

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2023 calendar year, or tax year beginning 09-01-2023, and ending 08-31-2024

- 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. % MARC GARDUNO. Doing business as. Number and street (or P.O. box if mail is not delivered to street address): 406 W 34th St. Room/suite. City or town, state or province, country, and ZIP or foreign postal code: Kansas City, MO 64111

D Employer identification number: 44-0474290. E Telephone number: (816) 756-3390. G Gross receipts \$ 180,913,489

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

I Tax-exempt status: 501(c)(3), 501(c)(19) (insert no.), 4947(a)(1) or 527

J Website: www.vfw.org

H(c) Group exemption number

K Form of organization: Corporation, Trust, Association, Other

L Year of formation: 1899. M State of legal domicile:

Part I Summary

1 Briefly describe the organization's mission or most significant activities: See Schedule O.

Table with 3 columns: Line number, Description, Amount. Rows 3-7b showing membership and revenue data.

Table with 3 columns: Line number, Description, Prior Year, Current Year. Rows 8-12 showing revenue breakdown.

Table with 3 columns: Line number, Description, Prior Year, Current Year. Rows 13-19 showing expenses and net revenue.

Table with 3 columns: Line number, Description, Beginning of Current Year, End of Year. Rows 20-22 showing net assets or fund balances.

Part II Signature Block

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

Sign Here	Signature of officer Marc Garduno Quartermaster Gen.			Date 2024-12-23	
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00409286
	Firm's name PICKETT CHANEY & MCMULLEN LLP			Firm's EIN	
	Firm's address 9401 W 87th STREET SUITE 200 OVERLAND PARK, KS 662123755			Phone no. (913) 438-5077	

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2023)

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

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

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 \$ **26,812,176** including grants of \$ **9,974,413**) (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 \$9,974,413 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 (VA) 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 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 424 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 2024 federal fiscal year, the Department of Veterans Affairs reported over 593,000 veterans and eligible dependents represented by VFW Service Officers received more than \$14.6 billion in earned benefits. Additionally, the VFW provided over \$1.35 million in Help-A-Hero scholarships to 337 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, sailors, airmen, Marines and Coast Guard personnel. The VFW testifies before Congress over 20 times every year on important issues impacting veterans.

4b (Code:) (Expenses \$ **16,290,937** including grants of \$ **728,334**) (Revenue \$)

Fraternal and Member Service Activities - 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 \$728,334 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 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 \$ **11,082,340** including grants of \$ **946,501**) (Revenue \$)

Community Service and Public Awareness - Community service is a major priority of the VFW. This includes grants of \$946,501 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 \$652,102 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 \$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	54,185,453			

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		No
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions.	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		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? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</i>		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? <i>If "Yes," complete Schedule D, Part II</i>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	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? <i>If "Yes," complete Schedule D, Part IV</i>		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>	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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <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	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		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
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	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>	15	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>	16		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions.</i>	17	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>	18		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>	19		No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	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
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	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>		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
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):		
a	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
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		No
c	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
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No

Did the organization have a controlled entity within the meaning of section 512(b)(13)?			
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes

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

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	

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

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	223		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Yes	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>	3b		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
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.		
			62
b	Enter the number of voting members included in line 1a, above, who are independent		
			56
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?		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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?	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?	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?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	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		No

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

	Yes	No
10a	Yes	
b	Yes	
11a	Yes	
b		
12a	Yes	
b		

conflicts?		12b	Yes	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes," describe on Schedule O how this was done</i>		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

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

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

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

- 1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 - List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See 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 trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
(1) John Muckelbauer General Counsel	55.0 0.0					X	222,019	0	34,008
(2) James Lierz Chief Accounting Officer	55.0 0.0					X	242,160	0	10,095

(3) Dan West Adjutant General	55.0 0.0	X		X					213,523	0	25,587
(4) Kelly Jones Director, Development	55.0 0.0					X			189,804	0	31,484
(5) Ryan Gallucci Exec Director, Washington off.	55.0 0.0					X			203,568	0	17,258
(6) Marc Garduno Quartermaster General	55.0 0.0	X		X					184,019	0	24,238
(7) Duane T Sarmiento Past CIC - Term ended 7/24	55.0 0.0	X		X					180,208	0	10,130
(8) Alfred J Lipphardt CIC - Term started 7/24	55.0 0.0	X		X					177,521	0	8,719
(9) Brian Walker Assistant Adjutant general	55.0 0.0	X							138,870	0	43,079
(10) David Prohaska Director, Member Service Cntr.	55.0 0.0					X			148,589	0	29,773
(11) Carol L Whitmore Sr. Vice Commander-in-Chief	55.0 0.0	X		X					75,040	0	2,415
(12) Matthew Claussen National Council Member	5.0 0.0	X							31,925	0	0
(13) Norbert K Enos Ntl Council Mbr-Term End 7/24	5.0 0.0	X							9,745	0	0
(14) Timothy C Peters Jr. Vice CIC - Term start 7/24	55.0 0.0	X		X					5,433	0	0
(15) Johnathan R Hackett Ntl Council Mbr-Term End 7/24	5.0 0.0	X							5,395	0	0
(16) Carey Pritchett Ntl Chf of Staff-Term End 7/24	5.0 0.0	X		X					5,144	0	0
(17) Frederick A Green Ntl Council Mbr-Term End 7/24	5.0 0.0	X							4,371	0	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	Highest compensated employee	Former			
(18) Bobby D Tettleton Ntl Council Mbr-Term St. 7/24	5.0 0.0	X						4,275	0	0
(19) Lewis E Wood Ntl Council Mbr-Term End 7/24	5.0 0.0	X						4,164	0	0
(20) Danielle P Smith	5.0	X						4,068	0	0

Ntl Council Mbr-Term St. 7/24	0.0								1,000		
(21) Patrick M Briggs	5.0										
National Council Member	0.0	X							3,907	0	0
(22) Rodney A Birkle	5.0										
Ntl Council Mbr-Term End 7/24	0.0	X							3,904	0	0
(23) Gerald L Peterson	5.0										
Ntl Council Mbr-Term End 7/24	0.0	X							3,859	0	0
(24) William L Tuff	5.0										
National Council Member	0.0	X							3,852	0	0
(25) Paul M Herrera	5.0										
Ntl Council Mbr-Term St. 7/24	0.0	X							3,756	0	0
(26) Dennis L Parizek	5.0										
Ntl Council Mbr-Term End 7/24	0.0	X							3,749	0	0
(27) Leon Rideout	5.0										
National Council Member	0.0	X							3,717	0	0
(28) Rockey A Davis	5.0										
Ntl Council Mbr-Term End 7/24	0.0	X							3,658	0	0
(29) Lenwood P Hampton	5.0										
Ntl Council Mbr-Term End 7/24	0.0	X							3,611	0	0
(30) Jack A Hawley	5.0										
Ntl Council Mbr-Term End 7/24	0.0	X							3,551	0	0
(31) Dale Hoogeveen	5.0										
National Council Member	0.0	X							3,282	0	0
(32) Dave Frei	5.0										
Ntl Chaplain - Term Ended 7/24	0.0	X	X						0	0	0
(33) Rev Peter Hook	5.0										
Ntl Chaplain - Term Start 7/24	0.0	X	X						0	0	0
(34) J Douglas Whitaker	5.0										
Judge Adv Gen-Term Ended 7/24	0.0	X	X						0	0	0
(35) Joshua N Schreck	5.0										
Judge Adv Gen-Term Start 7/24	0.0	X	X						0	0	0
(36) Curtis O Bohlman	5.0										
Surgeon Gen - Term Ended 7/24	0.0	X	X						0	0	0
(37) James R Tuorila	5.0										
Surgeon Gen-Term Started 7/24	0.0	X	X						0	0	0
(38) Jeff Carroll	5.0										
Ntl Chf of Staff-Term St. 7/24	0.0	X	X						0	0	0
(39) Gregory A Stafford	5.0										
Inspector General-Term St 7/24	0.0	X	X						0	0	0
(40) Scott Gedling	5.0										
National Council Member	0.0	X							0	0	0
(41) Daniel F Garcia	5.0										
Ntl Council Mbr-Term St. 7/24	0.0	X							0	0	0
(42) Jeffrey A Eiler	5.0										
Ntl Council Mbr-Term St. 7/24	0.0	X							0	0	0
(43) Donald Barnes	5.0										
National Council Member	0.0	X							0	0	0
(44) Dale E Smith	5.0										
Ntl Council Mbr-Term End 7/24	0.0	X							0	0	0
(45) Dawn M Napier	5.0										
Ntl Council Mbr-Term St. 7/24	0.0	X							0	0	0
(46) David L Stone	5.0										
National Council Member	0.0	X							0	0	0
(47) David Greene	5.0										
National Council Member	0.0	X							0	0	0
(48) John Mitchell	5.0										
National Council Member	0.0	X							0	0	0
(49) Peter Mascetti	5.0										
	0.0	X							0	0	0

(79) Heath N Silcox Ntl Council Mbr-Term St. 7/24	5.0 0.0	X								0	0	0
(80) Charles Magnant National Council Member	5.0 0.0	X								0	0	0
(81) Ken Wiseman National Council Member	5.0 0.0	X								0	0	0
(82) Vernon Anderson National Council Member	5.0 0.0	X								0	0	0
(83) Cory Geisler National Council Member	5.0 0.0	X								0	0	0
1b Sub-Total												
c Total from continuation sheets to Part VII, Section A												
d Total (add lines 1b and 1c)										2,069,119	0	236,786

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? If "Yes," complete Schedule J for such individual	3	No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	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? If "Yes," complete Schedule J for such person	5	No

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Cottonwood Industries, 2801 W 31st St LAWRENCE, KS 66047	Assbly Buddy poppies	1,215,748
Quad Graphics Printing Corp, PO Box 98668 CHICAGO, IL 60693	Printing services	1,159,579
Commerce Register Inc, PO Box 190 MIDLAND PARK, NJ 07432	Data Processing	1,120,988
PEP Response Systems LLC, PO Box 2018 MILFORD, NH 03055	Caging services	1,031,392
Innovairre Studios Inc, 528 Route 13 Suite 200 MILFORD, NH 03055	Fundraising services	921,971

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 30

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Part VIII **Statement of Revenue**

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
1a Federated campaigns				
1b Contributions, Gifts, Grants, and Membership dues				
1c Other Amounts Similar Fundraising events				
1d Related organizations	3,231,160			
1e Government grants (contributions)				

f All other contributions, gifts, grants, and similar amounts not included above	1f
68,689,468	
g Noncash contributions included in lines 1a - 1f:\$	1g
19,629	
h Total. Add lines 1a-1f	71,920,628

		Business Code			
Program Service Revenue	2a MEMBERSHIP DUES	900099	6,993,405	6,993,405	
	ADVERTISING REVENUE	541800	2,552,764		2,552,764
	RENTAL INCOME FROM AFFILIATES	531390	224,012		224,012
	CONVENTION REGISTRATION & BOOTH SPACE	900099	257,475		257,475
	ADMINISTRATIVE SERVICES	900099	71,617	71,617	
	f All other program service revenue.				
9 Total. Add lines 2a-2f.			10,099,273		

3 Investment income (including dividends, interest, and other similar amounts)			4,161,426			4,161,426
4 Income from investment of tax-exempt bond proceeds			0			
5 Royalties			2,009,237			2,009,237
6a Gross rents	6a	(i) Real	901,965			
	6b Less: rental expenses	(ii) Personal	728,350			
	6c Rental income or (loss)		173,615	0		
	d Net rental income or (loss)		173,615			173,615
7a Gross amount from sales of assets other than inventory	7a	(i) Securities	84,641,818			
	7b Less: cost or other basis and sales expenses	(ii) Other	82,111,327			
	7c Gain or (loss)		2,530,491			
	d Net gain or (loss)		2,530,491			2,530,491
a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					0
	8b Less: direct expenses					0
	c Net income or (loss) from fundraising events					0
9a Gross income from gaming activities. See Part IV, line 19	9a					0
	9b Less: direct expenses					0
	c Net income or (loss) from gaming activities					0
10a Gross sales of inventory, less returns and allowances	10a		7,157,093			
	10b Less: cost of goods sold		4,015,030			
	c Net income or (loss) from sales of inventory		3,142,063	3,138,697		3,366

		Business Code			
11a PARKING REVENUE		812930	29,889		29,889

b SUBSCRIPTION REVENUE	511120	6,325			6,325
c INCOME FROM PASSIVE INVESTMENTS	900001	-14,165		-14,165	
d All other revenue					
e Total. Add lines 11a-11d		22,049			
12 Total revenue. See instructions		94,058,782	10,203,719	2,571,854	9,362,581

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	9,589,483	9,589,483		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	1,939,266	1,939,266		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	120,499	120,499		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	1,063,994	850,189	213,805	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	11,908,242	10,446,151	1,069,167	392,924
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	984,388	862,724	92,004	29,660
9 Other employee benefits	2,967,633	2,538,468	340,068	89,097
10 Payroll taxes	1,136,613	990,608	111,762	34,243
11 Fees for services (non-employees):				
a Management	0			
b Legal	257,996		257,996	
c Accounting	109,027		109,027	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	966,715			966,715
f Investment management fees	387,825		387,825	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	5,921,896	1,280,030	1,118,039	3,523,827
12 Advertising and promotion	1,515,705	1,281,772	233,933	
13 Office expenses	1,390,720	1,161,202	173,885	55,633
14 Information technology	0			
15 Royalties	0			
16 Occupancy	1,110,926	993,835	74,544	42,547
17 Travel	1,615,815	1,427,723	182,714	5,378
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	2,643,771	2,643,771		
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	1,025,205	884,949	103,385	36,871
23 Insurance	282,893	246,403	28,309	8,181
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				

Excesses 25% of line 25, column (A) amount, use line 25c expenses on Schedule O.)					
a	DIRECT MAIL AND DUES NOTICES	41,655,839	11,319,013	386,800	29,950,026
b	VFW MAGAZINE AND OTHER PUBLICA	4,314,450	4,314,450		
c	OTHER PROGRAMMATIC ACTIVITIES	1,148,688	1,148,688		
d	TEMPORARY HELP	205,898	94,630	17,696	93,572
e	All other expenses	61,064	51,599	7,752	1,713
25	Total functional expenses. Add lines 1 through 24e	94,324,551	54,185,453	4,908,711	35,230,387
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).	37,266,010	10,655,432	258,704	26,351,874

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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	867	1	789
	2 Savings and temporary cash investments	9,951,009	2	8,829,976
	3 Pledges and grants receivable, net	355,742	3	369,000
	4 Accounts receivable, net	5,182,847	4	1,556,124
	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	0	5	0
	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)	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	2,843,278	8	3,500,512
	9 Prepaid expenses and deferred charges	6,885,863	9	9,016,158
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 34,677,930		
	b Less: accumulated depreciation	10b 27,955,919	7,189,195	10c 6,722,011
	11 Investments—publicly traded securities	180,607,598	11	207,015,362
	12 Investments—other securities. See Part IV, line 11	29,678,077	12	30,873,468
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	581,714	15	648,410
16 Total assets. Add lines 1 through 15 (must equal line 33)	243,276,190	16	268,531,810	
Liabilities	17 Accounts payable and accrued expenses	11,487,141	17	11,083,135
	18 Grants payable	213,254	18	188,346
	19 Deferred revenue	35,388,389	19	36,045,758
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	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	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	75,698,403	25	83,762,003
	26 Total liabilities. Add lines 17 through 25	122,787,187	26	131,079,242
Net Assets	27 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	112,616,261	27	129,675,663

Net Assets or Fund B	28 Net assets with donor restrictions	7,872,742	28	7,776,905
	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	120,489,003	32	137,452,568
	33 Total liabilities and net assets/fund balances	243,276,190	33	268,531,810

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Part XI Reconciliation of Net Assets

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

1 Total revenue (must equal Part VIII, column (A), line 12)	1	94,058,782
2 Total expenses (must equal Part IX, column (A), line 25)	2	94,324,551
3 Revenue less expenses. Subtract line 2 from line 1	3	-265,769
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	120,489,003
5 Net unrealized gains (losses) on investments	5	14,296,583
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	2,932,751
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	137,452,568

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	2a		No
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	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?	3a		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		

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Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990) Department of the Treasury Internal Revenue Service

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

2023

Table with 2 columns: Name of the organization (Veterans of Foreign Wars of The United States) and 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 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).

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) (2023)

Schedule B (Form 990) (2023)

Page 3

Name of organization Veterans of Foreign Wars of The United States	Employer identification number 44-0474290
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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) (2023)

Schedule B (Form 990) (2023)

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
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(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) (2023)

Additional Data

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Software ID:
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SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2022

Open to Public Inspection

Department 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.

Table with 2 columns: Name of the organization (Veterans of Foreign Wars of The United States) and 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.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds and organization policies.

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

Table with 3 columns: Question number, description, and Yes/No response. Includes questions 1-9 regarding conservation easements, including a sub-table for 'Held at the End of the Year' with rows 2a-2d.

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.

Table with 2 columns: Question number and amount. Includes questions 1a-1b and 2a-2b regarding collections of art and historical treasures.

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
b Scholarly research
c Preservation for future generations
d Loan or exchange programs
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
b If "Yes," explain the arrangement in Part XIII and complete the following table:
Table with columns: 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.

- Table with columns: (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?
Table with columns: 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.

Table with columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value
1a Land
b Buildings
c Leasehold improvements
d Equipment
e Other
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)

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) LIMITED PARTNERSHIP INTERESTS	30,873,468	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	30,873,468	

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	0
DISTRIBUTION - STATE & POSTS	83,762,003

income taxes as a part of management and general expenses. Rental 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 no amounts have been recorded at August 31, 2024 or 2023.

Part XI, Line 2d	The amount on line 2d is comprised of the following amount: \$ <387,825> Investment management fees
Part XI, Line 4b	The amount on line 4b is comprised of the following amounts: \$ <728,350> Rental expenses included in Part VIII, Line 6b <4,015,031> Cost of goods sold included on Part VIII, Line 10b _____ \$ <4,743,381> Total
Part XII, Line 2d	The amount on line 2d is comprised of the following amounts: \$ 728,350 Rental expenses included in Part VIII, Line 6b 4,015,031 Cost of goods sold included on Part VIII, Line 10b _____ \$ 4,743,381 Total

Schedule D (Form 990) 2022

Additional Data

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SCHEDULE F (Form 990)

Statement of Activities Outside the United States

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

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

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

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

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

Table with 6 columns: (a) Region, (b) Number of offices in the region, (c) Number of employees, agents, and independent contractors in the region, (d) Activities conducted in region (by type), (e) If activity listed in (d) is a program service, describe specific type of service(s) in the region, (f) Total expenditures for and investments in the region. Includes rows for East Asia and the Pacific, Europe (Including Iceland and Greenland), and a Sub-total.

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

Cat. No. 50082W

Schedule F (Form 990) 2023

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

Table with 9 columns: (a) Name of organization, (b) IRS code section and EIN (if applicable), (c) Region, (d) Purpose of grant, (e) Amount of cash grant, (f) Manner of cash disbursement, (g) Amount of noncash assistance, (h) Description of noncash assistance, (i) Method of valuation (book, FMV, appraisal, other). Includes rows for East Asia and the Pacific and Europe (Including Iceland and Greenland).

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-

SCHEDULE G (Form 990)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047 2023 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 Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. a Mail solicitations b Internet and email solicitations c Phone solicitations d In-person solicitations e Solicitation of non-government grants f Solicitation of government grants g Special fundraising events 2a Did the organization have a written or oral agreement with any individual... 2b If "Yes," list the 10 highest paid individuals or entities (fundraisers)...

Table with 6 columns: (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. Includes rows for Innovairre Studios Inc, Wiland Inc, Specialist Marketing Services, and Merrigan Company.

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, DC, 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

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.

Table with 4 columns: (a) Event #1, (b) Event #2, (c) Other events, (d) Total events. Rows include Revenue (Gross receipts, Less: Contributions, Gross income) and Direct Expenses (Cash prizes, Noncash prizes, Rent/facility costs, Food and beverages, Entertainment, Other direct expenses, Direct expense summary, Net income summary).

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.

Table with 4 columns: (a) Bingo, (b) Pull tabs/Instant bingo/progressive bingo, (c) Other gaming, (d) Total gaming. Rows include Revenue (Gross revenue) and Direct Expenses (Cash prizes, Noncash prizes, Rent/facility costs, Other direct expenses, Volunteer labor, Direct expense summary, Net gaming income summary).

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: _____

Schedule G (Form 990) 2023

- 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 IV, Supplemental Information	The vendor provides the amount for the professional fundraising services that are included as part of the total reimbursable costs of the direct mail program. Innovairre Studios Inc. was paid a total of \$22,646,327 for the fundraising program management, which included the payment for printing, paper, envelopes and fulfillment items. \$966,715 was specifically identified as fundraising management fees.

Additional Data

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Software ID:
Software Version:

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

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization Veterans of Foreign Wars of 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.

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?
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.

Table with 8 columns: (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. Rows 1-21 list various VFW Auxiliary Departments across different states with their respective EINs and grant amounts.

or Pennsylvania 4002 Fenton Ave Harrisburg, PA 17109						Community Service
(22) VFW Auxiliary Department of Texas 2839 McKinzie Rd 1 Corpus Christi, TX 78410	74-6074588	(c)(19)	18,576			Veterans Service & Community Service
(23) VFW Auxiliary Department of Virginia 539 Westwood Dr Rickersville, VA 29968	54-0697456	(c)(19)	7,637			Veterans Service & Community Service
(24) VFW Auxiliary Department of Washington 5213 Pacific Hwy E Fife, WA 98424	91-0499052	(c)(19)	11,699			Veterans Service & Community Service
(25) VFW Auxiliary Department of West Virginia 740 Lower Donnally Rd Charleston, WV 25304	55-6017166	(c)(19)	5,282			Veterans Service & Community Service
(26) VFW Auxiliary Department of Wisconsin PO Box 666 Silver Lake, WI 16275	39-6056026	(c)(19)	21,329			Veterans Service & Community Service
(27) VFW Auxiliary National Headquarters 406 West 34th St Kansas City, MO 64111	44-0319970	(c)(19)	162,201			Veterans Service & Community Service
(28) VFW Department of Alabama 1231 Carmichael Way Montgomery, AL 36123	63-0243614	(c)(19)	90,343			Veterans Service, Community Service, & Fraternal Activities
(29) VFW Department of Alaska 500 E Park Ave Wasilla, AK 85251	92-0017695	(c)(4)	57,387			Veterans Service, Community Service, & Fraternal Activities
(30) VFW Department of Arizona 6423 S Ash Ave Tempe, AZ 85283	86-0076886	(c)(19)	153,377			Veterans Service, Community Service, & Fraternal Activities
(31) VFW Department of Arkansas 4210 East Kiehl Ave Sherwood, AR 72120	71-0184020	(c)(19)	74,040			Veterans Service, Community Service, & Fraternal Activities
(32) VFW Department of California 9136 Elk Grove Blvd Suite 100 Elk Grove, CA 95624	94-0955210	(c)(19)	658,306			Veterans Service, Community Service, & Fraternal Activities
(33) VFW Department of Colorado 1400 Carr St Lakewood, CO 80214	84-0360493	(c)(19)	123,572			Veterans Service, Community Service, & Fraternal Activities
(34) VFW Department of Connecticut PO Box 429 Rocky Hill, CT 06067	06-0575598	(c)(19)	115,066			Veterans Service, Community Service, & Fraternal Activities
(35) VFW Department of Delaware 6 Brookside Dr Wilmington, DE 19804	51-0057830	(c)(19)	58,826			Veterans Service, Community Service, & Fraternal Activities
(36) VFW Department of Florida 543 Sanchez Ave Ocala, FL 34470	59-0494095	(c)(19)	383,271			Veterans Service, Community Service, & Fraternal Activities
(37) VFW Department of Georgia PO Box 3025 Macon, GA 31205	58-0512677	(c)(19)	115,931			Veterans Service, Community Service, & Fraternal Activities
(38) VFW Department of Hawaii 438 Hobron Ln Honolulu, HI 96815	99-0040331	(c)(19)	197,932			Veterans Service, Community Service, & Fraternal Activities
(39) VFW Department of Idaho 1425 S Roosevelt St Boise, ID 83705	82-0182104	(c)(19)	38,166			Veterans Service, Community Service, & Fraternal Activities
(40) VFW Department of Illinois 3300 Constitution Dr Springfield, IL 62791	36-1911490	(c)(19)	329,511			Veterans Service, Community Service, & Fraternal Activities
(41) VFW Department of Indiana 9555 E 59th St Indianapolis, IN 46216	35-6042820	(c)(19)	192,952			Veterans Service, Community Service, & Fraternal Activities
(42) VFW Department of Iowa 3601 Beaver Ave Des Moines, IA 50310	42-0331186	(c)(19)	136,868			Veterans Service, Community Service, & Fraternal Activities
(43) VFW Department of Kansas 115 SW Gage Blvd Topeka, KS 66606	48-0461005	(c)(19)	108,622			Veterans Service, Community Service, & Fraternal Activities
(44) VFW Department of Kentucky 3031 Poplar Level Rd Louisville, KY 40217	61-0406448	(c)(19)	95,837			Veterans Service, Community Service, & Fraternal Activities
(45) VFW Department of Louisiana 10185 Mammoth Ave Baton Rouge, LA 70814	72-0499659	(c)(19)	62,025			Veterans Service, Community Service, & Fraternal Activities
(46) VFW Department of Maine 64 Washburn St Caribou, ME 04736	01-0191822	(c)(19)	66,902			Veterans Service, Community Service, & Fraternal Activities
(47) VFW Department of Maryland 101 N Gay St Baltimore, MD 21202	52-0517415	(c)(19)	159,354			Veterans Service, Community Service, & Fraternal Activities
(48) VFW Department of Massachusetts	04-1242419	(c)(19)	186,174			Veterans Service, Community Service, &

24 Beacon St Boston, MA 02133						Fraternal Activities
(49) VFW Department of Michigan 924 N Washington Ave Lansing, MI 48906	38-1133442	(c)(19)	284,407			Veterans Service, Community Service, & Fraternal Activities
(50) VFW Department of Minnesota 20 W 12th St St Paul, MN 55155	41-0593068	(c)(19)	194,340			Veterans Service, Community Service, & Fraternal Activities
(51) VFW Department of Mississippi 120 N State St Jackson, MS 39201	64-0275576	(c)(4)	44,726			Veterans Service, Community Service, & Fraternal Activities
(52) VFW Department of Missouri 3401 Knipp Dr Jefferson City, MO 65109	44-0515305	(c)(19)	195,933			Veterans Service, Community Service, & Fraternal Activities
(53) VFW Department of Montana 1956 Mt Majo St Ft Harrison, MT 59636	81-0225542	(c)(4)	44,518			Veterans Service, Community Service, & Fraternal Activities
(54) VFW Department of Nebraska 2431 N 48th St Lincoln, NE 68504	47-0343845	(c)(19)	62,845			Veterans Service, Community Service, & Fraternal Activities
(55) VFW Department of Nevada 951 D Ave N Beatty, NV 89003	88-0055900	(c)(19)	77,105			Veterans Service, Community Service, & Fraternal Activities
(56) VFW Department of New Hampshire 158 Liberty St Concord, NH 03301	02-0213632	(c)(4)	67,813			Veterans Service, Community Service, & Fraternal Activities
(57) VFW Department of New Jersey 171 Jersey St Bldg 5 Trenton, NJ 08611	21-0586655	(c)(19)	239,381			Veterans Service, Community Service, & Fraternal Activities
(58) VFW Department of New Mexico PO Box 1084 Ruidoso Downs, NM 88346	85-0123009	(c)(19)	91,692			Veterans Service, Community Service, & Fraternal Activities
(59) VFW Department of New York 69 Sand Creek Rd Albany, NY 12205	13-1436995	(c)(19)	364,169			Veterans Service, Community Service, & Fraternal Activities
(60) VFW Department of North Carolina 917 New Bern Ave Raleigh, NC 27611	56-0470953	(c)(19)	191,542			Veterans Service, Community Service, & Fraternal Activities
(61) VFW Department of North Dakota 1232 Goldenwood Dr West Fargo, ND 58078	45-0215848	(c)(19)	61,643			Veterans Service, Community Service, & Fraternal Activities
(62) VFW Department of Ohio 35 E Chestnut St Columbus, OH 43215	31-4332217	(c)(19)	314,097			Veterans Service, Community Service, & Fraternal Activities
(63) VFW Department of Oklahoma 1103 N Blackwelder Ave Oklahoma City, OK 73106	73-0496245	(c)(19)	103,486			Veterans Service, Community Service, & Fraternal Activities
(64) VFW Department of Oregon 12440 NE Halsey St Portland, OR 97230	93-0304245	(c)(19)	112,769			Veterans Service, Community Service, & Fraternal Activities
(65) VFW Department of Pennsylvania 4002 Fenton Ave Harrisburg, PA 17109	23-1182480	(c)(4)	466,416			Veterans Service, Community Service, & Fraternal Activities
(66) VFW Department of Rhode Island 1 Capitol Hill Providence, RI 02908	05-0254985	(c)(4)	51,040			Veterans Service, Community Service, & Fraternal Activities
(67) VFW Department of South Carolina 210 Glassmaster Rd Lexington, SC 29072	57-0279614	(c)(19)	99,195			Veterans Service, Community Service, & Fraternal Activities
(68) VFW Department of South Dakota 5009 W 12th St Suite 6A Sioux Falls, SD 57106	46-0210486	(c)(4)	38,566			Veterans Service, Community Service, & Fraternal Activities
(69) VFW Department of Tennessee 301 6th Ave Nashville Nashville, TN 37243	62-0455553	(c)(19)	71,547			Veterans Service, Community Service, & Fraternal Activities
(70) VFW Department of Texas 8503 North IH-35 Austin, TX 78753	74-0964465	(c)(19)	405,608			Veterans Service, Community Service, & Fraternal Activities
(71) VFW Department of Utah 3394 N 1000 E North Ogden, UT 84414	87-0200672	(c)(19)	59,936			Veterans Service, Community Service, & Fraternal Activities
(72) VFW Department of Vermont PO Box 1248 Montpelier, VT 05601	03-0179180	(c)(19)	57,346			Veterans Service, Community Service, & Fraternal Activities
(73) VFW Department of Virginia 403 Lee Jackson Hwy Staunton, VA 24401	54-0449022	(c)(19)	215,918			Veterans Service, Community Service, & Fraternal Activities
(74) VFW Department of Washington 5213 Pacific Hwy E Fife, WA 98424	91-0454080	(c)(19)	223,279			Veterans Service, Community Service, & Fraternal Activities
(75) VFW Department of West Virginia 5532 MacCorkle Ave SW	55-0320759	(c)(19)	48,222			Veterans Service, Community Service, & Fraternal Activities

S Charleston, WV 25309						
(76) VFW Department of Wisconsin 4622 Dutch Mill Rd Madison, WI 53716	39-0677613	(c)(19)	210,331			Veterans Service, Community Service, & Fraternal Activities
(77) VFW Department of Wyoming 7534 Robin Dr Cheyenne, WY 82009	83-6005906	(c)(19)	53,325			Veterans Service, Community Service, & Fraternal Activities
(78) VFW National Home 3573 Waverly Rd S Eaton Rapids, MI 48827	38-1359597	(c)(3)	70,350			Veterans Service
(79) VFW Post 152 PO Box 1653 North Kingston, RI 02852	22-2881284	(c)(19)	5,850			Veterans Service
(80) VFW Post 1790 65 East Merrick Rd Valley Stream, NY 11413	23-7336886	(c)(19)	5,500			Community Service
(81) VFW Post 3513 7220 E Wilshire Dr Scottsdale, AZ 85257	86-0227444	(c)(19)	6,500			Veterans Service & Community Service
(82) VFW Post 3559 650 West Avenue Miami Beach, FL 33139	59-1107340	(c)(19)	8,630			Veterans Service & Community Service
(83) VFW Post 5408 4764 Cobb Parkway Acworth, GA 30101	58-1570680	(c)(19)	9,500			Veterans Service & Community Service
(84) VFW Post 549 8424 E Old Spanish Trail Tucson, AZ 85710	86-0262837	(c)(19)	9,957			Veterans Service & Community Service
(85) VFW Post 5990 15850 W El Tiro Marana, AZ 85653	86-0836149	(c)(19)	6,500			Veterans Service & Community Service
(86) VFW Post 6018 116 Chance St Fayetteville, NC 28301	56-1152869	(c)(19)	9,800			Veterans Service & Community Service
(87) VFW Post 6695 1426 S Mill St Plymouth, MI 48170	38-6110958	(c)(19)	7,654			Veterans Service & Community Service
(88) VFW Post 8273 PO Box 2848 Frisco, TX 75034	74-0964465	(c)(19)	5,700			Veterans Service & Community Service
(89) VFW Post 9400 804 E Purdue Ave Phoenix, AZ 85020	86-0114759	(c)(19)	5,500			Veterans Service
(90) VFW Post 9832 4610 Sunray Dr Jackson, MS 39213	57-0915846	(c)(19)	5,500			Veterans Service & Community Service

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 2
 3 Enter total number of other organizations listed in the line 1 table 88

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	424		384,330	FMV	Training for veteran
(2) Scholarships and awards	447	1,554,936			
(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, Question 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.
Part II, Question 1(h)	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.

Schedule J (Form 990) Compensation Information 2023 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. Table with columns for questions 1a-9 and Yes/No responses.

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50053T Schedule J (Form 990) 2023

Schedule J (Form 990) 2023 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.

Table with 8 columns: (A) Name and Title, (B) Breakdown of W-2, 1099-MISC compensation, (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. Rows include John Muckelbauer, James Lierz, Dan West, and Kelly Jones.

5 Ryan Gallucci
Exec Director, Washington off.

(i)	184,568		19,000	15,977	1,281	220,826	19,000
(ii)	-----	-----	-----	-----	-----	-----	-----

6 Marc Garduno
Quartermaster General

(i)	181,888		2,131	24,238		208,257	
(ii)	-----	-----	-----	-----	-----	-----	-----

7 Duane T Sarmiento
Past CIC - Term ended 7/24

(i)	177,517		2,691	8,849	1,281	190,338	
(ii)	-----	-----	-----	-----	-----	-----	-----

8 Alfred J Lipphardt
CIC - Term started 7/24

(i)	174,381		3,140	8,719		186,240	
(ii)	-----	-----	-----	-----	-----	-----	-----

9 Brian Walker
Assistant Adjutant general

(i)	138,048		822	19,119	23,960	181,949	
(ii)	-----	-----	-----	-----	-----	-----	-----

10 David Prohaska
Director, Member Service Cntr.

(i)	128,849		19,740	5,813	23,960	178,362	19,740
(ii)	-----	-----	-----	-----	-----	-----	-----

Schedule J (Form 990) 2023

Schedule J (Form 990) 2023

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
Schedule J, Part 1, Line 1a	First class travel is authorized for certain officers under certain circumstances, but is not generally authorized for most officers, directors or key employees and is not used, even when authorized, in most instances. Spousal travel is not generally authorized for officers and directors, but is authorized by written policy for certain officers and directors for specific activities.
Schedule J, Part 1, Line 4a	The VFW had a severance plan which provided benefits to employees upon termination, who have been employed for at least 10 years of service. The overall benefit increased as the length of service increased. Effective September 1, 2023, the VFW froze the benefit accrual for this plan, and employees that had the 10 years of service and were vested in the plan were provided the option of having their accrued benefit paid out immediately or paid out upon future separation from the VFW. John Muckelbauer, James Lierz, Kelly Jones, Ryan Gallucci, and David Prohaska were employees that elected to have their accrued benefit paid out during the year based on their many years of loyal service to the organization.

Schedule J (Form 990) 2023

Additional Data

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efile Public Visual Render	ObjectID: 202433589349300763 - Submission: 2024-12-23	TIN: 44-0474290
SCHEDULE O (Form 990)	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 2023 Open to Public Inspection

Name of the organization Veterans of Foreign Wars of The United States	Employer identification number 44-0474290
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Return Reference	Explanation
Form 990, Page 1, Item 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.
Form 990, Page 1, Part I, Question 1	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.
Form 990, Page 1, 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, almost 6 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, Question 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 are 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. One of the 52 regional representatives serving on the Council is also serving as one of the appointed 11 officers, so there are currently 62 Council members.
Form 990, Part VI, Section A, Question 6	See answer to Part VI, Section A, Question 1a.
Form 990, Section A, Question 7a and 7b	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 A, Question 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	This 990 was prepared by an independent certified public accountant who worked with professional employees in the Accounting
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Form 990, Part VI, Section A, Question 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 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, Question 15a & 15b	The organization's CEO, the Commander-in-Chief, and the two Vice Commanders-in-Chief are elected by the National Convention and typically serve a single, one-year term in each position. Their compensation is specifically established by the National Council of Administration (Board of Directors) and is specifically approved by the National Council of Administration as part of its deliberation and approval of the annual budget. 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, Question 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 XI, Line 9	The amount is the pension and post-retirement related changes other than annual pension service costs.

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Cat. No. 51056K

Schedule O (Form 990) 2023

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