

Return of Organization Exempt From Income Tax

2024

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 2024 calendar year, or tax year beginning 09/01/2024 and ending 08/31/2025

B Check if applicable: C Name of organization: VETERANS OF FOREIGN WARS OF THE UNITED STATES D Employer identification number: 44-0474290 E Telephone number: (816) 756-3390 G Gross receipts \$: 176,263,720. F Name and address of principal officer: MARC GARDUNO H(a) Is this a group return for subordinates? H(b) Are all subordinates included? I Tax-exempt status: 501(c)(3) 501(c)(19) 4947(a)(1) 527 J Website: WWW.VFW.ORG K Form of organization: X Corporation L Year of formation: 1899 M State of legal domicile:

Part I Summary

Table with 3 columns: Line number, Description, and Amount. Rows include: 1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O. 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3-6 Governance metrics. 7a-7b Revenue and taxable income. 8-12 Revenue breakdown. 13-19 Expenses breakdown. 20-22 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, Date, Title QUARTERMASTER GEN. Paid Preparer Use Only: Print/Type preparer's name JASON F ANDERSON, Preparer's signature, Date 12/12/2025, Check self-employed, PTIN P00409286, Firm's name PICKETT, CHANEY & MCMULLEN LLP, Firm's EIN 48-1246310, Firm's address 9401 W. 87TH STREET, SUITE 200 OVERLAND PARK, KS 66212-3755, Phone no. 913-438-5077

May the IRS discuss this return with the preparer shown above? See instructions. X Yes

For Paperwork Reduction Act Notice, see the separate instructions.

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III  Yes  No

**1** Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

**4a** (Code: \_\_\_\_\_) (Expenses \$ 27,776,851. including grants of \$ 9,843,491. ) (Revenue \$ \_\_\_\_\_ )

SEE SCHEDULE O

**4b** (Code: \_\_\_\_\_) (Expenses \$ 15,328,587. including grants of \$ 537,800. ) (Revenue \$ \_\_\_\_\_ )

SEE SCHEDULE O

**4c** (Code: \_\_\_\_\_) (Expenses \$ 14,948,141. including grants of \$ 876,975. ) (Revenue \$ \_\_\_\_\_ )

SEE SCHEDULE O

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

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

**4e** Total program service expenses 58,053,579.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

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 [ ]

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> (continued)		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return <span style="float:right">2a 222</span>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	X	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> . . . . .	X	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		X
<b>b</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).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . . <span style="float:right">7d</span>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . . <span style="float:right">10a</span>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . . <span style="float:right">10b</span>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders . . . . . <span style="float:right">11a</span>		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <span style="float:right">11b</span>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . . <span style="float:right">12b</span>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <span style="float:right">13a</span> <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . . <span style="float:right">13b</span>		
<b>c</b>	Enter the amount of reserves on hand . . . . . <span style="float:right">13c</span>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> . . . . .		
<b>15</b>	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.		X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> 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.		

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (62), 1b (56), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b (X), 11a (X), 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b (X).

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.
MARC GARDUNO 406 W. 34TH ST. KANSAS CITY, MO 64111

JSA 816-756-3390

**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  X

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

See 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 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			
(1) JOHN MUCKELBAUER GENERAL COUNSEL	55.00 NONE						X	218,797.	NONE	53,382.
(2) RYAN GALLUCCI EXEC DIRECTOR, WASHINGTON OFF.	55.00 NONE						X	212,702.	NONE	44,694.
(3) JAMES LIERZ CHIEF ACCOUNTING OFFICER	55.00 NONE						X	220,959.	NONE	31,337.
(4) DAN WEST ADJUTANT GENERAL	55.00 NONE	X		X				225,558.	NONE	26,338.
(5) ALFRED J. LIPPHARDT PAST CIC - TERM ENDED 8/25	55.00 NONE	X		X				221,515.	NONE	10,430.
(6) MARC GARDUNO QUARTERMASTER GENERAL	55.00 NONE	X		X				202,103.	NONE	25,308.
(7) KELLY JONES DIRECTOR, DEVELOPMENT	55.00 NONE						X	154,758.	NONE	47,799.
(8) CAROL L. WHITMORE CIC - TERM STARTED 8/25	55.00 NONE	X		X				184,494.	NONE	8,880.
(9) DAVID PROHASKA DIRECTOR, MEMBER SERVICE CNTR.	55.00 NONE						X	151,074.	NONE	42,020.
(10) BRIAN WALKER ASSISTANT ADJUTANT GENERAL	55.00 NONE	X						145,204.	NONE	44,153.
(11) TIMOTHY C. PETERS JR. VICE CIC - TERM END 8/25	55.00 NONE	X		X				82,914.	NONE	2,801.
(12) PETER MASCETTI NATIONAL COUNCIL MEMBER	5.00 NONE	X						10,564.	NONE	NONE
(13) JEFF CARROLL NATIONAL COUNCIL MEMBER	5.00 NONE	X						8,742.	NONE	NONE
(14) RONALD H SCHAEDEL, SR NATIONAL COUNCIL MEMBER	5.00 NONE	X						5,035.	NONE	NONE

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

Table with 7 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes rows for DENISE PERRY, DAVID GREENE, STEVEN SANPEDROS, GLENN UMBERGER, JR., ERIC SEGUNDO, GENE RATIGLIANO, VICTORIA R HADDOX, JOHN MITCHELL, LEON RIDEOUT, JAMES L LAYTON, HEATH N SILCOX, and sub-totals.

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 28

Table with 3 columns: Question number, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

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.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes empty rows for data entry.

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

**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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
( 26 ) ERIC DUKAT NTL COUNCIL MBR-TERM END 8/25	5.00 NONE	X						3,768.	NONE	NONE
( 27 ) ROBERT DAUGHERTY NATIONAL COUNCIL MEMBER	5.00 NONE	X						175.	NONE	NONE
( 28 ) KEN CORR NATIONAL COUNCIL MEMBER	5.00 NONE	X						90.	NONE	NONE
( 29 ) DONALD BARNES NATIONAL COUNCIL MEMBER	5.00 NONE	X						85.	NONE	NONE
( 30 ) KEN STEIN NATIONAL COUNCIL MEMBER	5.00 NONE	X						84.	NONE	NONE
( 31 ) CHARLES MAGNANT NATIONAL COUNCIL MEMBER	5.00 NONE	X						60.	NONE	NONE
( 32 ) JEFFREY A. EILER NATIONAL COUNCIL MEMBER	5.00 NONE	X						50.	NONE	NONE
( 33 ) DALE HOOGEVEEN NATIONAL COUNCIL MEMBER	5.00 NONE	X						40.	NONE	NONE
( 34 ) BERT W KEY NATIONAL COUNCIL MEMBER	5.00 NONE	X						35.	NONE	NONE
( 35 ) BOBBY LOVERGNE NATIONAL COUNCIL MEMBER	5.00 NONE	X						30.	NONE	NONE
( 36 ) CORY GEISLER SR. VICE CIC - TERM START 8/25	55.00 NONE	X		X				NONE	NONE	NONE
<b>1b Sub-total</b> . . . . .										
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>d Total (add lines 1b and 1c)</b> . . . . .										

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 ▶

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

**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

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

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

Table with 7 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Rows include individuals like Darren Atkins, Peter Hook, Ron Rusakiewicz, etc.

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

Table with 3 columns: Question number, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

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.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes a row for total number of independent contractors.

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

**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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
( 48 ) DAVID L. STONE ----- NATIONAL COUNCIL MEMBER	5.00 ----- NONE	X						NONE	NONE	NONE
( 49 ) STANLEY BORUSIEWICZ ----- NTL COUNCIL MBR-TERM ST. 8/25	5.00 ----- NONE	X						NONE	NONE	NONE
( 50 ) BOBBY D TETTLETON ----- NATIONAL COUNCIL MEMBER	5.00 ----- NONE	X						NONE	NONE	NONE
( 51 ) MATTHEW CLAUSSEN ----- NATIONAL COUNCIL MEMBER	5.00 ----- NONE	X						NONE	NONE	NONE
( 52 ) JOHNNY R. CAPPS ----- NATIONAL COUNCIL MEMBER	5.00 ----- NONE	X						NONE	NONE	NONE
( 53 ) ROB QUINN ----- NTL COUNCIL MBR-TERM ST. 8/25	5.00 ----- NONE	X						NONE	NONE	NONE
( 54 ) MICHAEL BRAMAN ----- NTL COUNCIL MBR-TERM END 8/25	5.00 ----- NONE	X						NONE	NONE	NONE
( 55 ) PATRICK M. BRIGGS ----- NATIONAL COUNCIL MEMBER	5.00 ----- NONE	X						NONE	NONE	NONE
( 56 ) ANTHONY KIMBLE ----- NTL COUNCIL MBR-TERM ST. 8/25	5.00 ----- NONE	X						NONE	NONE	NONE
( 57 ) MICHAEL EASON ----- NTL COUNCIL MBR-TERM ST. 8/25	5.00 ----- NONE	X						NONE	NONE	NONE
( 58 ) KEITH JACKSON ----- NTL COUNCIL MBR-TERM ST. 8/25	5.00 ----- NONE	X						NONE	NONE	NONE
<b>1b Sub-total</b> . . . . .										
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>d Total (add lines 1b and 1c)</b> . . . . .										

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 ▶

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

**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

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

**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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
( 59 ) KEVIN CONKLIN NATIONAL COUNCIL MEMBER	5.00 NONE	X					NONE	NONE	NONE	
( 60 ) STEVEN M. ORGAN NATIONAL COUNCIL MEMBER	5.00 NONE	X					NONE	NONE	NONE	
( 61 ) ERIC SULLIVAN NATIONAL COUNCIL MEMBER	5.00 NONE	X					NONE	NONE	NONE	
( 62 ) JOSEPH SMITH NATIONAL COUNCIL MEMBER	5.00 NONE	X					NONE	NONE	NONE	
( 63 ) DAVID A SOUSA NATIONAL COUNCIL MEMBER	5.00 NONE	X					NONE	NONE	NONE	
( 64 ) LUDDIE SMITH NATIONAL COUNCIL MEMBER	5.00 NONE	X					NONE	NONE	NONE	
( 65 ) VICTOR R LETOURNEAUT NATIONAL COUNCIL MEMBER	5.00 NONE	X					NONE	NONE	NONE	
( 66 ) WILLIAM L. TUFF NATIONAL COUNCIL MEMBER	5.00 NONE	X					NONE	NONE	NONE	
( 67 ) CURT WATTS NATIONAL COUNCIL MEMBER	5.00 NONE	X					NONE	NONE	NONE	
( 68 ) NATHANIEL SMITH NTL COUNCIL MBR-TERM ST. 8/25	5.00 NONE	X					NONE	NONE	NONE	
( 69 ) SCOTT GOULD NTL COUNCIL MBR-TERM ST. 8/25	5.00 NONE	X					NONE	NONE	NONE	
<b>1b Sub-total</b> . . . . .										
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>d Total (add lines 1b and 1c)</b> . . . . .										

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 ▶

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

**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

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

**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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
( 70 ) EDWIN TUFTS ----- NATIONAL COUNCIL MEMBER	5.00 ----- NONE	X						NONE	NONE	NONE
( 71 ) BARBARA MCKEAN ----- NATIONAL COUNCIL MEMBER	5.00 ----- NONE	X						NONE	NONE	NONE
( 72 ) INGEBORG A CONLEY ----- NATIONAL COUNCIL MEMBER	5.00 ----- NONE	X						NONE	NONE	NONE
( 73 ) KEN WISEMAN ----- NATIONAL COUNCIL MEMBER	5.00 ----- NONE	X						NONE	NONE	NONE
( 74 ) PAUL M HERRERA ----- NATIONAL COUNCIL MEMBER	5.00 ----- NONE	X						NONE	NONE	NONE
( 75 ) RICHARD OGDEN ----- NTL COUNCIL MBR-TERM ST. 8/25	5.00 ----- NONE	X						NONE	NONE	NONE
( 76 ) VERNON ANDERSON ----- NTL COUNCIL MBR-TERM END 8/25	5.00 ----- NONE	X						NONE	NONE	NONE
( 77 ) TOM HEATH ----- NTL COUNCIL MBR-TERM ST. 8/25	5.00 ----- NONE	X						NONE	NONE	NONE
( 78 ) DANIELLE P SMITH ----- NATIONAL COUNCIL MEMBER	5.00 ----- NONE	X						NONE	NONE	NONE
-----										
-----										
<b>1b Sub-total</b> . . . . .										
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>d Total (add lines 1b and 1c)</b> . . . . .										

**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 ▶

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
SEE SCHEDULE O		

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 30

Part VIII Statement of Revenue

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

Table with columns (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512-514. Rows include Contributions, Grants, and Other Similar Amounts; Program Service Revenue; Other Revenue; and Miscellaneous Revenue.

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

Table with 5 columns: (A) Total expenses, (B) Program service expenses, (C) Management and general expenses, (D) Fundraising expenses. Rows include categories like Grants, Salaries, Pension, and Total functional expenses.

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing . . . . .	789.	<b>1</b>	639.
	<b>2</b> Savings and temporary cash investments . . . . .	8,829,976.	<b>2</b>	10,098,712.
	<b>3</b> Pledges and grants receivable, net . . . . .	369,000.	<b>3</b>	2,875,063.
	<b>4</b> Accounts receivable, net . . . . .	1,556,124.	<b>4</b>	1,009,667.
	<b>5</b> 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 . . . . .	NONE	<b>5</b>	NONE
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .	NONE	<b>6</b>	NONE
	<b>7</b> Notes and loans receivable, net . . . . .	NONE	<b>7</b>	NONE
	<b>8</b> Inventories for sale or use . . . . .	3,500,512.	<b>8</b>	3,586,164.
	<b>9</b> Prepaid expenses and deferred charges . . . . .	9,016,158.	<b>9</b>	9,711,082.
	<b>10 a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 36,887,499.		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 28,660,104.		
	<b>11</b> Investments - publicly traded securities. . . . .	207,015,362.	<b>11</b>	224,440,194.
	<b>12</b> Investments - other securities. See Part IV, line 11 . . . . .	30,873,468.	<b>12</b>	32,250,004.
	<b>13</b> Investments - program-related. See Part IV, line 11. . . . .	NONE	<b>13</b>	NONE
	<b>14</b> Intangible assets . . . . .	NONE	<b>14</b>	NONE
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	648,410.	<b>15</b>	619,340.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	268,531,810.	<b>16</b>	292,818,260.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	11,083,135.	<b>17</b>	21,844,704.
	<b>18</b> Grants payable . . . . .	188,346.	<b>18</b>	169,637.
	<b>19</b> Deferred revenue . . . . .	36,045,758.	<b>19</b>	36,783,670.
	<b>20</b> Tax-exempt bond liabilities . . . . .	NONE	<b>20</b>	NONE
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	NONE	<b>21</b>	NONE
	<b>22</b> 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 . . . . .	NONE	<b>22</b>	NONE
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	NONE	<b>23</b>	NONE
	<b>24</b> Unsecured notes and loans payable to unrelated third parties. . . . .	NONE	<b>24</b>	NONE
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .	83,762,003.	<b>25</b>	88,080,292.
	<b>26 Total liabilities.</b> Add lines 17 through 25. . . . .	131,079,242.	<b>26</b>	146,878,303.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.</b> <input checked="" type="checkbox"/>			
	<b>27</b> Net assets without donor restrictions . . . . .	129,675,663.	<b>27</b>	138,058,178.
	<b>28</b> Net assets with donor restrictions. . . . .	7,776,905.	<b>28</b>	7,881,779.
	<b>Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.</b> <input type="checkbox"/>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>31</b>	
	<b>32</b> Total net assets or fund balances . . . . .	137,452,568.	<b>32</b>	145,939,957.
<b>33</b> Total liabilities and net assets/fund balances. . . . .	268,531,810.	<b>33</b>	292,818,260.	

**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	103,347,960.
2	Total expenses (must equal Part IX, column (A), line 25)	2	101,756,426.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,591,534.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	137,452,568.
5	Net unrealized gains (losses) on investments	5	5,842,243.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	1,053,612.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	145,939,957.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? . . . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . .  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 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? . . . . .
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits . . .

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

**Schedule B  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

**Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

Name of the organization

Employer identification number

VETERANS OF FOREIGN WARS OF THE UNITED STATES

44-0474290

**Organization type** (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 19 ) (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 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), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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									
1	N/A <hr/> <hr/>	\$ 18,200.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%; padding: 2px;">Person</td> <td style="width:5%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="width:65%;"></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>		Payroll	<input type="checkbox"/>		Noncash	<input type="checkbox"/>	
Person	<input checked="" type="checkbox"/>											
Payroll	<input type="checkbox"/>											
Noncash	<input type="checkbox"/>											
2	N/A <hr/> <hr/>	\$ 10,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%; padding: 2px;">Person</td> <td style="width:5%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="width:65%;"></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>		Payroll	<input type="checkbox"/>		Noncash	<input type="checkbox"/>	
Person	<input checked="" type="checkbox"/>											
Payroll	<input type="checkbox"/>											
Noncash	<input type="checkbox"/>											
3	N/A <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%; padding: 2px;">Person</td> <td style="width:5%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="width:65%;"></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>		Payroll	<input type="checkbox"/>		Noncash	<input type="checkbox"/>	
Person	<input checked="" type="checkbox"/>											
Payroll	<input type="checkbox"/>											
Noncash	<input type="checkbox"/>											
4	N/A <hr/> <hr/>	\$ 10,075.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%; padding: 2px;">Person</td> <td style="width:5%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="width:65%;"></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>		Payroll	<input type="checkbox"/>		Noncash	<input type="checkbox"/>	
Person	<input checked="" type="checkbox"/>											
Payroll	<input type="checkbox"/>											
Noncash	<input type="checkbox"/>											
5	N/A <hr/> <hr/>	\$ 358,226.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%; padding: 2px;">Person</td> <td style="width:5%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="width:65%;"></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>		Payroll	<input type="checkbox"/>		Noncash	<input type="checkbox"/>	
Person	<input checked="" type="checkbox"/>											
Payroll	<input type="checkbox"/>											
Noncash	<input type="checkbox"/>											
6	N/A <hr/> <hr/>	\$ 101,186.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%; padding: 2px;">Person</td> <td style="width:5%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="width:65%;"></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>		Payroll	<input type="checkbox"/>		Noncash	<input type="checkbox"/>	
Person	<input checked="" type="checkbox"/>											
Payroll	<input type="checkbox"/>											
Noncash	<input type="checkbox"/>											

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
7	N/A <hr/> <hr/>	\$ 25,506.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	N/A <hr/> <hr/>	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	N/A <hr/> <hr/>	\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	N/A <hr/> <hr/>	\$ 206,420.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	N/A <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	N/A <hr/> <hr/>	\$ 6,650.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
13	N/A <hr/> <hr/>	\$ 19,933.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	N/A <hr/> <hr/>	\$ 21,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	N/A <hr/> <hr/>	\$ 15,905.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	N/A <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	N/A <hr/> <hr/>	\$ 13,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	N/A <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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			
19	N/A <hr/> <hr/>	\$ 10,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person <input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll <input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash <input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person <input checked="" type="checkbox"/>	Payroll <input type="checkbox"/>	Noncash <input type="checkbox"/>
Person <input checked="" type="checkbox"/>						
Payroll <input type="checkbox"/>						
Noncash <input type="checkbox"/>						
20	N/A <hr/> <hr/>	\$ 98,345.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person <input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll <input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash <input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person <input checked="" type="checkbox"/>	Payroll <input type="checkbox"/>	Noncash <input type="checkbox"/>
Person <input checked="" type="checkbox"/>						
Payroll <input type="checkbox"/>						
Noncash <input type="checkbox"/>						
21	N/A <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person <input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll <input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash <input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person <input checked="" type="checkbox"/>	Payroll <input type="checkbox"/>	Noncash <input type="checkbox"/>
Person <input checked="" type="checkbox"/>						
Payroll <input type="checkbox"/>						
Noncash <input type="checkbox"/>						
22	N/A <hr/> <hr/>	\$ 7,390.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person <input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll <input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash <input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person <input checked="" type="checkbox"/>	Payroll <input type="checkbox"/>	Noncash <input type="checkbox"/>
Person <input checked="" type="checkbox"/>						
Payroll <input type="checkbox"/>						
Noncash <input type="checkbox"/>						
23	N/A <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person <input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll <input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash <input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person <input checked="" type="checkbox"/>	Payroll <input type="checkbox"/>	Noncash <input type="checkbox"/>
Person <input checked="" type="checkbox"/>						
Payroll <input type="checkbox"/>						
Noncash <input type="checkbox"/>						
24	N/A <hr/> <hr/>	\$ 59,333.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person <input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll <input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash <input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person <input checked="" type="checkbox"/>	Payroll <input type="checkbox"/>	Noncash <input type="checkbox"/>
Person <input checked="" type="checkbox"/>						
Payroll <input type="checkbox"/>						
Noncash <input type="checkbox"/>						

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
25	N/A <hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	N/A <hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	N/A <hr/> <hr/> <hr/>	\$ 60,938.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	N/A <hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	N/A <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	N/A <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
31	N/A <hr/> <hr/>	\$ 13,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	N/A <hr/> <hr/>	\$ 155,522.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	N/A <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36	N/A <hr/> <hr/>	\$ 45,007.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
37	N/A <hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	N/A <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	N/A <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	N/A <hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	N/A <hr/> <hr/> <hr/>	\$ 100,005.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	N/A <hr/> <hr/> <hr/>	\$ 9,975.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
43	N/A <hr/> <hr/> <hr/>	\$ 88,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44	N/A <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45	N/A <hr/> <hr/> <hr/>	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46	N/A <hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47	N/A <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
48	N/A <hr/> <hr/> <hr/>	\$ 374,268.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
49	N/A <hr/> <hr/>	\$ 3,352,207.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
50	N/A <hr/> <hr/>	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
51	N/A <hr/> <hr/>	\$ 9,218.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
52	N/A <hr/> <hr/>	\$ 8,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
53	N/A <hr/> <hr/>	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
54	N/A <hr/> <hr/>	\$ 23,430.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
55	N/A <hr/> <hr/>	\$ 5,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
56	N/A <hr/> <hr/>	\$ 26,260.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
57	N/A <hr/> <hr/>	\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
58	N/A <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
59	N/A <hr/> <hr/>	\$ 52,090.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
60	N/A <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
61	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
62	N/A <hr/> <hr/>	\$ 45,885.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
63	N/A <hr/> <hr/>	\$ 189,502.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
64	N/A <hr/> <hr/>	\$ 22,746.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
65	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
66	N/A <hr/> <hr/>	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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						
67	N/A <hr/> <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
68	N/A <hr/> <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
69	N/A <hr/> <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
70	N/A <hr/> <hr/> <hr/>	\$ 20,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
71	N/A <hr/> <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
72	N/A <hr/> <hr/> <hr/>	\$ 20,170.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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						
73	N/A <hr/> <hr/> <hr/>	\$ <u>7,000.</u>	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
74	N/A <hr/> <hr/> <hr/>	\$ <u>5,000.</u>	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
75	N/A <hr/> <hr/> <hr/>	\$ <u>8,200.</u>	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
76	N/A <hr/> <hr/> <hr/>	\$ <u>6,000.</u>	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
77	N/A <hr/> <hr/> <hr/>	\$ <u>10,200.</u>	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
78	N/A <hr/> <hr/> <hr/>	\$ <u>16,129.</u>	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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									
79	N/A <hr/> <hr/> <hr/>	\$ 6,450.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; padding: 2px;">Person</td> <td style="width:33%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="width:33%;"></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>		Payroll	<input type="checkbox"/>		Noncash	<input type="checkbox"/>	
Person	<input checked="" type="checkbox"/>											
Payroll	<input type="checkbox"/>											
Noncash	<input type="checkbox"/>											
80	N/A <hr/> <hr/> <hr/>	\$ 5,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; padding: 2px;">Person</td> <td style="width:33%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="width:33%;"></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>		Payroll	<input type="checkbox"/>		Noncash	<input type="checkbox"/>	
Person	<input checked="" type="checkbox"/>											
Payroll	<input type="checkbox"/>											
Noncash	<input type="checkbox"/>											
81	N/A <hr/> <hr/> <hr/>	\$ 6,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; padding: 2px;">Person</td> <td style="width:33%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="width:33%;"></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>		Payroll	<input type="checkbox"/>		Noncash	<input type="checkbox"/>	
Person	<input checked="" type="checkbox"/>											
Payroll	<input type="checkbox"/>											
Noncash	<input type="checkbox"/>											
82	N/A <hr/> <hr/> <hr/>	\$ 75,000.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; padding: 2px;">Person</td> <td style="width:33%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="width:33%;"></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>		Payroll	<input type="checkbox"/>		Noncash	<input type="checkbox"/>	
Person	<input checked="" type="checkbox"/>											
Payroll	<input type="checkbox"/>											
Noncash	<input type="checkbox"/>											
83	N/A <hr/> <hr/> <hr/>	\$ 6,195.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; padding: 2px;">Person</td> <td style="width:33%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="width:33%;"></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>		Payroll	<input type="checkbox"/>		Noncash	<input type="checkbox"/>	
Person	<input checked="" type="checkbox"/>											
Payroll	<input type="checkbox"/>											
Noncash	<input type="checkbox"/>											
84	N/A <hr/> <hr/> <hr/>	\$ 13,565.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; padding: 2px;">Person</td> <td style="width:33%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="width:33%;"></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>		Payroll	<input type="checkbox"/>		Noncash	<input type="checkbox"/>	
Person	<input checked="" type="checkbox"/>											
Payroll	<input type="checkbox"/>											
Noncash	<input type="checkbox"/>											

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
85	N/A <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
86	N/A <hr/> <hr/> <hr/>	\$ 17,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
87	N/A <hr/> <hr/> <hr/>	\$ 375,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
88	N/A <hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
89	N/A <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
90	N/A <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
91	N/A <hr/> <hr/>	\$ 5,866.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
92	N/A <hr/> <hr/>	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
93	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
94	N/A <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
95	N/A <hr/> <hr/>	\$ 55,169.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
96	N/A <hr/> <hr/>	\$ 16,478.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
97	N/A <hr/> <hr/>	\$ 15,303.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
98	N/A <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
99	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
100	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
101	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
102	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
103	N/A <hr/> <hr/>	\$ <u>6,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
104	N/A <hr/> <hr/>	\$ <u>6,090.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
105	N/A <hr/> <hr/>	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
106	N/A <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
107	N/A <hr/> <hr/>	\$ <u>6,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
108	N/A <hr/> <hr/>	\$ <u>10,009.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
109	N/A <hr/> <hr/>	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
110	N/A <hr/> <hr/>	\$ 85,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
111	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
112	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
113	N/A <hr/> <hr/>	\$ 699,731.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
114	N/A <hr/> <hr/>	\$ 5,451.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
115	N/A <hr/> <hr/>	\$ <u>7,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
116	N/A <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
117	N/A <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
118	N/A <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
119	N/A <hr/> <hr/>	\$ <u>11,124.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
120	N/A <hr/> <hr/>	\$ <u>6,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
121	N/A <hr/> <hr/>	\$ 28,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
122	N/A <hr/> <hr/>	\$ 10,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
123	N/A <hr/> <hr/>	\$ 7,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
124	N/A <hr/> <hr/>	\$ 29,635.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
125	N/A <hr/> <hr/>	\$ 11,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
126	N/A <hr/> <hr/>	\$ 15,059.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
127	N/A <hr/> <hr/>	\$ 150,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
128	N/A <hr/> <hr/>	\$ 120,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
129	N/A <hr/> <hr/>	\$ 42,713.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
130	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
131	N/A <hr/> <hr/>	\$ 19,025.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
132	N/A <hr/> <hr/>	\$ 10,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
133	N/A <hr/> <hr/>	\$ 19,714.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
134	N/A <hr/> <hr/>	\$ 39,876.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
135	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
136	N/A <hr/> <hr/>	\$ 12,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
137	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
138	N/A <hr/> <hr/>	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
139	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
140	N/A <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
141	N/A <hr/> <hr/>	\$ 10,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
142	N/A <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
143	N/A <hr/> <hr/>	\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
144	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
145	N/A <hr/> <hr/>	\$ <u>6,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
146	N/A <hr/> <hr/>	\$ <u>50,200.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
147	N/A <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
148	N/A <hr/> <hr/>	\$ <u>20,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
149	N/A <hr/> <hr/>	\$ <u>24,017.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
150	N/A <hr/> <hr/>	\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
151	N/A <hr/> <hr/>	\$ <u>7,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
152	N/A <hr/> <hr/>	\$ <u>13,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
153	N/A <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
154	N/A <hr/> <hr/>	\$ <u>31,498.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
155	N/A <hr/> <hr/>	\$ <u>20,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
156	N/A <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
157	N/A <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
158	N/A <hr/> <hr/>	\$ 46,060.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
159	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
160	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
161	N/A <hr/> <hr/>	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
162	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
163	N/A <hr/> <hr/>	\$ 11,440.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
164	N/A <hr/> <hr/>	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
165	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
166	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
167	N/A <hr/> <hr/>	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
168	N/A <hr/> <hr/>	\$ 24,989.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
169	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
170	N/A <hr/> <hr/>	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
171	N/A <hr/> <hr/>	\$ 26,726.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
172	N/A <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
173	N/A <hr/> <hr/>	\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
174	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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**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
175	N/A <hr/> <hr/>	\$ 186,528.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
176	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
177	N/A <hr/> <hr/>	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
178	N/A <hr/> <hr/>	\$ 6,118.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
179	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
180	N/A <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
181	N/A <hr/> <hr/>	\$ <u>10,180.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
182	N/A <hr/> <hr/>	\$ <u>10,320.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
183	N/A <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
184	N/A <hr/> <hr/>	\$ <u>19,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
185	N/A <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
186	N/A <hr/> <hr/>	\$ <u>25,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
187	N/A <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
188	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
189	N/A <hr/> <hr/>	\$ 5,590.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
190	N/A <hr/> <hr/>	\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
191	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
192	N/A <hr/> <hr/>	\$ 5,497.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
193	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
194	N/A <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
195	N/A <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
196	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
197	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
198	N/A <hr/> <hr/>	\$ 13,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
199	N/A <hr/> <hr/>	\$ 150,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
200	N/A <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
201	N/A <hr/> <hr/>	\$ 5,533.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
202	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
203	N/A <hr/> <hr/>	\$ 45,794.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
204	N/A <hr/> <hr/>	\$ 9,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
205	N/A <hr/> <hr/>	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
206	N/A <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
207	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
208	N/A <hr/> <hr/>	\$ 8,833.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
209	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
210	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
211	N/A	\$ 15,225.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
212	N/A	\$ 132,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
213	N/A	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
214	N/A	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
215	N/A	\$ 24,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
216	N/A	\$ 24,716.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
217	N/A	\$ 5,900.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
218	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
219	N/A	\$ 14,995.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
220	N/A	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
221	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
222	N/A	\$ 5,606,270.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
223	N/A <hr/> <hr/>	\$ 13,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
224	N/A <hr/> <hr/>	\$ 23,105.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
225	N/A <hr/> <hr/>	\$ 5,027.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
226	N/A <hr/> <hr/>	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
227	N/A <hr/> <hr/>	\$ 7,575.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
228	N/A <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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**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
229	N/A	\$ 18,910.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
230	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">VETERANS OF FOREIGN WARS OF THE UNITED STATES</p>	Employer identification number <p style="text-align: center;">44-0474290</p>
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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
95	STOCK _____ _____ _____	\$ 5,079.	12/11/2024
124	STOCK _____ _____ _____	\$ 29,635.	10/07/2024
154	STOCK _____ _____ _____	\$ 31,498.	12/10/2024
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization <b>VETERANS OF FOREIGN WARS OF THE UNITED STATES</b>	Employer identification number 44-0474290
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**Part III** **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

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

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Department of the Treasury Internal Revenue Service

Attach to Form 990.

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

Open to Public Inspection

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: Line number, Description, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements

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

Table with 3 columns: Line number, Description, and Held at the End of the Tax Year. Includes questions 1-9 regarding conservation easements.

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

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

Table with 3 columns: Line number, Description, and Amount. Includes questions 1a, 1b, 2a, 2b regarding art and historical treasures.

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 make significant use of its collection items (check all that apply).

- a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange program
e Other

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

Table with 2 columns: Description, Amount. Rows: 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 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a-1g Balance and expense categories.

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?

Table with 2 columns: Yes, No. Rows: 3a(i), 3a(ii), 3b.

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

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 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a-1e Land, Buildings, Leasehold improvements, Equipment, Other.

**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	32,250,004.	FMV
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . .	32,250,004.	

**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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 13, col. (B)) . . .		

**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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B)). . . . .	

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LIFE MEMBER DUES FOR FUTURE	
(3) DISTRIBUTION - STATE & POSTS	88,080,292.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)). . . . .	88,080,292.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII .

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 103,347,960.

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 101,756,426.

Part XIII Supplemental Information

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

SEE SUPPLEMENTAL PAGE

**Part XIII** Supplemental Information (continued)

PART III, LINE 4

THE VFW HAS A MONUMENT TITLED "CITIZEN SOLDIER" THAT WAS COMMISSIONED TO COMMEMORATE THE ORGANIZATION'S FIRST CENTURY OF SERVICE TO VETERANS, THOSE IN UNIFORM, AND THE COMMUNITIES IN WHICH THEY LIVE. THE STATUE SHOWS A VFW MEMBER HELPING A SOLDIER, WHICH SYMBOLIZES VFW'S SUPPORT FOR VETERANS. THE DOCUMENT IN THE VETERAN'S HAND SYMBOLIZES THE VFW'S FIGHT FOR VETERANS IN PUBLIC AND POLITICAL ARENAS. FINALLY, THE ENTIRE STATUE DESIGN SPEAKS TO THE TRANSITION FROM SOLDIER TO CITIZEN AND VFW MEMBER. IN ADDITION, THE VFW DISPLAYS A BRONZE STATUE OF A BALD EAGLE, WHICH IS THE OFFICIAL EMBLEM OF THE UNITED STATES AND REPRESENTS THE STRENGTH AND DIGNITY OF OUR NATION.

PART X, LINE 2

VFW IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(19) OF THE IRC AND A SIMILAR PROVISION OF STATE LAW. VFW MAY BE SUBJECT TO FEDERAL INCOME TAXES ON THE NET INCOME FROM CERTAIN ACTIVITIES THAT GENERATED UNRELATED BUSINESS INCOME. VFW RECORDS ANY INTEREST AND PENALTIES RELATED TO INCOME TAXES AS A PART OF MANAGEMENT AND GENERAL EXPENSES. TAXABLE INCOME ARISING FROM THE OPERATION OF THESE ACTIVITIES IS NOT SIGNIFICANT. ACCORDINGLY, NO UNCERTAIN TAX POSITIONS, OR INTEREST AND PENALTIES RELATED TO UNCERTAIN TAX POSITIONS, HAVE BEEN NOTED AND NO AMOUNTS HAVE BEEN RECORDED AT AUGUST 31, 2025 OR 2024.

**Part XIII** Supplemental Information (continued)

PART XI, LINE 2D

THE AMOUNT ON LINE 2D IS COMPRISED OF THE FOLLOWING AMOUNT:

\$ &lt;406,069&gt; INVESTMENT MANAGEMENT FEES

PART XI, LINE 4B

THE AMOUNT ON LINE 4B IS COMPRISED OF THE FOLLOWING AMOUNTS:

\$ &lt;767,936&gt; RENTAL EXPENSES INCLUDED IN PART VIII, LINE 6B

&lt;3,817,226&gt; COST OF GOODS SOLD INCLUDED ON PART VIII, LINE 10B

\_\_\_\_\_  
\$ <4,585,162> TOTAL

PART XII, LINE 2D

THE AMOUNT ON LINE 2D IS COMPRISED OF THE FOLLOWING AMOUNTS:

\$ 767,936 RENTAL EXPENSES INCLUDED IN PART VIII, LINE 6B

3,317,226 COST OF GOODS SOLD INCLUDED ON PART VIII, LINE 10B

\_\_\_\_\_  
\$ 4,585,162 TOTAL

**SCHEDULE F  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

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

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

Employer identification number

VETERANS OF FOREIGN WARS OF THE UNITED STATES

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.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
<b>(1)</b> EAST ASIA AND THE PACIFIC	NONE	NONE	GRANTMAKING	VETERAN SERVICE & FRAT	72,628.
<b>(2)</b> EUROPE	NONE	NONE	GRANTMAKING	VETERAN SERVICE & FRAT	35,344.
<b>(3)</b>					
<b>(4)</b>					
<b>(5)</b>					
<b>(6)</b>					
<b>(7)</b>					
<b>(8)</b>					
<b>(9)</b>					
<b>(10)</b>					
<b>(11)</b>					
<b>(12)</b>					
<b>(13)</b>					
<b>(14)</b>					
<b>(15)</b>					
<b>(16)</b>					
<b>(17)</b>					
<b>3a</b> Subtotal . . . . .	NONE	NONE			107,972.
<b>b</b> Total from continuation sheets to Part I . . . . .					
<b>c Totals</b> (add lines 3a and 3b)	NONE	NONE			107,972.

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

Schedule F (Form 990) (Rev. 12-2024)

JSA  
4E1274 1.000

**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.

1	(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)
(1)			EAST ASIA/PACIFIC	VETERANS SERVICE	57,499.	EFT	NONE		
(2)			EUROPE/ICELAND/GREENLAND	VETERANS SERVICE	30,186.	EFT	NONE		
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . NONE

3 Enter total number of other organizations or entities . . . . . 2

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

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

**Part IV Foreign Forms**

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

**Part V Supplemental Information**

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

PART I, QUESTION 2 AND PART II QUESTION 1(D)

AS DESCRIBED IN THE CORE FORM, PART III, PARAGRAPH 4(B) OF THE STATEMENT OF PROGRAM ACCOMPLISHMENTS, THIS ORGANIZATION PROVIDES GRANTS TO THE STATE ORGANIZATIONS, CALLED DEPARTMENTS, AND LOCAL ORGANIZATIONS, CALLED POSTS, TO HELP SUPPORT THE VETERAN SERVICE PROGRAMS AND OTHER VFW SPONSORED PROGRAMS AT THE STATE AND LOCAL LEVEL. BECAUSE THE ORGANIZATION HAS MEMBERS LIVING OUTSIDE THE UNITED STATES, MANY OF WHOM ARE ON ACTIVE DUTY IN THE MILITARY OR ARE EMPLOYED BY THE U.S. GOVERNMENT IN OVERSEAS LOCATIONS, TWO OVERSEAS DEPARTMENTS AND SEVERAL POSTS HAVE BEEN ORGANIZED TO FACILITATE MEMBERS AND PROMOTE PROGRAMS IN THOSE AREAS. THE GRANTS REFLECTED IN SCHEDULE F, PART I, ARE GRANTS MADE TO THOSE OVERSEAS DEPARTMENTS AND POSTS TO FURTHER VFW PROGRAMS, INCLUDING MEMBERSHIP PROGRAMS AND VETERAN SERVICE SUPPORT IN THOSE AREAS.

PERIODIC FINANCIAL REPORTS ARE SUBMITTED BY THESE DEPARTMENTS. IN ADDITION, SPECIFIC DOCUMENTATION MUST BE SUBMITTED TO JUSTIFY MOST GRANTS, INCLUDING THOSE RELATED TO MEMBERSHIP PROMOTION. FINALLY,

**Part V Supplemental Information**

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

NATIONAL REPRESENTATIVES PERIODICALLY VISIT THESE DEPARTMENTS AND OBSERVE  
FIRSTHAND THE MANNER IN WHICH FUNDS ARE EXPENDED. IN ADDITION, GRANTS  
HAVE BEEN MADE TO POSTS IN THOSE AREAS. IN MOST INSTANCES THOSE GRANTS  
WERE MADE TO SUPPORT ACTIVITIES RELATING TO ASSISTING ACTIVE-DUTY  
MILITARY PERSONNEL AND THEIR FAMILIES. APPLICATIONS FOR GRANTS MUST  
INCLUDE SPECIFIC EXPENSE INFORMATION AND RECEIPTS MUST BE PRODUCED TO  
VERIFY EXPENDITURES.

**SCHEDULE G  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public  
Inspection**

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

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

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a  Mail solicitations
  - b  Internet and email solicitations
  - c  Phone solicitations
  - d  In-person solicitations
  - e  Solicitation of nongovernment grants
  - f  Solicitation of government grants
  - g  Special fundraising events
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  **Yes**  **No**
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
SEE SUPPLEMENT INFORMATION						
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>				72,755,407.	2,187,602.	70,567,805.

- 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.

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

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_  
 \_\_\_\_\_

- 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	<b>13a</b>	%
b An outside facility	<b>13b</b>	%

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

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

- 17 Mandatory distributions:
  - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
  - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

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

SCHEDULE 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 \$26,415,804 FOR THE FUNDRAISING PROGRAM MANAGEMENT, WHICH INCLUDED THE PAYMENT FOR PRINTING, PAPER, ENVELOPES AND FULFILLMENT ITEMS. \$1,049,426 WAS SPECIFICALLY IDENTIFIED AS FUNDRAISING MANAGEMENT FEES.

FORM 990, SCHEDULE G, LINE 2B - HIGHEST PAID INDIVIDUALS/ENTITIES

NAME:

INNOVAIRRE STUDIOS, INC

ADDRESS:

528 ROUTE 13, SUITE 200  
MILFORD, NH 03055

ACTIVITY :

FUNDRAISING CONSULTANT

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY :	68,518,669.
AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER :	1,049,426.
AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION :	67,469,243.

NAME:

WILAND INC

ADDRESS:

PO BOX 174480  
DENVER, CO 80217

ACTIVITY :

LIST SELECT MODELING

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER :	40,424.
AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION :	-40,424.

FORM 990, SCHEDULE G, LINE 2B - HIGHEST PAID INDIVIDUALS/ENTITIES

NAME:

SPECIALIST MARKETING SERVICES

ADDRESS:

777 TERRACE AVE, SUITE 401  
HASBROUCK HEIGHTS, NJ 07604

ACTIVITY :

DIGITAL & LIST RENT.

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER : 840,003.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION : -840,003.

NAME:

MERRIGAN & COMPANY

ADDRESS:

1012 E 55TH ST  
KANSAS CITY, MO 64110

ACTIVITY :

COPYWRITE & DIG. OUTRCH

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY : 4,236,738.

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER : 257,749.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION : 3,978,989.

**SCHEDULE I  
(Form 990)**

Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Employer identification number

44-0474290

VETERANS OF FOREIGN WARS OF THE UNITED STATES

**Part I General Information on Grants and Assistance**

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
<b>(1)</b> VFW POST 9430 7421 S 126TH ST SEATTLE, WA 98499	91-6055481	(C)(19)	6,050.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(2)</b> VFW POST 9211 14825 PARISIAN CT RENO, NV 89511	94-2911724	(C)(19)	5,500.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(3)</b> VFW POST 8738 434 CEDARCREST DR LEXINGTON, SC 29073	57-6034538	(C)(19)	5,053.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(4)</b> VFW POST 8273 8205 PRESCOTT CIR FRISCO, TX 75033	74-0964465	(C)(19)	5,339.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(5)</b> VFW POST 7863 200 PHILLIPS HILL DR WILLIAMSPORT, PA 17701	24-0786758	(C)(4)	5,500.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(6)</b> VFW POST 7234 22560 GREBE LN OCEAN VIEW, DE 19970	51-0101572	(C)(19)	5,500.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(7)</b> VFW POST 5990 15850 W EL TIRO MARANA, AZ 85653	86-0836149	(C)(19)	9,000.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(8)</b> VFW POST 4479 13 LANE RD RAYMOND, NH 03077	02-0218934	(C)(19)	5,473.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(9)</b> VFW POST 3769 119 S 2ND ST PIKEVILLE, KY 41501	61-1301112	(C)(19)	5,607.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(10)</b> VFW POST 3238 166 OLD CAMDEN RD CAMDEN, DE 19934	51-0287980	(C)(19)	6,000.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(11)</b> VFW POST 1809 PO BOX 98 MONROE, LA 71281	72-6028228	(C)(19)	5,400.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(12)</b> VFW POST 1739 3245 EASTRIDGE DR BELLEVILLE, IL 62221	37-0612831	(C)(19)	5,163.				VETERANS SERVICE & COMMUNITY SERVICE

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 9

3 Enter total number of other organizations listed in the line 1 table 87

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

Schedule I (Form 990) (Rev. 12-2024)

**SCHEDULE I  
(Form 990)**

Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Employer identification number

44-0474290

VETERANS OF FOREIGN WARS OF THE UNITED STATES

**Part I General Information on Grants and Assistance**

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  Yes  No
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
<b>(1)</b> VFW NATIONAL HOME 3573 WAVERLY RD S EATON RAPIDS, MI 48827	38-1359597	(C)(3)	69,915.				VETERANS SERVICE
<b>(2)</b> VFW DEPARTMENT OF WYOMING 7534 ROBIN DR CHEYENNE, WY 82009	83-6005906	(C)(19)	54,794.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(3)</b> VFW DEPARTMENT OF WISCONSIN 4622 DUTCH MILL RD MADISON, WI 53716	39-0677613	(C)(19)	208,975.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(4)</b> VFW DEPARTMENT OF WEST VIRGINIA 5532 MACCORKLE AVE SW	55-0320759	(C)(19)	45,587.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(5)</b> VFW DEPARTMENT OF WASHINGTON 5213 PACIFIC HWY E. FIFE, WA 98424	91-0454080	(C)(19)	212,493.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(6)</b> VFW DEPARTMENT OF VIRGINIA 403 LEE JACKSON HWY STAUNTON, VA 24401	54-0449022	(C)(19)	198,368.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(7)</b> VFW DEPARTMENT OF VERMONT PO BOX 1248 MONTPELIER, VT 05601	03-0179180	(C)(19)	42,279.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(8)</b> VFW DEPARTMENT OF UTAH 3394 N 1000 E NORTH OGDEN, UT 84414	87-0200672	(C)(19)	58,617.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(9)</b> VFW DEPARTMENT OF TEXAS 8503 NORTH IH-35 AUSTIN, TX 78753	74-0964465	(C)(19)	449,872.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(10)</b> VFW DEPARTMENT OF TENNESSEE 301 6TH AVE, NASHVILLE NASHVILLE, TN 37243	62-0455553	(C)(19)	80,791.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(11)</b> VFW DEPARTMENT OF SOUTH DAKOTA 5009 W 12TH ST, SUITE 6A	46-0210486	(C)(4)	34,349.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(12)</b> VFW DEPARTMENT OF SOUTH CAROLINA 210 GLASSMASTER RD LEXINGTON, SC 29072	57-0279614	(C)(19)	95,896.				VETERANS & CMTY SERV & FRATERNAL ACT.

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule I (Form 990) (Rev. 12-2024)

**SCHEDULE I  
(Form 990)**

Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Employer identification number

44-0474290

VETERANS OF FOREIGN WARS OF THE UNITED STATES

**Part I General Information on Grants and Assistance**

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  Yes  No
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
<b>(1)</b> VFW DEPARTMENT OF RHODE ISLAND 1 CAPITOL HILL PROVIDENCE, RI 02908	05-0254985	(C)(4)	54,161.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(2)</b> VFW DEPARTMENT OF PENNSYLVANIA 4002 FENTON AVE. HARRISBURG, PA 17109	23-1182480	(C)(4)	466,473.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(3)</b> VFW DEPARTMENT OF OREGON 880 LIBERTY ST NE SALEM, OR 97301	93-0304245	(C)(19)	105,556.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(4)</b> VFW DEPARTMENT OF OKLAHOMA 1103 N BLACKWELDER AVE	73-0496245	(C)(19)	105,161.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(5)</b> VFW DEPARTMENT OF OHIO 35 E CHESTNUT ST COLUMBUS, OH 43215	31-4332217	(C)(19)	311,262.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(6)</b> VFW DEPARTMENT OF NORTH DAKOTA 700 50TH ST S FARGO, ND 58103	45-0215848	(C)(19)	58,687.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(7)</b> VFW DEPARTMENT OF NORTH CAROLINA 917 NEW BERN AVE RALEIGH, NC 27611	56-0470953	(C)(19)	290,893.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(8)</b> VFW DEPARTMENT OF NEW YORK 69 SAND CREEK RD ALBANY, NY 12205	13-1436995	(C)(19)	363,878.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(9)</b> VFW DEPARTMENT OF NEW MEXICO PO BOX 1084 RUIDOSO DOWNS, NM 88346	85-0123009	(C)(19)	54,881.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(10)</b> VFW DEPARTMENT OF NEW JERSEY 171 JERSEY ST, BLDG 5 TRENTON, NJ 08611	21-0586655	(C)(19)	231,175.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(11)</b> VFW DEPARTMENT OF NEW HAMPSHIRE 158 LIBERTY ST CONCORD, NH 03301	02-0213632	(C)(4)	68,639.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(12)</b> VFW DEPARTMENT OF NEVADA 951 D AVE N BEATTY, NV 89003	88-0055900	(C)(19)	78,219.				VETERANS & CMTY SERV & FRATERNAL ACT.

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

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

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Schedule I (Form 990) (Rev. 12-2024)

**SCHEDULE I  
(Form 990)**

Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
Attach to Form 990.

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OMB No. 1545-0047

**Open to Public  
Inspection**

Employer identification number

44-0474290

VETERANS OF FOREIGN WARS OF THE UNITED STATES

**Part I General Information on Grants and Assistance**

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  Yes  No
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
<b>(1)</b> VFW DEPARTMENT OF NEBRASKA 2431 N 48TH ST LINCOLN, NE 68504	47-0343845	(C)(19)	62,352.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(2)</b> VFW DEPARTMENT OF MONTANA 1956 MT. MAJO ST FT. HARRISON, MT 59636	81-0225542	(C)(4)	39,600.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(3)</b> VFW DEPARTMENT OF MISSOURI 3401 KNIPP DR JEFFERSON CITY, MO 65109	44-0515305	(C)(19)	192,216.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(4)</b> VFW DEPARTMENT OF MISSISSIPPI 120 N STATE ST JACKSON, MS 39201	64-0275576	(C)(4)	40,238.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(5)</b> VFW DEPARTMENT OF MINNESOTA 20 W 12TH ST ST. PAUL, MN 55155	41-0593068	(C)(19)	193,093.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(6)</b> VFW DEPARTMENT OF MICHIGAN 924 N. WASHINGTON AVE. LANSING, MI 48906	38-1133442	(C)(19)	283,052.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(7)</b> VFW DEPARTMENT OF MASSACHUSETTS 24 BEACON ST BOSTON, MA 02133	04-1242419	(C)(19)	187,861.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(8)</b> VFW DEPARTMENT OF MARYLAND 101 N. GAY ST. BALTIMORE, MD 21202	52-0517415	(C)(19)	159,666.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(9)</b> VFW DEPARTMENT OF MAINE 64 WASHBURN ST. CARIBOU, ME 04736	01-0191822	(C)(19)	69,169.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(10)</b> VFW DEPARTMENT OF LOUISIANA 10185 MAMMOTH AVE BATON ROUGE, LA 70814	72-0499659	(C)(19)	61,181.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(11)</b> VFW DEPARTMENT OF KENTUCKY 3031 POPLAR LEVEL RD LOUISVILLE, KY 40217	61-0406448	(C)(19)	99,763.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(12)</b> VFW DEPARTMENT OF KANSAS 115 SW GAGE BLVD TOPEKA, KS 66606	48-0461005	(C)(19)	110,391.				VETERANS & CMTY SERV & FRATERNAL ACT.

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

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Schedule I (Form 990) (Rev. 12-2024)

**SCHEDULE I  
(Form 990)**

Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
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OMB No. 1545-0047

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VETERANS OF FOREIGN WARS OF THE UNITED STATES

**Part I General Information on Grants and Assistance**

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- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
<b>(1)</b> VFW DEPARTMENT OF IOWA 3601 BEAVER AVE. DES MOINES, IA 50310	42-0331186	(C)(19)	108,104.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(2)</b> VFW DEPARTMENT OF INDIANA 9555 E 59TH ST INDIANAPOLIS, IN 46216	35-6042820	(C)(19)	179,484.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(3)</b> VFW DEPARTMENT OF ILLINOIS 3300 CONSTITUTION DR SPRINGFIELD, IL 62791	36-1911490	(C)(19)	325,738.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(4)</b> VFW DEPARTMENT OF IDAHO 1425 S. ROOSEVELT ST BOISE, ID 83705	82-0182104	(C)(19)	32,672.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(5)</b> VFW DEPARTMENT OF HAWAII 438 HOBRON LN HONULULU, HI 96815	99-0040331	(C)(19)	54,718.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(6)</b> VFW DEPARTMENT OF GEORGIA PO BOX 3025 MACON, GA 31205	58-0512677	(C)(19)	123,738.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(7)</b> VFW DEPARTMENT OF FLORIDA 543 SANCHEZ AVE. OCALA, FL 34470	59-0494095	(C)(19)	380,868.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(8)</b> VFW DEPARTMENT OF DELEWARE 6 BROOKSIDE DR WILMINGTON, DE 19804	51-0057830	(C)(19)	58,175.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(9)</b> VFW DEPARTMENT OF CONNECTICUT PO BOX 429 ROCKY HILL, CT 06067	06-0575598	(C)(19)	117,215.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(10)</b> VFW DEPARTMENT OF COLORADO 1400 CARR ST. LAKEWOOD, CO 80214	84-0360493	(C)(19)	121,609.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(11)</b> VFW DEPARTMENT OF CALIFORNIA 9136 ELK GROVE BLVD, SUITE 100	94-0955210	(C)(19)	651,660.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(12)</b> VFW DEPARTMENT OF ARKANSAS 4210 EAST KIEHL AVE SHERWOOD, AR 72120	71-0184020	(C)(19)	67,864.				VETERANS & CMTY SERV & FRATERNAL ACT.

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Schedule I (Form 990) (Rev. 12-2024)

**SCHEDULE I  
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Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
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VETERANS OF FOREIGN WARS OF THE UNITED STATES

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<b>(1)</b> VFW DEPARTMENT OF ARIZONA 6423 S ASH AVE TEMPE, AZ 85283	86-0076886	(C)(19)	137,995.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(2)</b> VFW DEPARTMENT OF ALASKA 500 E PARK AVE WASILLA, AK 85251	92-0017695	(C)(4)	52,217.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(3)</b> VFW DEPARTMENT OF ALABAMA 1231 CARMICHAEL WAY MONTGOMERY, AL 36123	63-0243614	(C)(19)	90,302.				VETERANS & CMTY SERV & FRATERNAL ACT.
<b>(4)</b> VFW AUXILIARY NATIONAL HEADQUARTERS 406 WEST 34TH ST KANSAS CITY, ME 64111	44-0319970	(C)(19)	148,988.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(5)</b> VFW AUXILIARY DEPARTMENT OF WISCONSIN PO BOX 666 SILVER LAKE, WI 16275	39-6056026	(C)(19)	21,329.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(6)</b> VFW AUXILIARY DEPARTMENT OF WEST VIRGINIA 740 LOWER DONNALLY RD. CHARLESTON, WV 25304	55-6017166	(C)(19)	5,282.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(7)</b> VFW AUXILIARY DEPARTMENT OF WASHINGTON 5213 PACIFIC HWY E. FIFE, WA 98424	91-0499052	(C)(19)	11,699.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(8)</b> VFW AUXILIARY DEPARTMENT OF VIRGINIA 539 WESTWOOD DR RICKERSVILLE, VA 29968	54-0697456	(C)(19)	7,637.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(9)</b> VFW AUXILIARY DEPARTMENT OF TEXAS 2839 MCKINZIE RD #1	74-6074588	(C)(19)	18,576.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(10)</b> VFW AUXILIARY DEPARTMENT OF PENNSYLVANIA 4002 FENTON AVE HARRISBURG, PA 17109	23-1642712	(C)(19)	19,708.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(11)</b> VFW AUXILIARY DEPARTMENT OF OREGON PO BOX 1134 MEDFORD, OR 97501	93-6025794	(C)(19)	6,538.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(12)</b> VFW AUXILIARY DEPARTMENT OF OKLAHOMA PO BOX 95726 OKLAHOMA CITY, OK 73143	73-6096027	(C)(19)	5,631.				VETERANS SERVICE & COMMUNITY SERVICE

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**SCHEDULE I  
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Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Grants and Other Assistance to Organizations,  
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OMB No. 1545-0047

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Employer identification number

44-0474290

VETERANS OF FOREIGN WARS OF THE UNITED STATES

**Part I General Information on Grants and Assistance**

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<b>(1)</b> VFW AUXILIARY DEPARTMENT OF NORTH CAROLINA PO BOX 716 BETHEL, NC 27812	56-0561710	(C)(19)	9,384.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(2)</b> VFW AUXILIARY DEPARTMENT OF NEW YORK 1044 BROADWAY ALBANY, NY 12204	14-1682753	(C)(19)	18,559.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(3)</b> VFW AUXILIARY DEPARTMENT OF NEW JERSEY 1224 81ST ST NORTH BERGEN, NJ 07047	22-3086413	(C)(19)	9,110.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(4)</b> VFW AUXILIARY DEPARTMENT OF NEBRASKA 311 OAK ST STEINAUER, NE 68441	47-6028250	(C)(19)	7,260.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(5)</b> VFW AUXILIARY DEPARTMENT OF MISSOURI 2189 FOREST LANE ARNOLD, MO 63010	23-7203133	(C)(19)	10,628.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(6)</b> VFW AUXILIARY DEPARTMENT OF MINNESOTA 25733 JASON AVE. CHISAGO CITY, MN 55013	41-0664094	(C)(19)	25,453.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(7)</b> VFW AUXILIARY DEPARTMENT OF MARYLAND 26595 BLUE JAY LN HEBRON, MD 21830	52-1407051	(C)(19)	9,818.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(8)</b> VFW AUXILIARY DEPARTMENT OF KANSAS PO BOX 158 OSWEGO, KS 67356	48-0507090	(C)(19)	12,908.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(9)</b> VFW AUXILIARY DEPARTMENT OF IOWA 1812 19TH ST. HARLAN, IA 51537	42-6062345	(C)(19)	5,164.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(10)</b> VFW AUXILIARY DEPARTMENT OF INDIANA PO BOX 86 MORRIS, IN 47033	35-6042937	(C)(19)	11,724.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(11)</b> VFW AUXILIARY DEPARTMENT OF ILLINOIS PO BOX 62 AROMA PARK, IL 60910	36-2385214	(C)(19)	20,686.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(12)</b> VFW AUXILIARY DEPARTMENT OF FLORIDA PO BOX 773490 Ocala, FL 34477	23-7326563	(C)(19)	14,521.				VETERANS SERVICE & COMMUNITY SERVICE

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**SCHEDULE I  
(Form 990)**

Rev. December 2024)

Department of the Treasury  
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Name of the organization

**Grants and Other Assistance to Organizations,  
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<b>(1)</b> VFW AUXILIARY DEPARTMENT OF COLORADO PO BOX 262 SOUTH FORK, CO 81154	84-6033115	(C)(19)	11,353.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(2)</b> VFW AUXILIARY DEPARTMENT OF CALIFORNIA 3100 FITE CIRCLE SACRAMENTO, CA 95827	94-1011531	(C)(19)	38,469.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(3)</b> VFW AUXILIARY DEPARTMENT OF ARIZONA 5630 S 41ST WAY PHOENIX, AZ 85040	86-0828017	(C)(19)	8,134.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(4)</b> VFW AUXILIARY DEPARTMENT OF ALABAMA 13230 ALABAMA ST. ELBERTA, AL 36530	63-0695811	(C)(19)	6,140.				VETERANS SERVICE & COMMUNITY SERVICE
<b>(5)</b> TRAVIS MANION FOUNDATION 164 STATE ST DOYLESTOWN, PA 18901	41-2237951	(C)(3)	10,000.				VETERANS SERVICE
<b>(6)</b> THE VETERANS CONSORTIUM 2101 L STREET NW, STE 840	20-1934881	(C)(3)	10,000.				VETERANS SERVICE
<b>(7)</b> NAVAL ACADEMY ATHLETIC ASSOCIATION 566 BROWNSON RD ANNAPOLIS, MD 21402	52-0613669	(C)(3)	34,500.				VETERANS SERVICE
<b>(8)</b> LIBERTY MEMORIAL ASSOCIATION 2 MEMORIAL DRIVE KANSAS CITY, MO 64108	43-6052673	(C)(3)	10,000.				VETERANS SERVICE
<b>(9)</b> IRREVERENT WARRIORS, INC 2102 BUSINESS CENTER DR, SUITE 130	47-4789126	(C)(3)	75,000.				VETERANS SERVICE
<b>(10)</b> GRUNT STYLE FOUNDATION 900 BROADWAY ST SAN ANTONIO, TX 78215	86-3633516	(C)(3)	10,000.				VETERANS SERVICE
<b>(11)</b> AMERICAN LEGION 700 N PENNSYLVANIA ST	35-0144250	(C)(19)	25,000.				VETERANS SERVICE
<b>(12)</b> AGELESS AVIATION DREAMS FOUNDATION 1894 EAST WILLIAMS ST CARSON CITY, NV 89701	45-2780141	(C)(3)	10,000.				VETERANS SERVICE

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

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Schedule I (Form 990) (Rev. 12-2024)

**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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 EDUCATIONAL ASSISTANCE & TRAINING	424		406,903.	FMV	TRAINING FOR VETERAN
2 SCHOLARSHIPS AND AWARDS	421	1,489,252.			
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.

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

**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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

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

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

**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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

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

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)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**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**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> First-class or charter travel  | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input checked="" type="checkbox"/> Travel for companions          | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input checked="" type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**  Yes  No
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**  Yes  No
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**  Yes  No
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a**  Yes  No
- b** Any related organization? **5b**  Yes  No
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a**  Yes  No
- b** Any related organization? **6b**  Yes  No
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1a</b>		
<b>1b</b>	X	
<b>2</b>	X	
<b>3</b>		
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		
<b>5b</b>		
<b>6a</b>		
<b>6b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

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

Schedule J (Form 990) (Rev. 12-2024)

**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 aren't listed on Form 990, Part VII.

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC 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
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
ALFRED J. LIPPHARDT 1 PAST CIC - TERM ENDED 8/25	(i)	208,602.		12,913.	10,430.		231,945.	
	(ii)							
CAROL L. WHITMORE 2 CIC - TERM STARTED 8/25	(i)	182,252.		2,242.	8,880.		193,374.	
	(ii)							
DAN WEST 3 ADJUTANT GENERAL	(i)	217,635.		7,923.	26,338.		251,896.	
	(ii)							
MARC GARDUNO 4 QUARTERMASTER GENERAL	(i)	188,016.		14,087.	25,308.		227,411.	
	(ii)							
BRIAN WALKER 5 ASSISTANT ADJUTANT GENERAL	(i)	145,204.			20,193.	23,960.	189,357.	
	(ii)							
JOHN MUCKELBAUER 6 GENERAL COUNSEL	(i)	203,041.		15,756.	29,422.	23,960.	272,179.	
	(ii)							
JAMES LIERZ 7 CHIEF ACCOUNTING OFFICER	(i)	205,385.		15,574.	31,173.	164.	252,296.	
	(ii)							
KELLY JONES 8 DIRECTOR, DEVELOPMENT	(i)	150,790.		3,968.	23,839.	23,960.	202,557.	
	(ii)							
RYAN GALLUCCI 9 EXEC DIRECTOR, WASHINGTON OFF.	(i)	197,581.		15,121.	43,413.	1,281.	257,396.	
	(ii)							
DAVID PROHASKA 10 DIRECTOR, MEMBER SERVICE CNTR.	(i)	140,020.		11,054.	18,060.	23,960.	193,094.	
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**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.

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 M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2024**

**Open to Public  
Inspection**

Name of the organization

VETERANS OF FOREIGN WARS OF THE UNITED STATES

Employer identification number

44-0474290

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art . . . . .				
2 Art - Historical treasures . . . . .				
3 Art - Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities - Publicly traded . . . . .	X	6	69,547.	FAIR MARKET VALUE
10 Securities - Closely held stock . . . . .				
11 Securities - Partnership, LLC, or trust interests . . . . .				
12 Securities - Miscellaneous . . . . .				
13 Qualified conservation contribution - Historic structures . . . . .				
14 Qualified conservation contribution - Other . . . . .				
15 Real estate - Residential . . . . .				
16 Real estate - Commercial . . . . .				
17 Real estate - Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ( _____ )				
26 Other ( _____ )				
27 Other ( _____ )				
28 Other ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement . . . . . **29** NONE

	Yes	No
30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? . . . . .		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? . . . . .		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2024

JSA

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**SCHEDULE O  
(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

**2024**

▶ Attach to Form 990 or 990-EZ.

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Department of the Treasury  
Internal Revenue Service

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

Employer identification number

VETERANS OF FOREIGN WARS OF THE UNITED STATES

44-0474290

**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.

**SCHEDULE O  
(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on  
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**2024**

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Department of the Treasury  
Internal Revenue Service

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Name of the organization

Employer identification number

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

**44-0474290**

**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

**SCHEDULE O  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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**2024**

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Inspection**

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VETERANS OF FOREIGN WARS OF THE UNITED STATES

44-0474290

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

**SCHEDULE O  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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**Open to Public  
Inspection**

Employer identification number

VETERANS OF FOREIGN WARS OF THE UNITED STATES

44-0474290

CORPORATION CREATED BY ACT OF CONGRESS. IN ACCORDANCE WITH THAT LEGISLATION, VETERANS OF FOREIGN WARS OF THE UNITED STATES HAS ISSUED CHARTERS TO THE AUXILIARY, DEPARTMENTS AND OTHER UNITS, INCLUDING POSTS. PURSUANT TO THEIR CHARTERS, THOSE UNITS ARE BOUND TO PURSUE THE PURPOSES SET FORTH IN THE CONGRESSIONAL CHARTER AND ABIDE BY THE CHARTER, BY-LAWS, MANUAL OF PROCEDURES AND THE LAWS AND USAGES OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES. HOWEVER, EACH ORGANIZATION IS A SEPARATE UNINCORPORATED ASSOCIATION OR CORPORATION UNDER THE LAWS OF THE JURISDICTION IN WHICH EACH IS LOCATED. THE VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT OWN AN INTEREST IN ANY CLUBROOM, CANTEEN, FACILITY OR ANY FUND-RAISING ACTIVITY OPERATED BY ANY SUCH CHARTERED UNIT, NOR ARE CLUBROOMS, CANTEENS, FACILITIES OR OTHER FUNDRAISING ACTIVITIES OPERATED FOR OR ON BEHALF OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES. VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT DERIVE ANY PROFIT FROM SUCH FACILITIES OR ACTIVITIES. CLUBROOMS, CANTEENS, FACILITIES AND OTHER FUNDRAISING ACTIVITIES OF CHARTERED UNITS ARE CARRIED ON BY SUCH UNITS IN FURTHERANCE OF THE FRATERNAL, PATRIOTIC, HISTORICAL AND EDUCATIONAL PURPOSES SET FORTH BY CONGRESS. VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT LEND MONEY OR EXTEND CREDIT TO ANY CHARTERED UNIT. NOR IS IT RESPONSIBLE FOR THE DEBTS OR ANY OTHER LIABILITY INCURRED BY ANY CHARTERED UNIT OR ANY CLUBROOM, CANTEEN, FACILITY OR OTHER FUNDRAISING ACTIVITY OPERATED BY IT. AS UNINCORPORATED ASSOCIATIONS OR CORPORATIONS, THEY ARE RESPONSIBLE FOR THEIR OWN DEBTS AND LIABILITIES.

**FORM 990, PART VI, SECTION A, QUESTION 11B**

**SCHEDULE O  
(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2024**

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Inspection**

Department of the Treasury  
Internal Revenue Service

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

Employer identification number

VETERANS OF FOREIGN WARS OF THE UNITED STATES

44-0474290

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

**SCHEDULE O  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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**Open to Public  
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VETERANS OF FOREIGN WARS OF THE UNITED STATES

44-0474290

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.

Name of the organization

Employer identification number

VETERANS OF FOREIGN WARS OF THE UNITED STATES

44-0474290

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

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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.

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LINE 4A, PROGRAM SERVICE  
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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 \$9,843,491 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 2025 FEDERAL FISCAL YEAR, THE DEPARTMENT OF VETERANS AFFAIRS REPORTED OVER 608,000 VETERANS AND ELIGIBLE DEPENDENTS REPRESENTED BY VFW SERVICE OFFICERS RECEIVED MORE THAN \$16.2 BILLION IN EARNED BENEFITS. ADDITIONALLY, THE VFW PROVIDED OVER \$1.3 MILLION IN HELP-A-HERO SCHOLARSHIPS TO 317 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,

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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.

LINE 4B, PROGRAM SERVICE  
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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 \$537,800 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.

LINE 4C, PROGRAM SERVICE  
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COMMUNITY SERVICE AND PUBLIC AWARENESS - COMMUNITY SERVICE IS A MAJOR PRIORITY OF THE VFW. THIS INCLUDES GRANTS OF \$876,975 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 \$631,000 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

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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 \$169,000 IN SCHOLARSHIPS AND AWARDS FOR STUDENTS.

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FORM 990, PART VI, LINE 17 - STATES

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AR, CA,  
GA, IL, KY, LA, ME, MD,  
MN, MS, NH, NJ, NY, NC, ND, OK, PA,  
SC, TN, UT, WV, WI,

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## FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
COMMERCE REGISTER, INC PO BOX 190 MIDLAND PARK, NJ 07432	DATA PROCESSING	1,214,015.
PEP RESPONSE SYSTEMS LLC PO BOX 2018 MILFORD, NH 03055	CAGING SERVICES	1,122,482.
INNOVAIRRE STUDIOS, INC 528 ROUTE 13, SUITE 200 MILFORD, NH 03055	FUNDRAISING SERVICES	993,226.
QUAD GRAPHICS PRINTING CORP PO BOX 98668 CHICAGO, IL 60693	PRINTING SERVICES	900,354.
SPECIALIST MARKETING SERVICES 155 FLEET ST PORTSMOUTH, NH 03801	DIGITAL MKTG SERVICE	678,162.

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FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

DESCRIPTION	ENDING BOOK VALUE	COST OR FMV
EQUITY SECURITIES	45,219,562.	FMV
MUTUAL FUNDS	90,680,406.	FMV
GOVERNMENT AND AGENCY SEC.	43,056,114.	FMV
CORPORATE BONDS	45,484,112.	FMV
TOTALS	224,440,194.	