM STARTED 7/23	5.00	X					6,975	0
(7) JOHNATHAN R HACKETT NATIONAL COUNCIL MEMBER	5.00	X					0	0
(8) LEWIS E WOOD NATIONAL COUNCIL MEMBER	5.00	X					0	0
(9) DALE E SMITH NATIONAL COUNCIL MEMBER	5.00	X					0	0
(10) DAVID L STONE NATIONAL COUNCIL MEMBER	5.00	X					0	0
(11) DAVID GREENE NATIONAL COUNCIL MEMBER	5.00	X					0	0
(12) JOHN MITCHELL NATIONAL COUNCIL MEMBER	5.00	X					0	0
(13) PETE MASCETTI INSPECTOR GENERAL-TERM STARTED 7/23	5.00	X					0	0
(14) NORBERT K ENOS NATIONAL COUNCIL MEMBER	5.00	X					0	0
(15) ROCKEY A DAVIS NATIONAL COUNCIL MEMBER	5.00	X					0	0
(16) PHILIP L MAUGHAN NATIONAL COUNCIL MEMBER-TERM ENDED 7/23	5.00	X					4,338	0
(17) JOHNNY R CAPPS NATIONAL COUNCIL MEMBER	5.00	X					2,852	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Former highest compensated employee			

		stage		e	permitted				
(18) CAROL L WHITMORE	5.00	X		X			3,884	0	0
JR. VICE COMMANDER-IN-CHIEF									
(19) STEVEN SANPEDROS	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(20) DENISE PERRY	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(21) ERIC SEGUNDO	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(22) GERALD J GORSKI NATIONAL	5.00	X					0	0	0
COUNCIL MEMBER-TERM ENDED 7/23									
(23) THOMAS L HANSON NATIONAL	5.00	X					5,487	0	0
COUNCIL MEMBER-TERM ENDED 7/23									
(24) STEVEN M ORGAN	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(25) JESSIE L JONES NATIONAL	5.00	X					4,640	0	0
COUNCIL MEMBER-TERM ENDED 7/23									
(26) JACK A HAWLEY	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(27) LARRY M GERLT NATIONAL	5.00	X					0	0	0
COUNCIL MEMBER-TERM ENDED 7/23									
(28) GERALD L PETERSON	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(29) JOE CLARK NATIONAL	5.00	X					0	0	0
COUNCIL MEMBER-TERM ENDED 7/23									
(30) WILLIAM F THOMSON	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(31) LENWOOD P HAMPTON	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(32) GENE RATIGLIANO	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(33) GREGORY A STAFFORD	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(34) WILLIAM L TUFF	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(35) CHRISTOPHER W HAYNES	5.00	X					4,721	0	0
NATIONAL COUNCIL MEMBER									
(36) JOHN R WRINKLE NATIONAL	5.00	X					0	0	0
COUNCIL MEMBER-TERM ENDED 7/23									
(37) PETER A CALLAGHAN NATIONAL	5.00	X					0	0	0
COUNCIL MEMBER-TERM ENDED 7/23									
(38) GLENN UMBERGER JR	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(39) ERIC DUKAT	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(40) RICK L WILLIAMSON NATIONAL	5.00	X					5,097	0	0
COUNCIL MEMBER-TERM ENDED 7/23									
(41) DENNIS L PARIZEK	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(42) CHARLES MAGNANT	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(43) FREDERICK A GREEN	5.00	X					0	0	0
NATIONAL COUNCIL MEMBER									
(44) GUNDEL M E METZ NATIONAL	5.00	X					2,144	0	0
COUNCIL MEMBER-TERM ENDED 7/23									
(45) RODNEY A BIRKLE	5.00	X					0	0	0

NATIONAL COUNCIL MEMBER	.....	X								
(46) ALFRED J LIPPHARDT	55.00	X		X				69,401	0	2,682
SR. VICE COMMANDER IN CHIEF	.....								
(47) DAN WEST	55.00	X		X				181,449	0	21,890
ADJUTANT GENERAL	.....								
(48) MARC GARDUNO	55.00	X		X				169,418	0	22,223
QUARTERMASTER GENERAL	.....								
(49) DEBRA HALTER NATIONAL	5.00	X		X				0	0	0
CHAPLAIN-TERM ENDED 7/23	.....								
(50) TC ROLLINS JUDGE ADVOCATE	5.00	X		X				0	0	0
GENERAL - TERM ENDED 7/23	.....								
(51) DANIEL KELL SURGEON	5.00	X		X				0	0	0
GENERAL - TERM ENDED 7/23	.....								
(52) CYNTHIA ARCHULETA NATIONAL	5.00	X		X				5,563	0	0
CHIEF OF STAFF - TERM ENDED 7/23	.....								
(53) SHAWN WATSON INSPECTOR	5.00	X		X				0	0	0
GENERAL - TERM ENDED 7/23	.....								
(54) SCOTT GEDLING	5.00	X						4,958	0	0
NATIONAL COUNCIL MEMBER	.....								
(55) DON BARNES	5.00	X						0	0	0
NATIONAL COUNCIL MEMBER	.....								
(56) KEN CORR	5.00	X						0	0	0
NATIONAL COUNCIL MEMBER	.....								
(57) JEFF CARROLL	5.00	X						0	0	0
NATIONAL COUNCIL MEMBER	.....								
(58) DOC DAUGHERTY	5.00	X						0	0	0
NATIONAL COUNCIL MEMBER	.....								
(59) BOBBY LOVERGNE	5.00	X						4,563	0	0
NATIONAL COUNCIL MEMBER	.....								
(60) CURT WATTS	5.00	X						0	0	0
NATIONAL COUNCIL MEMBER	.....								
(61) EDWIN TUFTS	5.00	X						0	0	0
NATIONAL COUNCIL MEMBER	.....								
(62) BRIAN WALKER NATIONAL COUNCIL	55.00	X						70,101	0	9,553
MEMBER AND ASST ADJUTANT GENERAL	.....								
(63) INGE CONLEY	5.00	X						0	0	0
NATIONAL COUNCIL MEMBER	.....								
(64) KEN WISEMAN	5.00	X						0	0	0
NATIONAL COUNCIL MEMBER	.....								
(65) VERNON ANDERSON	5.00	X						0	0	0
NATIONAL COUNCIL MEMBER	.....								
(66) DAVE FREI NATIONAL	5.00	X		X				0	0	0
CHAPLAIN - TERM STARTED 7/23	.....								
(67) PATRICK M BRIGGS	5.00	X						0	0	0
NATIONAL COUNCIL MEMBER	.....								
(68) MICHAEL BRAMAN NATIONAL COUCIL	5.00	X						4,676	0	0
MEMBER - TERM STARTED 7/23	.....								
(69) KEVIN CONKLIN NATIONAL COUNCIL	5.00	X						3,673	0	0
MEMBER - TERM STARTED 7/23	.....								
(70) DALE HOOGEVEEN NATIONAL COUCIL	5.00	X						0	0	0
MEMBER - TERM STARTED 7/23	.....								
(71) ERIC SULLIVAN NATIONAL COUNCIL	5.00	X						0	0	0
MEMBER - TERM STARTED 7/23	.....								
(72) JOSEPH SMITH NATIONAL COUNCIL	5.00	X						0	0	0
MEMBER - TERM STARTED 7/23	.....								
(73) LEON RIDEOUT NATIONAL COUNCIL	5.00	X						0	0	0
MEMBER - TERM STARTED 7/23	.....								
(74) GEORGE CARROLL NATIONAL COUNCIL	5.00	X						0	0	0
MEMBER - TERM STARTED 7/23	.....								

MEMBER - TERM STARTED 7/23										
(75) KEN STEIN NATIONAL COUNCIL	5.00	X						0	0	0
MEMBER - TERM STARTED 7/23										
(76) BARBARA MCKEAN NATIONAL COUNCIL	5.00	X						4,208	0	0
MEMBER - TERM STARTED 7/23										
(77) CORY GEISLER NATIONAL COUNCIL	5.00	X						4,049	0	0
MEMBER - TERM STARTED 7/23										
(78) RYAN GULLUCCI	55.00					X		142,539	0	22,462
EXECUTIVE DIRECTOR, WASHINGTON OFF										
(79) JOHN MUCKELBAUER	55.00					X		187,888	0	50,406
GENERAL COUNSEL										
(80) JAMES LIERZ	55.00					X		190,264	0	37,667
CHIEF ACCOUNTING OFFICER										
(81) KELLY JONES	55.00					X		139,949	0	54,196
DIRECTOR DEVELOPMENT										
(82) JASON HAILEY CHIEF INFORMATION	55.00					X		186,003	0	35,076
OFFICER-TERM ENDED 12/31/2022										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,767,937	0	275,469

- 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 ► 23

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
QUAD GRAPHICS PRINTING CORP PO BOX 98668 CHICAGO, IL 60693	PRINTING SERVICES	1,129,249
INNOVAIRRE STUDIOS INC 528 ROUTE 13 STE 200 MILFORD, NH 03055	FUNDRAISING SERVICES	1,117,897
COMMERCE REGISTER INC PO BOX 190 MIDLAND PARK, NJ 07432	DATA PROCESSING SERVICES	1,088,740
AEGIS PROCESSING SOLUTIONS 240 SE MADISON ST TOPEKA, KS 66607	CAGING SERVICES	1,029,181
GLM 500 1ST STREET HOBOKEN, NJ 07030	MEDIA MARKETING AGENCY	538,636

- 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 ► 34

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Part VIII Statement of RevenueCheck 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
--	----------------------	--	---	--

☐ Federated campaigns 1a

Contributions, Gifts, Grants, and Other Amounts

b Membership dues . . . **1b**

c Fundraising events . . . **1c**

d Related organizations **1d**

2,620,000

e Government grants (contributions) **1e**

f All other contributions, gifts, grants, and similar amounts not included above **1f**

65,528,987

g Noncash contributions included in lines 1a - 1f:\$ **1g**

h Total. Add lines 1a-1f . . . **68,148,987**

		Business Code			
Program Service Revenue	2a MEMBERSHIP DUES	900099	7,044,978	7,044,978	
	b ADVERTISING REVENUE	541800	2,693,982		2,693,982
	c CONVENTION REGISTRATION & BOOTH	900099	272,520		272,520
	d RENTAL INCOME FROM AFFILIATES	531390	224,012		224,012
	e ADMINISTRATIVE SERVICES	900099	67,552	67,552	
	f All other program service revenue.				
9 Total. Add lines 2a-2f.			10,303,044		

3 Investment income (including dividends, interest, and other similar amounts)			3,319,246		3,319,246
4 Income from investment of tax-exempt bond proceeds					
5 Royalties			2,212,622		2,212,622
		(i) Real	(ii) Personal		
6a Gross rents	6a	898,540	28,962		
b Less: rental expenses	6b	738,292	53,474		
c Rental income or (loss)	6c	160,248	-24,512		
d Net rental income or (loss)			135,736	-24,512	160,248
		(i) Securities	(ii) Other		
7a Gross amount from sales of assets other than inventory	7a	87,208,968	49,500		
Less: cost or other basis and sales expenses	7b	85,419,608	8,445		
Gain or (loss)	7c	1,789,360	41,055		
d Net gain or (loss)			1,830,415		1,830,415
a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a			
b Less: direct expenses		8b			
c Net income or (loss) from fundraising events					
9a Gross income from gaming activities. See Part IV, line 19		9a			

b Less: direct expenses	9b				
c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	10a	6,589,866			
b Less: cost of goods sold	10b	3,707,524			
c Net income or (loss) from sales of inventory		2,882,342	2,882,342		
11a INCOME FROM PASSIVE INVESTMENTS	Business Code				
	900001	15,381		15,381	
b SUBSCRIPTION REVENUE	513120	8,979			8,979
c RevenueMiscAmt					
d All other revenue					
e Total. Add lines 11a-11d		24,360			
12 Total revenue. See instructions		88,856,752	9,994,872	2,684,851	8,028,042

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Part IX Statement of Functional Expenses				
Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).				
Check if Schedule O contains a response or note to any line in this Part IX <input type="checkbox"/>				
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	9,593,745	9,593,745		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	1,993,052	1,993,052		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	138,980	138,980		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,052,117	744,355	307,762	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	11,606,661	9,933,460	1,309,334	363,867
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,016,154	863,747	117,825	34,582
9 Other employee benefits	2,644,897	2,192,105	345,589	107,203
10 Payroll taxes	1,024,989	870,152	126,104	28,733
11 Fees for services (non-employees):				
a Management				
b Legal	163,285		163,285	
c Accounting	212,562		212,562	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	926,256			926,256
f Investment management fees	417,005		417,005	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	5,970,462	1,537,219	1,344,522	3,088,721
12 Advertising and promotion	1,353,617	1,208,555	145,062	
13 Office expenses	1,154,548	873,584	233,871	47,093
14 Information technology				
15 Royalties				
16 Other expenses	1,077,027	842,222	25,215	100,540

16 Occupancy	1,077,037	842,213	33,213	199,349
17 Travel	1,643,534	1,338,823	298,634	6,077
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,729,464	2,729,464		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,051,681	797,794	113,105	140,782
23 Insurance	273,077	208,733	64,344	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DIRECT MAIL, DUES NOTIC	41,381,963	15,468,447	425,846	25,487,670
b VFW MAGAZINE & OTHER PU	5,212,765	5,212,765		
c OTHER PROGRAMMATIC ACTI	1,070,295	1,070,295		
d TEMPORARY HELP	300,800	222,941	1,180	76,679
e All other expenses	97,148	77,226	17,459	2,463
25 Total functional expenses. Add lines 1 through 24e	94,106,094	57,917,715	5,678,704	30,509,675
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720).	38,090,108	14,399,623	280,049	23,410,436

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Page **11**Part X **Balance Sheet**Check if Schedule O contains a response or note to any line in this Part IX ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	1,741	1	867
	2 Savings and temporary cash investments	4,255,808	2	9,951,009
	3 Pledges and grants receivable, net	50,000	3	355,742
	4 Accounts receivable, net	7,947,391	4	5,182,847
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	1,814,497	8	2,843,278
	9 Prepaid expenses and deferred charges	6,078,297	9	6,885,863
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	34,090,632		
	b Less: accumulated depreciation	26,901,437		
		7,925,838	10c	7,189,195
	11 Investments—publicly traded securities	185,394,030	11	180,607,598
	12 Investments—other securities. See Part IV, line 11	28,115,901	12	29,678,077
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
Liabilities	15 Other assets. See Part IV, line 11	692,182	15	581,714
	16 Total assets. Add lines 1 through 15 (must equal line 33)	242,275,685	16	243,276,190
	17 Accounts payable and accrued expenses	10,572,401	17	11,487,141
	18 Grants payable	195,691	18	213,254
	19 Deferred revenue	34,105,898	19	35,388,389
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key			

Liabilities				
22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
23	Secured mortgages and notes payable to unrelated third parties		23	
24	Unsecured notes and loans payable to unrelated third parties		24	
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	75,120,108	25	75,698,403
26	Total liabilities. Add lines 17 through 25	119,994,098	26	122,787,187

Net Assets or Fund Balances				
Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
27	Net assets without donor restrictions	113,935,569	27	112,616,261
28	Net assets with donor restrictions	8,346,018	28	7,872,742
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
29	Capital stock or trust principal, or current funds		29	
30	Paid-in or capital surplus, or land, building or equipment fund		30	
31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	122,281,587	32	120,489,003
33	Total liabilities and net assets/fund balances	242,275,685	33	243,276,190

Form 990 (2022)

Form 990 (2022)

Page 12

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	88,856,752
2	Total expenses (must equal Part IX, column (A), line 25)	2	94,106,094
3	Revenue less expenses. Subtract line 2 from line 1	3	-5,249,342
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	122,281,587
5	Net unrealized gains (losses) on investments	5	2,897,103
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	559,655
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	120,489,003

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		No
3b	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.		

Form 990 (2022)

Form 990 (2022)

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

efile Public Visual Render		ObjectID: 202323549349300512 - Submission: 2023-12-20	TIN: 44-0474290
Schedule B (Form 990) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.		OMB No. 1545-0047 2022
Name of the organization VETERANS OF FOREIGN WARS OF THE UNITED STATES			Employer identification number 44-0474290

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- ☐ 501(c)() (enter number) organization
- ☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- ☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation
- ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
- ☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Cat. No. 30613X

Schedule B (Form 990) (2022)

VETERANS OF FOREIGN WARS OF
THE UNITED STATES

44-0474290

Part I

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

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Name of organization
VETERANS OF FOREIGN WARS OF
THE UNITED STATES

Employer identification number

44-0474290

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
---------------------------	--	--	----------------------

-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	

Schedule B (Form 990) (2022)

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Schedule B (Form 990) (2022)

Page 4

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

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	

Schedule B (Form 990) (2022)

Additional Data

[Return to Form](#)

Software ID:

Software Version:

efile Public Visual Render

ObjectID: 202323549349300512 - Submission: 2023-12-20

TIN: 44-0474290

SCHEDULE D
(Form 990)**Supplemental Financial Statements**

OMB No. 1545-0047

2022Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service▶ **Complete if the organization answered "Yes," on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**▶ **Attach to Form 990.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.****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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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). <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> 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.	<table><thead><tr><th></th><th>Held at the End of the Year</th></tr></thead><tbody><tr><td>a Total number of conservation easements</td><td>2a</td></tr><tr><td>b Total acreage restricted by conservation easements</td><td>2b</td></tr><tr><td>c Number of conservation easements on a certified historic structure included in (a)</td><td>2c</td></tr><tr><td>d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register</td><td>2d</td></tr></tbody></table>		Held at the End of the Year	a Total number of conservation easements	2a	b Total acreage restricted by conservation easements	2b	c Number of conservation easements on a certified historic structure included in (a)	2c	d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
	Held at the End of the Year										
a Total number of conservation easements	2a										
b Total acreage restricted by conservation easements	2b										
c Number of conservation easements on a certified historic structure included in (a)	2c										
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d										
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶											
4 Number of states where property subject to conservation easement is located ▶											
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> No										
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.											

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ (ii) Assets included in Form 990, Part X ▶ \$ 28,500	
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 ▶ \$ b Assets included in Form 990, Part X ▶ \$	

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Cat. No. 52283D

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022

Page 2

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 **d** ☐ Loan or exchange programs
- b** ☐ Scholarly research **e** ☐ Other
- c** ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☒ No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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** Term 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		19,599,230	14,790,796	4,808,434
c Leasehold improvements				
d Equipment		13,055,739	12,110,641	945,098
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				7,189,195

Schedule D (Form 990) 2022

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) FUND INVESTMENTS	29,678,077	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	29,678,077	

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	75,698,403

Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	75,698,403

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 ☒

Schedule D (Form 990) 2022

Page 4

Schedule D (Form 990) 2022

Page **4**

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

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

1	Total revenue, gains, and other support per audited financial statements	1	95,836,140
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	2,897,103
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	4,082,285
e	Add lines 2a through 2d	2e	6,979,388
3	Subtract line 2e from line 1	3	88,856,752
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	88,856,752

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

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

1	Total expenses and losses per audited financial statements	1	98,188,379
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	4,082,285
e	Add lines 2a through 2d	2e	4,082,285
3	Subtract line 2e from line 1	3	94,106,094
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	94,106,094

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART III, LINE 4:	THE VFW HAS A MONUMENT TITLED "CITIZEN SOLDIER" THAT WAS COMMISSIONED TO COMMEMORATE THE ORGANIZATION'S FIRST CENTURY OF SERVICE TO VETERANS, THOSE IN UNIFORM, AND THE COMMUNITIES IN WHICH THEY LIVE. THE STATUE SHOWS A VFW MEMBER HELPING A SOLDIER, WHICH SYMBOLIZES THE VFW'S SUPPORT FOR VETERANS. THE DOCUMENT IN THE VETERANS HAND SYMBOLIZES VFW'S FIGHT FOR VETERANS IN PUBLIC AND POLITICAL ARENAS. FINALLY, THE ENTIRE STATUE DESIGN SPEAKS TO THE TRANSITION FROM SOLDIER TO CITIZEN AND VFW MEMBER. IN ADDITION, THE VFW DISPLAYS A BRONZE STATUE OF A BALD EAGLE, WHICH IS THE OFFICIAL EMBLEM OF THE UNITED STATES AND REPRESENTS THE STRENGTH AND DIGNITY OF OUR NATION.
PART X, LINE 2:	THE VFW IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(19) OF THE IRC AND A SIMILAR PROVISION OF STATE LAW. THE VFW MAY BE SUBJECT TO FEDERAL INCOME TAXES ON

	NET INCOME FROM CERTAIN ACTIVITIES THAT GENERATED UNRELATED BUSINESS INCOME. THE VFW RECORDS ANY INTEREST AND PENALTIES RELATED TO INCOME TAXES AS PART OF MANAGEMENT AND GENERAL EXPENSES. TAXABLE INCOME ARISING FROM THE OPERATION OF THESE ACTIVITIES IS NOT SIGNIFICANT. ACCORDINGLY, 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, 2023 OR 2022.
PART XI, LINE 2D:	THE AMOUNT ON LINE 2D IS COMPRISED OF THE FOLLOWING AMOUNTS: \$791,766 RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B \$3,707,524 COST OF GOODS SOLD THAT ARE INCLUDED ON PART VIII, LINE 10B \$(417,005) INVESTMENT MANAGEMENT FEES
PART XII, LINE 2D:	THE AMOUNT ON LINE 2D IS COMPRISED OF THE FOLLOWING AMOUNTS: \$791,766 RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B \$3,707,524 COST OF GOODS SOLD THAT ARE INCLUDED ON PART VIII, LINE 10B \$(417,005) INVESTMENT MANAGEMENT FEES

Schedule D (Form 990) 2022

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Schedule F (Form 990) 2022

Software ID:
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efile Public Visual Render	ObjectID: 202323549349300512 - Submission: 2023-12-20	TIN: 44-0474290
SCHEDULE G (Form 990) 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. Go to www.irs.gov/Form990 for instructions and the latest information.	OMB No. 1545-0047 <div style="font-size: 2em; font-weight: bold;">2022</div> 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 <input checked="" type="checkbox"/> Mail solicitations
b <input checked="" type="checkbox"/> Internet and email solicitations
c <input checked="" type="checkbox"/> Phone solicitations
d <input type="checkbox"/> In-person solicitations | e <input type="checkbox"/> Solicitation of non-government grants
f <input type="checkbox"/> Solicitation of government grants
g <input type="checkbox"/> Special fundraising events |
|---|--|

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 10 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			
INNOVAIRRE STUDIOS INC 528 ROUTE 13 SUITE 200 MILFORD, NH 03055	FUNDRAISING CONSULTING		No	58,351,809	926,256	57,425,553
MERRIGAN & COMPANY 1012 E 55TH ST KANSAS CITY, MO 64110	COPYWRITE SERVICES AND DIGITAL OUTREACH		No	3,352,760	190,996	3,161,764
SPECIALIST MARKETING SERVICES 777 TERRACE AVE SUITE 401 HASBROUCK HEIGHTS, NJ 07604	DIGITAL & LIST RENTAL SERVICES		No	0	106,692	-106,692
MDS COMMUNICATIONS 545 W JUANITA AVE MESA, AZ 85210	PLANNED GIVING LEAD GENERATION		No	0	13,837	-13,837
WILAND INC PO BOX 174480 DENVER, CO 80217	LIST SELECTION MODELING		No	0	72,510	-72,510
Total				61,704,569	1,310,291	60,394,278

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.

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

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

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

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

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

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

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

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

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

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

Name ► _____

Address ► _____

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

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

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

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions:

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

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

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

Return Reference	Explanation
SCHEDULE G, PART I, LINE 2B, COLUMN (V)	THE VENDOR PROVIDES THE AMOUNT FOR THE PROFESSIONAL FUNDRAISING FEES THAT ARE INCLUDED AS PART OF THE TOTAL REIMBURSABLE COSTS OF THE DIRECT MAIL PROGRAM. INNOVAIRRE STUDIOS INC. WAS PAID A TOTAL OF \$23,117,725 FOR THE FUNDRAISING PROGRAM MANAGEMENT, WHICH INCLUDED THE PAYMENT FOR PRINTING, PAPER, ENVELOPES AND FULFILLMENT ITEMS. \$926,256 WAS SPECIFICALLY IDENTIFIED AS FUNDRAISING MANAGEMENT FEES.

Schedule G (Form 990) 2022

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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

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 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) VFW DEPARTMENT OF ALABAMA 1231 CARMICHAEL WAY MONTGOMERY, AL 36123	63-0243614	(C)(19)	83,731	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(2) VFW DEPARTMENT OF ALASKA 500 E PARK AVE WASILLA, AK 85251	92-0017695	(C)(4)	46,188	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(3) VFW DEPARTMENT OF ARIZONA 6423 S ASH AVE TEMPE, AZ 85283	86-0076886	(C)(19)	142,823	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(4) VFW DEPARTMENT OF ARKANSAS 4210 EAST KIEHL AVE SHERWOOD, AR 72120	71-0184020	(C)(19)	68,086	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(5) VFW DEPARTMENT OF CALIFORNIA 9136 ELK GROVE BLVD SUITE 100 ELK GROVE, CA 95624	94-0955210	(C)(19)	642,674	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(6) VFW DEPARTMENT OF COLORADO 1400 CARR ST LAKEWOOD, CO 80214	84-0360493	(C)(19)	115,454	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(7) VFW DEPARTMENT OF CONNECTICUT PO BOX 429 ROCKY HILL, CT 06067	06-0575598	(C)(19)	109,207	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(8) VFW DEPARTMENT OF DELAWARE 6 BROOKSIDE DR WILMINGTON, DE 19804	51-0057830	(C)(19)	52,566	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(9) VFW DEPARTMENT OF FLORIDA 543 SANCHEZ AVE OCALA, FL 34470	59-0494095	(C)(19)	425,903	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(10) VFW DEPARTMENT OF GEORGIA PO BOX 3025 MACON, GA 31205	58-0512677	(C)(19)	102,031	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(11) VFW DEPARTMENT OF HAWAII 438 HOBSON LN HONULULU, HI 96815	99-0040331	(C)(19)	173,533	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(12) VFW DEPARTMENT OF IDAHO 1425 S ROOSEVELT ST BOISE, ID 83705	82-0182104	(C)(19)	35,763	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(13) VFW DEPARTMENT OF ILLINOIS 3300 CONSTITUTION DR SPRINGFIELD, IL 62791	36-1911490	(C)(19)	326,432	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(14) VFW DEPARTMENT OF INDIANA 9555 E 59TH ST INDIANAPOLIS, IN 46216	35-6042820	(C)(19)	182,502	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(15) VFW DEPARTMENT OF IOWA 3601 BEAVER AVE DES MOINES, IA 50310	42-0331186	(C)(19)	103,357	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(16) VFW DEPARTMENT OF KANSAS 115 SW GAGE BLVD TOPEKA, KS 66606	48-0461005	(C)(19)	105,514	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(17) VFW DEPARTMENT OF KENTUCKY 3031 POPLAR LEVEL RD LOUISVILLE, KY 40217	61-0406448	(C)(19)	101,655	0			VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER

						SERVICES
(18) VFW DEPARTMENT OF LOUISIANA 10185 MAMMOTH AVE BATON ROUGE, LA 70814	72-0499659	(C)(19)	58,517	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(19) VFW DEPARTMENT OF MAINE 64 WASHBURN ST CARIBOU, ME 04736	01-0191822	(C)(19)	62,721	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(20) VFW DEPARTMENT OF MARYLAND 101 N GAY ST BALTIMORE, MD 21202	52-0517415	(C)(19)	150,917	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(21) VFW DEPARTMENT OF MASSACHUSETTS 24 BEACON ST BOSTON, MA 02133	04-1242419	(C)(19)	180,678	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(22) VFW DEPARTMENT OF MICHIGAN 924 N WASHINGTON AVE LANSING, MI 48906	38-1133442	(C)(19)	282,802	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(23) VFW DEPARTMENT OF MINNESOTA 20 W 12TH ST ST PAUL, MN 55155	41-0593068	(C)(19)	192,841	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(24) VFW DEPARTMENT OF MISSISSIPPI 120 N STATE ST JACKSON, MS 39201	64-0275576	(C)(4)	37,033	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(25) VFW DEPARTMENT OF MISSOURI 3401 KNIPP DR JEFFERSON CITY, MO 65109	44-0515305	(C)(19)	192,357	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(26) VFW DEPARTMENT OF MONTANA 1956 MT MAJO ST FT HARRISON, MT 59636	81-0225542	(C)(4)	37,363	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(27) VFW DEPARTMENT OF NEBRASKA 2431 N 48TH ST LINCOLN, NE 68504	47-0343845	(C)(19)	62,326	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(28) VFW DEPARTMENT OF NEVADA 951 D AVE N BEATTY, NV 89003	88-0055900	(C)(19)	70,613	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(29) VFW DEPARTMENT OF NEW HAMPSHIRE 158 LIBERTY ST CONCORD, NH 03301	02-0213632	(C)(4)	66,019	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(30) VFW DEPARTMENT OF NEW JERSEY 171 JERSEY ST BLDG 5 TRENTON, NJ 08611	21-0586655	(C)(19)	225,004	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(31) VFW DEPARTMENT OF NEW MEXICO PO BOX 1084 RUIDOSO DOWNS, NM 88346	85-0123009	(C)(19)	67,596	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(32) VFW DEPARTMENT OF NEW YORK 69 SAND CREEK RD ALBANY, NY 12205	13-1436995	(C)(19)	352,507	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(33) VFW DEPARTMENT OF NORTH CAROLINA 917 NEW BERN AVE RALEIGH, NC 27611	56-0470953	(C)(19)	193,257	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(34) VFW DEPARTMENT OF NORTH DAKOTA 1232 GOLDENWOOD DR WEST FARGO, ND 58078	45-0215848	(C)(19)	52,648	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(35) VFW DEPARTMENT OF OHIO 35 E CHESTNUT ST COLUMBUS, OH 43215	31-4332217	(C)(19)	310,663	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(36) VFW DEPARTMENT OF OKLAHOMA 1103 N BLACKWELDER AVE OKLAHOMA CITY, OK 73106	73-0496245	(C)(19)	102,490	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(37) VFW DEPARTMENT OF OREGON 12440 NE HALSEY ST PORTLAND, OR 97230	93-0304245	(C)(19)	100,700	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(38) VFW DEPARTMENT OF PENNSYLVANIA 4002 FENTON AVE HARRISBURG, PA 17109	23-1182480	(C)(4)	466,233	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(39) VFW DEPARTMENT OF RHODE ISLAND 1 CAPITOL HILL PROVIDENCE, RI 02908	05-0254985	(C)(4)	48,894	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER

						SERVICES
(40) VFW DEPARTMENT OF SOUTH CAROLINA 210 GLASSMASTER RD LEXINGTON, SC 29072	57-0279614	(C)(19)	91,002	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(41) VFW DEPARTMENT OF SOUTH DAKOTA 5009 W 12TH ST SUITE 6A SIOUX FALLS, SD 57106	46-0210486	(C)(4)	37,301	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(42) VFW DEPARTMENT OF TENNESSEE 301 6TH AVE NASHVILLE NASHVILLE, TN 37243	62-0455553	(C)(19)	67,670	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(43) VFW DEPARTMENT OF TEXAS 8503 NORTH IH-35 AUSTIN, TX 78753	74-0964465	(C)(19)	391,752	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(44) VFW DEPARTMENT OF UTAH 3394 N 1000 E NORTH OGDEN, UT 84414	87-0200672	(C)(19)	52,610	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(45) VFW DEPARTMENT OF VERMONT PO BOX 1248 MONTPELIER, VT 05601	03-0179180	(C)(19)	52,898	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(46) VFW DEPARTMENT OF VIRGINIA 403 LEE JACKSON HWY STAUNTON, VA 24401	54-0449022	(C)(19)	199,471	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(47) VFW DEPARTMENT OF WASHINGTON 5213 PACIFIC HWY E FIFE, WA 98424	91-0454080	(C)(19)	212,691	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(48) VFW DEPARTMENT OF WEST VIRGINIA 5532 MACCORKLE AVE SW S CHARLESTON, WV 25309	55-0320759	(C)(19)	46,815	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(49) VFW DEPARTMENT OF WISCONSIN 4622 DUTCH MILL RD MADISON, WI 53716	39-0677613	(C)(19)	208,967	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(50) VFW DEPARTMENT OF WYOMING 7534 ROBIN DR CHEYENNE, WY 82009	83-6005906	(C)(19)	48,992	0		VETERANS SERVICE, COMMUNITY SERVICE, FRATERNAL ACTIVITIES & MEMBER SERVICES
(51) VFW AUXILIARY DEPARTMENT OF ALABAMA 13230 ALABAMA ST ELBERTA, AL 36530	63-0695811	(C)(19)	6,140	0		VETERANS SERVICE & COMMUNITY SERVICE
(52) VFW AUXILIARY DEPARTMENT OF ARIZONA 5630 S 41ST WAY PHOENIX, AZ 85040	86-0828017	(C)(19)	8,134	0		VETERANS SERVICE & COMMUNITY SERVICE
(53) VFW AUXILIARY DEPARTMENT OF CALIFORNIA 3100 FITE CIRCLE SACRAMENTO, CA 95827	94-1011531	(C)(19)	38,469	0		VETERANS SERVICE & COMMUNITY SERVICE
(54) VFW AUXILIARY DEPARTMENT OF COLORADO PO BOX 262 SOUTH FORK, CO 81154	84-6033115	(C)(19)	11,353	0		VETERANS SERVICE & COMMUNITY SERVICE
(55) VFW AUXILIARY DEPARTMENT OF FLORIDA PO BOX 773490 OCALA, FL 34477	23-7326563	(C)(19)	14,521	0		VETERANS SERVICE & COMMUNITY SERVICE
(56) VFW AUXILIARY DEPARTMENT OF ILLINOIS PO BOX 62 AROMA PARK, IL 60910	36-2385214	(C)(19)	20,686	0		VETERANS SERVICE & COMMUNITY SERVICE
(57) VFW AUXILIARY DEPARTMENT OF INDIANA PO BOX 86 MORRIS, IN 47033	35-6042937	(C)(19)	11,724	0		VETERANS SERVICE & COMMUNITY SERVICE
(58) VFW AUXILIARY DEPARTMENT OF IOWA 1812 19TH ST HARLAN, IA 51537	42-6062345	(C)(19)	5,164	0		VETERANS SERVICE & COMMUNITY SERVICE
(59) VFW AUXILIARY DEPARTMENT OF KANSAS PO BOX 158 OSWEGO, KS 67356	48-0507090	(C)(19)	12,908	0		VETERANS SERVICE & COMMUNITY SERVICE
(60) VFW AUXILIARY DEPARTMENT OF MARYLAND 26595 BLUE JAY LN HEBRON, MD 21830	52-1407051	(C)(19)	9,818	0		VETERANS SERVICE & COMMUNITY SERVICE
(61) VFW AUXILIARY DEPARTMENT OF MINNESOTA 25733 JASON AVE CHISAGO CITY, MN 55013	41-0664094	(C)(19)	25,453	0		VETERANS SERVICE & COMMUNITY SERVICE
(62) VFW AUXILIARY DEPARTMENT OF MISSOURI 2189 FOREST LANE ARNOLD, MO 63010	23-7203133	(C)(19)	10,628	0		VETERANS SERVICE & COMMUNITY SERVICE
(63) VFW AUXILIARY DEPARTMENT OF NEBRASKA 311 OAK ST STEINAUER, NE 68441	47-6028250	(C)(19)	7,260	0		VETERANS SERVICE & COMMUNITY SERVICE

(64) VFW AUXILIARY DEPARTMENT OF NEW JERSEY 1224 81ST ST NORTH BERGEN, NJ 07047	22-3086413	(C)(19)	9,110	0		VETERANS SERVICE & COMMUNITY SERVICE
(65) VFW AUXILIARY DEPARTMENT OF NEW YORK 1044 BROADWAY ALBANY, NY 12204	14-1682753	(C)(19)	18,559	0		VETERANS SERVICE & COMMUNITY SERVICE
(66) VFW AUXILIARY DEPARTMENT OF NORTH CAROLINA PO BOX 716 BETHEL, NC 27812	56-0561710	(C)(19)	9,384	0		VETERANS SERVICE & COMMUNITY SERVICE
(67) VFW AUXILIARY DEPARTMENT OF OKLAHOMA PO BOX 95726 OKLAHOMA CITY, OK 73143	73-6096027	(C)(19)	5,631	0		VETERANS SERVICE & COMMUNITY SERVICE
(68) VFW AUXILIARY DEPARTMENT OF OREGON PO BOX 1134 MEDFORD, OR 97501	93-6025794	(C)(19)	6,538	0		VETERANS SERVICE & COMMUNITY SERVICE
(69) VFW AUXILIARY DEPARTMENT OF PENNSYLVANIA 4002 FENTON AVE HARRISBURG, PA 17109	23-1642712	(C)(19)	19,708	0		VETERANS SERVICE & COMMUNITY SERVICE
(70) VFW AUXILIARY DEPARTMENT OF TEXAS 2839 MCKINZIE RD 1 CORPUS CHRISTI, TX 78410	74-6074588	(C)(19)	18,576	0		VETERANS SERVICE & COMMUNITY SERVICE
(71) VFW AUXILIARY DEPARTMENT OF VIRGINIA 539 WESTWOOD DR RICKERSVILLE, VA 29968	54-0697456	(C)(19)	7,637	0		VETERANS SERVICE & COMMUNITY SERVICE
(72) VFW AUXILIARY DEPARTMENT OF WASHINGTON 5213 PACIFIC HWY E FIFE, WA 98424	91-0499052	(C)(19)	11,699	0		VETERANS SERVICE & COMMUNITY SERVICE
(73) VFW AUXILIARY DEPARTMENT OF WEST VIRGINIA 740 LOWER DONNALLY RD CHARLESTON, WV 25304	55-6017166	(C)(19)	5,282	0		VETERANS SERVICE & COMMUNITY SERVICE
(74) VFW AUXILIARY DEPARTMENT OF WISCONSIN PO BOX 666 SILVER LAKE, WI 16275	39-6056026	(C)(19)	21,329	0		VETERANS SERVICE & COMMUNITY SERVICE
(75) VFW AUXILIARY NATIONAL HEADQUARTERS 406 WEST 34TH ST KANSAS CITY, MO 64111	44-0319970	(C)(19)	153,511	0		VETERANS SERVICE & COMMUNITY SERVICE
(76) IMVRF - WHITE SANDS MISSILE RANGE&MVR PO BOX 400 WHITE SANDS MISSILE RAN, NM 88002	02-1909440		30,000	0		VETERANS SERVICE ACTIVITIES
(77) LIBERTY MEMORIAL ASSOCIATION 2 MEMORIAL DRIVE KANSAS CITY, MO 64108	43-6052673	(C)(3)	15,000	0		VETERANS SERVICE ACTIVITIES
(78) VETERANS OF FOREIGN WARS FOUNDATION 406 WEST 34TH ST KANSAS CITY, MO 64111	43-1758998	(C)(3)	104,398	0		VETERANS SERVICE ACTIVITIES
(79) VFW NATIOANL HOME 3573 WAVERLY RD S EATON RAPIDS, MI 48827	38-1359597	(C)(3)	94,397	0		VETERANS SERVICE & COMMUNITY SERVICE
(80) VFW POST 10429 1000 STEVENS DR BENBROOK, TX 76126	51-0204879	(C)(19)	5,010	0		VETERANS SERVICE
(81) VFW POST 1820 3302 AIRPORT RD TEMPLE, TX 76504	74-1365046	(C)(19)	5,030	0		VETERANS SERVICE
(82) VFW POST 2046 1090 MAIN ST MANCHESTER, CT 06040	60-6233610	(C)(19)	5,010	0		VETERANS SERVICE
(83) VFW POST 3000 4342 W AVE L QUARTZ HILL, CA 93536	95-3149300	(C)(19)	5,138	0		VETERANS SERVICE
(84) VFW POST 3386 PO BOX 149 AIRWAY HEIGHTS, WA 99001	91-1122573	(C)(19)	5,350	0		VETERANS SERVICE
(85) VFW POST 4643 1252 HIGHWAY A1A SATELLITE BEACH, FL 32937	59-1384100	(C)(19)	5,050	0		VETERANS SERVICE
(86) VFW POST 549 8424 E OLD SPANISH TRAIL TUCSON, AZ 85710	86-0262837	(C)(19)	7,891	0		VETERANS SERVICE & COMMUNITY SERVICE ACTIVITIES
(87) VFW POST 6018 116 CHANCE ST FAYETTEVILLE, NC 28301	56-1152869	(C)(19)	9,222	0		VETERANS SERVICE & COMMUNITY SERVICE ACTIVITIES
(88) VFW POST 668 1801 11TH AVE N BIRMINGHAM, AL 35234	63-0298086	(C)(19)	5,020	0		VETERANS SERVICE
(89) VFW POST 6935 PO BOX 293 HARRODSBURG, KY 40330	61-6034161	(C)(19)	5,649	0		VETERANS SERVICE &
(90) VFW POST 720 4853 E THOMAS RD PHOENIX, AZ 85018	86-0072057	(C)(19)	5,200	0		VETERANS SERVICE & COMMUNITY SERVICE
(91) VFW POST 8108 PO BOX 2513 RIVERVIEW, FL 33568	59-3240975	(C)(19)	5,090	0		VETERANS SERVICE & COMMUNITY SERVICE
(92) VFW POST 8530	46-6017071	(C)(19)	10,000	0		VETERANS SERVICE &

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	475		366,431	FMV	COSTS OF TRAINING AND CLASSES FOR SERVICE OFFICERS
(2) SCHOLARSHIPS AND AWARDS	455	1,619,585			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
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

Return to Form

Software ID:
Software Version:

efile Public Visual Render		ObjectID: 202323549349300512 - Submission: 2023-12-20		TIN: 44-0474290	
Schedule J (Form 990)		Compensation Information			OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		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. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.			2022 Open to Public Inspection
Name of the organization VETERANS OF FOREIGN WARS OF THE UNITED STATES				Employer identification number 44-0474290	

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50053T Schedule J (Form 990) 2022

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.									
For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.									
Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.									
(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990	
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation					
1 JOHN MUCKELBAUER GENERAL COUNSEL		(i)	187,888	0	0	26,446	23,960	238,294	0
		(ii)	0	0	0	0	0	0	0
2 JAMES LIERZ CHIEF ACCOUNTING OFFICER		(i)	190,264	0	0	37,503	164	227,931	0
		(ii)	0	0	0	0	0	0	0
3 JASON HAILEY CHIEF INFORMATION OFFICER-TERM ENDED 12/31/2022		(i)	155,509	0	30,494	11,116	23,960	221,079	0
		(ii)	0	0	0	0	0	0	0
4 DAN WEST ADJUTANT GENERAL		(i)	178,417	0	3,032	21,890	0	203,339	0
		(ii)	0	0	0	0	0	0	0

5 TIMOTHY M BORLAND
PAST CIC TERM ENDED 7/23

6 KELLY JONES
DIRECTOR DEVELOPMENT

7 MARC GARDUNO
QUARTERMASTER GENERAL

8 DUANE T SARMIENTO
CIC TERM STARTED 7/23

9 RYAN GULLUCCI
EXECUTIVE DIRECTOR, WASHINGTON OFF

(i)	170,601	0	16,578	8,430	1,281	196,890	0
(ii)	0	0	0	0	0	0	0
(i)	139,949	0	0	30,236	23,960	194,145	0
(ii)	0	0	0	0	0	0	0
(i)	166,737	0	2,681	22,223	0	191,641	0
(ii)	0	0	0	0	0	0	0
(i)	166,464	0	5,454	8,322	1,281	181,521	0
(ii)	0	0	0	0	0	0	0
(i)	142,539	0	0	21,181	1,281	165,001	0
(ii)	0	0	0	0	0	0	0

Schedule J (Form 990) 2022

Schedule J (Form 990) 2022

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 1A	FIRST CLASS TRAVEL IS AUTHORIZED FOR CERTAIN OFFICERS UNDER CERTAIN CIRCUMSTANCES, BUT IS NOT GENERALLY AUTHORIZED FOR MOST OFFICERS, DIRECTORS OR KEY EMPLOYEES AND IS NOT USED, EVEN WHEN AUTHORIZED, IN MOST INSTANCES. SPOUSAL TRAVEL IS NOT GENERALLY AUTHORIZED FOR OFFICERS AND DIRECTORS, BUT IS AUTHORIZED BY WRITTEN POLICY FOR CERTAIN OFFICERS AND DIRECTORS FOR SPECIFIC ACTIVITIES.
PART I, LINE 4A	JASON HAILEY RECEIVED ACCRUED VACATION AND SEVERANCE PAYMENTS FROM VETERANS OF FOREIGN WARS FOR HIS MANY YEARS OF LOYAL SERVICE TO THE ORGANIZATION.

Schedule J (Form 990) 2022

Additional Data

Return to Form

Software ID:
Software Version:

efile Public Visual Render

ObjectID: 202323549349300512 - Submission: 2023-12-20

TIN: 44-0474290

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022Open to Public
InspectionName of the organization
VETERANS OF FOREIGN WARS OF
THE UNITED STATES

Employer identification number

44-0474290

Return Reference	Explanation
FORM 990, PART I, QUESTION 6:	MORE THAN THREE THOUSAND VOLUNTEERS ARE ESTIMATED TO PARTICIPATE DIRECTLY IN THE NATIONAL ORGANIZATION ACTIVITIES. THESE VOLUNTEERS SERVE ON VARIOUS COMMITTEES THAT WORK ON VETERANS SERVICE ACTIVITIES, NATIONAL MILITARY SERVICE ACTIVITIES, LEGISLATIVE SERVICE ACTIVITIES AND COMMUNITY SERVICE ACTIVITIES. MORE IMPORTANTLY, HUNDREDS OF THOUSANDS OF MEMBERS, AND THEIR FAMILIES, ARE ESTIMATED TO PARTICIPATE WITH THEIR RESPECTIVE STATE ORGANIZATIONS AND POSTS IN PROGRAMS SPONSORED OR CONDUCTED BY THE VETERANS OF FOREIGN WARS OF THE UNITED STATES. FOR INSTANCE, OVER 5.1 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.
FORM 990, PART VI, SECTION A, LINE 6	SEE ANSWER TO FORM 990, PART VI, SECTION A, QUESTION 1A.
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.
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.
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.
FORM 990, PART VI, SECTION B, LINE 15	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. THE ORGANIZATION UTILIZES THE SERVICES OF A COMPENSATION CONSULTING FIRM TO ANALYZE COMPARABILITY DATA AND ASSIST WITH ESTABLISHMENT OF A SALARY ADMINISTRATION POLICY THAT ASSIGNS ALL EMPLOYEES POSITIONS INTO GRADES BASED ON JOB DESCRIPTIONS, DUTIES AND RESPONSIBILITIES, AND ESTABLISHES A SALARY RANGE 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 OFFICERS AND KEY EMPLOYEES.
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.
FORM 990, PART VI, SECTION B, LINES 10A AND 10B:	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.
FORM 990, PART VI, SECTION A, LINE 1A	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.
FORM 990, PART XI, LINE 9:	PENSION & POST-RETIREMENT RELATED CHANGES OTHER 559,655. THAN ANNUAL PENSION SERVICE COSTS
PART XII, LINE 2C	THE ORGANIZATION HAS NEITHER CHANGED ITS OVERSIGHT PROCESS OR SELECTION PROCESS DURING THE TAX YEAR.
FORM 990, PAGE 1, QUESTION L:	VETERANS OF FOREIGN WARS OF THE UNITED STATES WAS FORMED AS AN UNINCORPORATED ASSOCIATION IN 1899. IT WAS CHARTERED AS A CORPORATION IN 1936 BY AN ACT OF CONGRESS. PUBLIC LAW NO. 630 74TH CONGRESS (H.R. 11454). 36 U.S.C 230101 ET.SEQ.
FORM 990, PAGE 1, QUESTION M:	THE ORGANIZATION IS CONGRESSIONALLY CHARTERED. HEADQUARTERS ARE LOCATED IN KANSAS CITY, MISSOURI.

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

Cat. No. 51056K

Schedule O (Form 990) 2022

Additional Data**Return to Form****Software ID:****Software Version:**

efile Public Visual Render		ObjectID: 202323549349300512 - Submission: 2023-12-20		TIN: 44-0474290	
SCHEDULE R (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. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.			OMB No. 1545-0047
					2022 Open to Public Inspection
Department of the Treasury Internal Revenue Service				Employer identification number 44-0474290	
Name of the organization VETERANS OF FOREIGN WARS OF THE UNITED STATES					

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)		N/A		No

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.

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)VETERANS OF FOREIGN WARS FOUNDATION	B	104,398	FAIR MARKET VALUE
(2)VETERANS OF FOREIGN WARS FOUNDATION	C	2,620,000	FAIR MARKET VALUE
(3)VETERANS OF FOREIGN WARS FOUNDATION	Q	927,022	FAIR MARKET VALUE

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	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(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		Yes	No	

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

Return Reference	Explanation
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Schedule R (Form 990) 2022

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