

Form 990

Return of Organization Exempt From Income Tax

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

2015

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2015 calendar year, or tax year beginning SEP 1, 2015 and ending AUG 31, 2016

Form 990 header section containing fields B through K, including organization name (VETERANS OF FOREIGN WARS FOUNDATION), EIN (43-1758998), and website (WWW.VFWFOUNDATION.ORG).

Part I Summary

Table with 3 columns: Line number, Description, and Amount. Rows include Activities & Governance (mission statement), Revenue (Total revenue: 2,451,941), Expenses (Total expenses: 2,128,000), and Net Assets or Fund Balances (Total assets: 11,343,241).

Part II Signature Block

Signature block containing declarations and signatures of the officer (Debra Anderson) and preparer (Robert H. Frank) with dates and titles.

Part III Statement of Program Service Accomplishments

X

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

1 Briefly describe the organization's mission: ASSIST VETERANS AND MILITARY PERSONNEL AND THEIR FAMILIES; DIRECT PUBLIC ATTENTION TO THE NEEDS OF VETERANS, ACTIVE AND RESERVE MILITARY PERSONNEL; PROMOTE AND ASSIST IN FUNDING PROGRAMS SPONSORED BY THE VFW, ITS AFFILIATES AND OTHER NON-PROFIT GROUPS; AND PROMOTE PROGRAMS

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

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

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

4a (Code: ) (Expenses \$ 2,417,204. including grants of \$ 2,343,758.) (Revenue \$ ) VETERANS SERVICE ACTIVITIES - THE MISSION IS TO SECURE, MANAGE AND DISTRIBUTE RESOURCES TO SUPPORT VETERANS, ACTIVE-DUTY PERSONNEL, THE NATIONAL GUARD AND RESERVE, THEIR FAMILIES AND COMMUNITIES. THE VFW FOUNDATION, IN SUPPORT OF THIS MISSION, ASSISTED HUNDREDS OF MILITARY FAMILIES IN NEED OF FINANCIAL ASSISTANCE WITH DISBURSEMENTS OF \$582,782 THROUGH THE UN-MET NEEDS PROGRAM TO HELP FAMILIES EXPERIENCING FINANCIAL HARDSHIPS WITH MORTGAGE, CAR LOANS, UTILITIES AND OTHER PAYMENTS. THE VFW FOUNDATION EXPENDED \$141,000 THAT WAS USED FOR "WELCOME HOME" AND OTHER RECOGNITION EVENTS FOR MILITARY MEMBERS AND THEIR FAMILIES AND OTHER PROGRAMS TO ASSIST VETERANS. IN ADDITION, THESE FUNDS WERE USED TO PROVIDE FREE "CALL-DAYS" FOR ACTIVE DUTY MILITARY THAT ARE STATIONED OVERSEAS. THE VFW FOUNDATION EXPENDED

4b (Code: ) (Expenses \$ 194,877. including grants of \$ 108,183.) (Revenue \$ ) COMMUNITY SERVICE & PUBLIC AWARENESS - THE MISSION SUPPORTS PROGRAMS THAT FOSTER PATRIOTISM, CITIZENSHIP EDUCATION AND VOLUNTEERISM, COMMUNITY IMPROVEMENT AND YOUTH DEVELOPMENT PROGRAMS. THE VFW FOUNDATION MADE GRANTS OF \$106,183 TO ASSIST VFW POSTS AND AUXILIARIES WITH OUTREACH PROJECTS IN THEIR RESPECTIVE COMMUNITIES.

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

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

4e Total program service expenses 2,612,081.

**Part IV Checklist of Required Schedules**

|     |  | Yes | No |
|-----|--|-----|----|
| 1   | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?<br><i>If "Yes," complete Schedule A</i>  | X   |    |
| 2   | Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?   | X   |    |
| 3   | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>  |     | X  |
| 4   | <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>   |     | X  |
| 5   | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>   |     | X  |
| 6   | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>  |     | X  |
| 7   | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>  |     | X  |
| 8   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>   |     | X  |
| 9   | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>            |     | X  |
| 10  | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>  |     | X  |
| 11  | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.  |     |    |
| a   | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>   | X   |    |
| b   | Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>   |     | X  |
| c   | Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>   |     | X  |
| d   | Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>  |     | X  |
| e   | Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>   | X   |    |
| f   | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>  | X   |    |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>  | X   |    |
| b   | Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>   | X   |    |
| 13  | Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>   |     | X  |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States?  |     | X  |
| b   | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> |     | X  |
| 15  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>  |     | X  |
| 16  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>  |     | X  |
| 17  | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>  |     | X  |
| 18  | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>  |     | X  |
| 19  | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>  |     | X  |

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

|   | Yes | No |
|---|-----|----|
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....  |     | X  |
| b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i> .....   |     |    |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....   | X   |    |
| 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....   | X   |    |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....  | X   |    |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....                           |     | X  |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....   |     |    |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....  |     |    |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....   |     |    |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....   |     | X  |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....  |     | X  |
| 26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....                                 |     | X  |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> ..... |     | X  |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  |     |    |
| a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....  |     | X  |
| b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....   |     | X  |
| c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....   |     | X  |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....  |     | X  |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....  |     | X  |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....  |     | X  |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....  |     | X  |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....  |     | X  |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....  | X   |    |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....   |     | X  |
| b <i>If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2</i> .....  |     |    |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....  | X   |    |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....   |     | X  |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....   | X   |    |

Note. All Form 990 filers are required to complete Schedule O

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

X

Table with columns: Question, 1a, 1b, 2a, 2b, 3a, 3b, 4a, 4b, 5a, 5b, 5c, 6a, 6b, 7a, 7b, 7c, 7d, 7e, 7f, 7g, 7h, 8, 9a, 9b, 10a, 10b, 11a, 11b, 12a, 12b, 13a, 13b, 13c, 14a, 14b. Includes questions about Form 1096, Form W-2G, backup withholding, Form W-3, unrelated business gross income, foreign accounts, prohibited tax shelter transactions, annual gross receipts, deductible contributions, and Form 8282.

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 in Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 4 columns: Question, 1a, 1b, Yes, No. Rows include questions about governing body members, family relationships, delegation of control, and documentation of meetings.

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

Table with 4 columns: Question, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and document retention.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed AK, AZ, AR, CO, CT, FL, GA, IL, KS, KY, ME, MD
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: DEBRA ANDERSON - (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

**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 instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- 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.

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

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

| (A)<br>Name and Title   | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) ROBERT E. WALLACE<br>PRESIDENT                                | 5.00<br>55.00   | X   |                       | X       |              |                              |        | 0.   | 184,125.  | 35,277.   |
| (2) JOHN E. HAMILTON<br>PRESIDENT (RET. 7/2016)                   | 5.00<br>55.00   | X   |                       | X       |              |                              |        | 0.   | 195,811.  | 37,689.   |
| (3) DEBRA ANDERSON<br>SECRETARY/TREASURER                         | 1.00<br>55.00   | X   |                       | X       |              |                              |        | 0.   | 106,741.  | 19,931.   |
| (4) LAWRENCE M. MAHER<br>SECRETARY/TREASURER (RET. 7/2016)        | 1.00<br>55.00   | X   |                       | X       |              |                              |        | 0.   | 81,338.   | 4,235.  |
| (5) BERNARD J. DUFFY<br>CHAIRMAN OF BOARD                         | 1.00<br>55.00   | X   |                       |         |              |                              |        | 0.   | 153,179.  | 8,276.  |
| (6) JOHN A. BIEDRZYCKI, JR.<br>CHAIRMAN OF BOARD (RET. 7/2016)    | 1.00<br>55.00   | X   |                       |         |              |                              |        | 0.   | 163,481.  | 8,970.  |
| (7) JANET OWENS<br>BOARD MEMBER                                   | 1.00<br>0.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (8) GORDON B. LOGAN<br>BOARD MEMBER                               | 1.00<br>0.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (9) MICHAEL F. DEROSA<br>BOARD MEMBER                             | 1.00<br>0.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (10) ANTHONY PRINCIPI<br>BOARD MEMBER                             | 1.00<br>0.00  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (11) RICHARD FREIBURGHOUSE<br>DIRECTOR                            | 45.00<br>0.00   |   |                       | X       |              |                              |        | 0.   | 95,842.   | 21,970.   |
| (12) ROBERT B. GREENE (RET. 7/2015)<br>FORMER SECRETARY/TREASURER | 0.00<br>0.00  |   |                       |         |              |                              | X      | 0.   | 333,857.  | 21,631.   |
|   |   |   |                       |         |              |                              |        |  |   |   |
|   |   |   |                       |         |              |                              |        |  |   |   |
|   |   |   |                       |         |              |                              |        |  |   |   |
|   |   |   |                       |         |              |                              |        |  |   |   |
|   |   |   |                       |         |              |                              |        |  |   |   |
|   |   |   |                       |         |              |                              |        |  |   |   |
|   |   |   |                       |         |              |                              |        |  |   |   |
|   |   |   |                       |         |              |                              |        |  |   |   |
|   |   |   |                       |         |              |                              |        |  |   |   |
|   |   |   |                       |         |              |                              |        |  |   |   |

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

Table with 6 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 sub-totals for lines 1b, 1c, and 1d.

Summary rows for Section A: 1b Sub-total, 1c Total from continuation sheets, 1d Total (add lines 1b and 1c). Values: 0, 1,314,374, 157,979.

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 0

Table with 3 columns: Question, Yes, No. Rows 3, 4, 5 regarding compensation reporting and Schedule J completion.

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. Row 1 contains 'NONE'.

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



**Part VIII Statement of Revenue**

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

|   |  |  |               | (A)<br>Total revenue | (B)<br>Related or<br>exempt function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue excluded<br>from tax under<br>sections<br>512 - 514 |  |
|---|--|--|---------------|----------------------|---|---|--|--|
| Contributions, Gifts, Grants, and Other Similar Amounts | 1 a  | Federated campaigns  | 1a            | 112,092.             |   |   |  |  |
|   | b  | Membership dues  | 1b            |                      |   |   |  |  |
|   | c  | Fundraising events   | 1c            |                      |   |   |  |  |
|   | d  | Related organizations  | 1d            |                      |   |   |  |  |
|   | e  | Government grants (contributions)  | 1e            |                      |   |   |  |  |
|   | f  | All other contributions, gifts, grants, and similar amounts not included above | 1f            | 2,350,153.           |   |   |  |  |
|   | g  | Noncash contributions included in lines 1a-1f: \$                              |               |                      |   |   |  |  |
|   | h  | Total. Add lines 1a-1f   |               |                      | 2,462,245.                                      |   |  |  |
| Program Service Revenue                                 |  |  | Business Code |                      |   |   |  |  |
|   | 2 a  |  |               |                      |   |   |  |  |
|   | b  |  |               |                      |   |   |  |  |
|   | c  |  |               |                      |   |   |  |  |
|   | d  |  |               |                      |   |   |  |  |
|   | e  |  |               |                      |   |   |  |  |
|   | f  | All other program service revenue  |               |                      |   |   |  |  |
| g   | Total. Add lines 2a-2f   |  |               |                      |   |   |  |  |
| Other Revenue   | 3  | Investment income (including dividends, interest, and other similar amounts)   |               |                      | 267,617.  |   | 267,617.   |  |
|   | 4  | Income from investment of tax-exempt bond proceeds                             |               |                      |   |   |  |  |
|   | 5  | Royalties  |               |                      |   |   |  |  |
|   | 6 a  |  |               | (i) Real             |   |   |  |  |
|   |  |  |               | (ii) Personal        |   |   |  |  |
|   |  |  |               |                      |   |   |  |  |
|   | b  | Less: rental expenses  |               |                      |   |   |  |  |
|   | c  | Rental income or (loss)  |               |                      |   |   |  |  |
|   | d  | Net rental income or (loss)  |               |                      |   |   |  |  |
|   | 7 a  |  |               | (i) Securities       |   |   |  |  |
|   |  |  |               | (ii) Other           |   |   |  |  |
|   |  |  |               |                      | 3,961,542.                                      |   |  |  |
|   |  |  |               |                      |   |   |  |  |
|   | b  | Less: cost or other basis and sales expenses                                   |               |                      | 3,744,101.                                      |   |  |  |
|   | c  | Gain or (loss)   |               |                      | 217,441.  |   | 217,441.   |  |
| d   | Net gain or (loss)   |  |               | 217,441.             |   | 217,441.                                |  |  |
| 8 a   | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 |  | a             |                      |   |   |  |  |
| b   | Less: direct expenses  |  | b             |                      |   |   |  |  |
| c   | Net income or (loss) from fundraising events   |  |               |                      |   |   |  |  |
| 9 a   | Gross income from gaming activities. See Part IV, line 19  |  | a             |                      |   |   |  |  |
| b   | Less: direct expenses  |  | b             |                      |   |   |  |  |
| c   | Net income or (loss) from gaming activities  |  |               |                      |   |   |  |  |
| 10 a  | Gross sales of inventory, less returns and allowances  |  | a             |                      |   |   |  |  |
| b   | Less: cost of goods sold   |  | b             |                      |   |   |  |  |
| c   | Net income or (loss) from sales of inventory   |  |               |                      |   |   |  |  |
|   |  | Miscellaneous Revenue  | Business Code |                      |   |   |  |  |
| 11 a  |  |  |               |                      |   |   |  |  |
| b   |  |  |               |                      |   |   |  |  |
| c   |  |  |               |                      |   |   |  |  |
| d   | All other revenue  |  |               |                      |   |   |  |  |
| e   | Total. Add lines 11a-11d   |  |               |                      |   |   |  |  |
| 12  | Total revenue. See instructions.   |  |               | 2,947,303.           | 0.  | 0.                                      | 485,058.   |  |

**Part IX Statement of Functional Expenses**

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.  | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21  | 1,869,159.            | 1,869,159.                      |  |                             |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22   | 582,782.              | 582,782.                        |  |                             |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16  |                       |                                 |  |                             |
| 4 Benefits paid to or for members   |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees  | 116,352.              | 46,541.                         | 23,270.                                | 46,541.                     |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   |                       |                                 |  |                             |
| 7 Other salaries and wages  | 164,735.              | 51,209.                         | 65,993.                                | 47,533.                     |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  | 31,847.               | 9,900.                          | 12,757.                                | 9,190.                      |
| 9 Other employee benefits   | 75,007.               | 23,317.                         | 30,048.                                | 21,642.                     |
| 10 Payroll taxes  | 20,527.               | 6,381.                          | 8,223.                                 | 5,923.                      |
| 11 Fees for services (non-employees):   |                       |                                 |  |                             |
| a Management  |                       |                                 | 20,880.                                |                             |
| b Legal   | 20,880.               |                                 |  |                             |
| c Accounting  | 27,850.               |                                 | 27,850.                                |                             |
| d Lobbying  |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17   |                       |                                 | 74,112.                                |                             |
| f Investment management fees  | 74,112.               |                                 |  |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)   | 73,670.               |                                 | 68,854.                                | 4,816.                      |
| 12 Advertising and promotion  | 36,638.               |                                 |  | 36,638.                     |
| 13 Office expenses  | 29,688.               | 2,246.                          | 8,142.                                 | 19,300.                     |
| 14 Information technology   |                       |                                 |  |                             |
| 15 Royalties  |                       |                                 |  |                             |
| 16 Occupancy  | 43,212.               | 14,530.                         | 14,842.                                | 13,840.                     |
| 17 Travel   | 11,351.               | 5,675.                          |  | 5,676.                      |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings   |                       |                                 |  |                             |
| 20 Interest   |                       |                                 |  |                             |
| 21 Payments to affiliates   |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization  | 1,014.                | 341.                            | 348.                                   | 325.                        |
| 23 Insurance  |                       |                                 |  |                             |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) |                       |                                 |  |                             |
| a MISCELLANEOUS   | 4,956.                |                                 | 361.                                   | 4,595.                      |
| b   |                       |                                 |  |                             |
| c   |                       |                                 |  |                             |
| d   |                       |                                 |  |                             |
| e All other expenses  |                       |                                 |  |                             |
| 25 Total functional expenses. Add lines 1 through 24e   | 3,183,780.            | 2,612,081.                      | 355,680.                               | 216,019.                    |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.                                     |                       |                                 |  |                             |

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

|  |   | (A)<br>Beginning of year |             | (B)<br>End of year |
|--|---|--------------------------|-------------|--------------------|
| Assets   | 1 Cash - non-interest-bearing   |                          | 1           |                    |
|  | 2 Savings and temporary cash investments  | 600,154.                 | 2           | 649,557.           |
|  | 3 Pledges and grants receivable, net  |                          | 3           |                    |
|  | 4 Accounts receivable, net  |                          | 4           |                    |
|  | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L   |                          | 5           |                    |
|  | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L |                          | 6           |                    |
|  | 7 Notes and loans receivable, net   |                          | 7           |                    |
|  | 8 Inventories for sale or use   |                          | 8           |                    |
|  | 9 Prepaid expenses and deferred charges   | 16,901.                  | 9           | 28,556.            |
|  | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | 10a 52,442.              |             |                    |
|  | b Less: accumulated depreciation  | 10b 52,442.              | 10c         | 0.                 |
|  | 11 Investments - publicly traded securities   | 10,790,271.              | 11          | 10,647,845.        |
|  | 12 Investments - other securities. See Part IV, line 11   |                          | 12          |                    |
|  | 13 Investments - program-related. See Part IV, line 11  |                          | 13          |                    |
|  | 14 Intangible assets  |                          | 14          |                    |
|  | 15 Other assets. See Part IV, line 11   | 18,105.                  | 15          | 17,283.            |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 11,426,445.   | 16                       | 11,343,241. |                    |
| Liabilities  | 17 Accounts payable and accrued expenses  | 616,417.                 | 17          | 561,321.           |
|  | 18 Grants payable   |                          | 18          |                    |
|  | 19 Deferred revenue   |                          | 19          |                    |
|  | 20 Tax-exempt bond liabilities  |                          | 20          |                    |
|  | 21 Escrow or custodial account liability. Complete Part IV of Schedule D  |                          | 21          |                    |
|  | 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L   |                          | 22          |                    |
|  | 23 Secured mortgages and notes payable to unrelated third parties   |                          | 23          |                    |
|  | 24 Unsecured notes and loans payable to unrelated third parties   |                          | 24          |                    |
|  | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D  | 100,444.                 | 25          | 112,761.           |
|  | 26 Total liabilities. Add lines 17 through 25   | 716,861.                 | 26          | 674,082.           |
| Net Assets or Fund Balances                                  | Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.   |                          |             |                    |
|  | 27 Unrestricted net assets  | 6,498,978.               | 27          | 6,861,933.         |
|  | 28 Temporarily restricted net assets  | 4,210,606.               | 28          | 3,807,226.         |
|  | 29 Permanently restricted net assets  |                          | 29          |                    |
|  | Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.  |                          |             |                    |
|  | 30 Capital stock or trust principal, or current funds   |                          | 30          |                    |
|  | 31 Paid-in or capital surplus, or land, building, or equipment fund   |                          | 31          |                    |
|  | 32 Retained earnings, endowment, accumulated income, or other funds   |                          | 32          |                    |
| 33 Total net assets or fund balances                         | 10,709,584.   | 33                       | 10,669,159. |                    |
| 34 Total liabilities and net assets/fund balances            | 11,426,445.   | 34                       | 11,343,241. |                    |

**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  | 2,947,303.  |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 3,183,780.  |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | -236,477.   |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | 4  | 10,709,584. |
| 5  | Net unrealized gains (losses) on investments   | 5  | 196,052.    |
| 6  | Donated services and use of facilities   | 6  |             |
| 7  | Investment expenses  | 7  |             |
| 8  | Prior period adjustments   | 8  |             |
| 9  | Other changes in net assets or fund balances (explain in Schedule O)   | 9  | 0.          |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 10,669,159. |

**Part XII Financial Statements and Reporting**

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

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

Form 990 (2015)

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

|  |   |
|--|---|
| Name of the organization<br><b>VETERANS OF FOREIGN WARS FOUNDATION</b> | Employer identification number<br><b>43-1758998</b> |
|--|---|

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

- The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)
- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
  - 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
  - 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
  - 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
  - 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
  - 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
  - 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
  - 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
  - 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
  - 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
  - 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
    - a  Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
    - b  Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
    - c  Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
    - d  Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
    - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
    - f Enter the number of supported organizations .....

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|--|---|----|---|---|
|                                    |          |  | Yes   | No |   |   |
|                                    |          |  |   |    |   |   |
|                                    |          |  |   |    |   |   |
|                                    |          |  |   |    |   |   |
|                                    |          |  |   |    |   |   |
|                                    |          |  |   |    |   |   |
|                                    |          |  |   |    |   |   |
|                                    |          |  |   |    |   |   |
| <b>Total</b>                       |          |  |   |    |   |   |

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2011 | (b) 2012 | (c) 2013 | (d) 2014 | (e) 2015 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....  | 7500616. | 2733204. | 2954062. | 2903373. | 2462245. | 18553500. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....   |          |          |          |          |          |           |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge .....   |          |          |          |          |          |           |
| 4 Total. Add lines 1 through 3 .....  | 7500616. | 2733204. | 2954062. | 2903373. | 2462245. | 18553500. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) ..... |          |          |          |          |          | 2971208.  |
| 6 Public support. Subtract line 5 from line 4.  |          |          |          |          |          | 15582292. |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2011 | (b) 2012 | (c) 2013 | (d) 2014 | (e) 2015 | (f) Total                |
|--|----------|----------|----------|----------|----------|--------------------------|
| 7 Amounts from line 4 .....  | 7500616. | 2733204. | 2954062. | 2903373. | 2462245. | 18553500.                |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....   | 99,371.  | 188,415. | 216,605. | 255,013. | 267,617. | 1027021.                 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on .....   |          |          |          |          |          |                          |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....   |          |          |          |          |          |                          |
| 11 Total support. Add lines 7 through 10 .....   |          |          |          |          |          | 19580521.                |
| 12 Gross receipts from related activities, etc. (see instructions) .....   |          |          |          |          | 12       | 22,700.                  |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ..... |          |          |          |          |          | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|   |                                     |         |
|---|-------------------------------------|---------|
| 14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)) .....   | 14                                  | 79.58 % |
| 15 Public support percentage from 2014 Schedule A, Part II, line 14 .....   | 15                                  | 77.06 % |
| 16a 33 1/3% support test - 2015. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....  | <input checked="" type="checkbox"/> |         |
| b 33 1/3% support test - 2014. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....   | <input type="checkbox"/>            |         |
| 17a 10% -facts-and-circumstances test - 2015. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....    | <input type="checkbox"/>            |         |
| b 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... | <input type="checkbox"/>            |         |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....   | <input type="checkbox"/>            |         |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2011 | (b) 2012 | (c) 2013 | (d) 2014 | (e) 2015 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....   |          |          |          |          |          |           |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose ..... |          |          |          |          |          |           |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 .....   |          |          |          |          |          |           |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....  |          |          |          |          |          |           |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge .....  |          |          |          |          |          |           |
| 6 Total. Add lines 1 through 5 .....   |          |          |          |          |          |           |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons .....  |          |          |          |          |          |           |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....           |          |          |          |          |          |           |
| c Add lines 7a and 7b .....  |          |          |          |          |          |           |
| 8 Public support. (Subtract line 7c from line 6.)  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2011 | (b) 2012 | (c) 2013 | (d) 2014 | (e) 2015 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 .....  |          |          |          |          |          |           |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ..... |          |          |          |          |          |           |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....                          |          |          |          |          |          |           |
| c Add lines 10a and 10b .....  |          |          |          |          |          |           |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....     |          |          |          |          |          |           |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....                                 |          |          |          |          |          |           |
| 13 Total support. (Add lines 9, 10c, 11, and 12.)  |          |          |          |          |          |           |

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

|   |    |   |
|---|----|---|
| 15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f)) ..... | 15 | % |
| 16 Public support percentage from 2014 Schedule A, Part III, line 15 .....                      | 16 | % |

**Section D. Computation of Investment Income Percentage**

|  |    |   |
|--|----|---|
| 17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f)) ..... | 17 | % |
| 18 Investment income percentage from 2014 Schedule A, Part III, line 17 .....                        | 18 | % |

19a 33 1/3% support tests - 2015. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2014. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.   |     |    |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).   |     |    |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.   |     |    |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.   |     |    |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.  |     |    |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.  |     |    |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.  |     |    |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.   |     |    |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document). |     |    |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?  |     |    |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control?   |     |    |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.  |     |    |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).   |     |    |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).  |     |    |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.  |     |    |
| b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.  |     |    |
| c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.   |     |    |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.   |     |    |
| b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)   |     |    |



**Part IV Supporting Organizations** (continued)

|   | Yes | No |
|---|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons?  |     |    |
| a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? |     |    |
| b A family member of a person described in (a) above?   |     |    |
| c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.   |     |    |

**Section B. Type I Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. |     |    |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.   |     |    |

**Section C. Type II Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). |     |    |

**Section D. All Type III Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? |     |    |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).  |     |    |
| 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.   |     |    |

**Section E. Type III Functionally-Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):

a  The organization satisfied the Activities Test. Complete line 2 below.

b  The organization is the parent of each of its supported organizations. Complete line 3 below.

c  The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

|   | Yes | No |
|---|-----|----|
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. |     |    |
| b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.  |     |    |
| 3 Parent of Supported Organizations. Answer (a) and (b) below.  |     |    |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.  |     |    |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.   |     |    |

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A - Adjusted Net Income |  | (A) Prior Year | (B) Current Year (optional) |
|---------------------------------|--|----------------|-----------------------------|
| 1                               | Net short-term capital gain  | 1              |                             |
| 2                               | Recoveries of prior-year distributions   | 2              |                             |
| 3                               | Other gross income (see instructions)  | 3              |                             |
| 4                               | Add lines 1 through 3  | 4              |                             |
| 5                               | Depreciation and depletion   | 5              |                             |
| 6                               | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6              |                             |
| 7                               | Other expenses (see instructions)  | 7              |                             |
| 8                               | <b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)   | 8              |                             |

| Section B - Minimum Asset Amount |   | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|---|----------------|-----------------------------|
| 1                                | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): |                |                             |
| a                                | Average monthly value of securities   | 1a             |                             |
| b                                | Average monthly cash balances   | 1b             |                             |
| c                                | Fair market value of other non-exempt-use assets  | 1c             |                             |
| d                                | Total (add lines 1a, 1b, and 1c)  | 1d             |                             |
| e                                | Discount claimed for blockage or other factors (explain in detail in Part VI):  |                |                             |
| 2                                | Acquisition indebtedness applicable to non-exempt-use assets  | 2              |                             |
| 3                                | Subtract line 2 from line 1d  | 3              |                             |
| 4                                | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).                                 | 4              |                             |
| 5                                | Net value of non-exempt-use assets (subtract line 4 from line 3)  | 5              |                             |
| 6                                | Multiply line 5 by .035   | 6              |                             |
| 7                                | Recoveries of prior-year distributions  | 7              |                             |
| 8                                | <b>Minimum Asset Amount</b> (add line 7 to line 6)  | 8              |                             |

| Section C - Distributable Amount |  |   | Current Year |
|----------------------------------|--|---|--------------|
| 1                                | Adjusted net income for prior year (from Section A, line 8, Column A)  | 1 |              |
| 2                                | Enter 85% of line 1  | 2 |              |
| 3                                | Minimum asset amount for prior year (from Section B, line 8, Column A)   | 3 |              |
| 4                                | Enter greater of line 2 or line 3  | 4 |              |
| 5                                | Income tax imposed in prior year   | 5 |              |
| 6                                | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 |              |

7  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Section D - Distributions |  | Current Year |
|---------------------------|--|--------------|
| 1                         | Amounts paid to supported organizations to accomplish exempt purposes  |              |
| 2                         | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity      |              |
| 3                         | Administrative expenses paid to accomplish exempt purposes of supported organizations  |              |
| 4                         | Amounts paid to acquire exempt-use assets  |              |
| 5                         | Qualified set-aside amounts (prior IRS approval required)  |              |
| 6                         | Other distributions (describe in Part VI). See instructions.   |              |
| 7                         | <b>Total annual distributions.</b> Add lines 1 through 6.  |              |
| 8                         | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. |              |
| 9                         | Distributable amount for 2015 from Section C, line 6   |              |
| 10                        | Line 8 amount divided by Line 9 amount   |              |

| Section E - Distribution Allocations (see instructions) | (i)<br>Excess Distributions   | (ii)<br>Underdistributions<br>Pre-2015 | (iii)<br>Distributable<br>Amount for 2015 |
|---|---|--|---|
| 1   | Distributable amount for 2015 from Section C, line 6  |  |   |
| 2   | Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)  |  |   |
| 3   | Excess distributions carryover, if any, to 2015:  |  |   |
| a   |   |  |   |
| b   |   |  |   |
| c   |   |  |   |
| d   | From 2013   |  |   |
| e   | From 2014   |  |   |
| f   | <b>Total of lines 3a through e</b>  |  |   |
| g   | Applied to underdistributions of prior years  |  |   |
| h   | Applied to 2015 distributable amount  |  |   |
| i   | Carryover from 2010 not applied (see instructions)  |  |   |
| j   | Remainder. Subtract lines 3g, 3h, and 3i from 3f.   |  |   |
| 4   | Distributions for 2015 from Section D, line 7: \$   |  |   |
| a   | Applied to underdistributions of prior years  |  |   |
| b   | Applied to 2015 distributable amount  |  |   |
| c   | Remainder. Subtract lines 4a and 4b from 4.   |  |   |
| 5   | Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions). |  |   |
| 6   | Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).                        |  |   |
| 7   | Excess distributions carryover to 2016. Add lines 3j and 4c.  |  |   |
| 8   | Breakdown of line 7:  |  |   |
| a   |   |  |   |
| b   |   |  |   |
| c   | Excess from 2013  |  |   |
| d   | Excess from 2014  |  |   |
| e   | Excess from 2015  |  |   |

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

Lined area for supplemental information.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990, Form 990-EZ, or Form 990-PF. Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Name of the organization

VETERANS OF FOREIGN WARS FOUNDATION

Employer identification number

43-1758998

Organization type(check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)( 3 ) (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

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not 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 is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2015)

|  |   |
|--|---|
| Name of organization<br><b>VETERANS OF FOREIGN WARS FOUNDATION</b> | Employer identification number<br><b>43-1758998</b> |
|--|---|

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 1          | <br><hr/><br><hr/><br><hr/>       | \$ 105,697.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 2          | <br><hr/><br><hr/><br><hr/>       | \$ 54,844.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 3          | <br><hr/><br><hr/><br><hr/>       | \$ 111,000.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 4          | <br><hr/><br><hr/><br><hr/>       | \$ 96,228.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 5          | <br><hr/><br><hr/><br><hr/>       | \$ 50,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
|            | <br><hr/><br><hr/><br><hr/>       | \$ _____.                  | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |

Name of organization

Employer identification number

VETERANS OF FOREIGN WARS FOUNDATION

43-1758998

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

| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(see instructions) | (d)<br>Date received |
|------------------------------|--|--|----------------------|
|                              |  | \$ _____                                       | _____                |
|                              |  | \$ _____                                       | _____                |
|                              |  | \$ _____                                       | _____                |
|                              |  | \$ _____                                       | _____                |
|                              |  | \$ _____                                       | _____                |
|                              |  | \$ _____                                       | _____                |
|                              |  | \$ _____                                       | _____                |
|                              |  | \$ _____                                       | _____                |
|                              |  | \$ _____                                       | _____                |

Name of organization

Employer identification number

VETERANS OF FOREIGN WARS FOUNDATION

43-1758998

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 info. once.) \$
Use duplicate copies of Part III if additional space is needed.

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held.

Table with 2 columns: (e) Transfer of gift, Transferee's name, address, and ZIP + 4, Relationship of transferor to transferee.

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held.

Table with 2 columns: (e) Transfer of gift, Transferee's name, address, and ZIP + 4, Relationship of transferor to transferee.

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held.

Table with 2 columns: (e) Transfer of gift, Transferee's name, address, and ZIP + 4, Relationship of transferor to transferee.

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held.

Table with 2 columns: (e) Transfer of gift, Transferee's name, address, and ZIP + 4, Relationship of transferor to transferee.



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2015

Open to Public Inspection

Name of the organization

VETERANS OF FOREIGN WARS FOUNDATION

Employer identification number 43-1758998

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 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year (2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register), 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     |                  |                |                    |                      |                     |
| b Contributions                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            |                  |                |                    |                      |                     |

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

- a Board designated or quasi-endowment \_\_\_\_\_ %
- b Permanent endowment \_\_\_\_\_ %
- c Temporarily restricted endowment \_\_\_\_\_ %

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

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

|  | Yes    | No |
|--|--------|----|
| (i) unrelated organizations  | 3a(i)  |    |
| (ii) related organizations   | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land                  |                                      |                                 |                              |                |
| b Buildings              |                                      |                                 |                              |                |
| c Leasehold improvements |                                      |                                 |                              |                |
| d Equipment              |                                      | 52,442.                         | 52,442.                      | 0.             |
| e Other                  |                                      |                                 |                              | 0.             |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|---|
| (1) Financial derivatives  |                |   |
| (2) Closely-held equity interests                                    |                |   |
| (3) Other  |                |   |
| (A)  |                |   |
| (B)  |                |   |
| (C)  |                |   |
| (D)  |                |   |
| (E)  |                |   |
| (F)  |                |   |
| (G)  |                |   |
| (H)  |                |   |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)     |                |   |

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment                                    | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|---|
| (1)  |                |   |
| (2)  |                |   |
| (3)  |                |   |
| (4)  |                |   |
| (5)  |                |   |
| (6)  |                |   |
| (7)  |                |   |
| (8)  |                |   |
| (9)  |                |   |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) |                |   |

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description  | (b) Book value |
|--|----------------|
| (1)  |                |
| (2)  |                |
| (3)  |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) |                |

**Part X Other Liabilities.**

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

| 1. (a) Description of liability                                    | (b) Book value |
|--|----------------|
| (1) Federal income taxes   |                |
| (2) PAYABLE TO AFFILIATE   | 112,761.       |
| (3)  |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) |                |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|   |   |    |          |            |
|---|---|----|----------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements        |    | 1        | 3,143,355. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12:             |    |          |            |
|   | a Net unrealized gains (losses) on investments                                  | 2a | 196,052. |            |
|   | b Donated services and use of facilities  | 2b |          |            |
|   | c Recoveries of prior year grants   | 2c |          |            |
|   | d Other (Describe in Part XIII.)  | 2d |          |            |
|   | e Add lines 2a through 2d   |    | 2e       | 196,052.   |
| 3 | Subtract line 2e from line 1  |    | 3        | 2,947,303. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1:            |    |          |            |
|   | a Investment expenses not included on Form 990, Part VIII, line 7b              | 4a |          |            |
|   | b Other (Describe in Part XIII.)  | 4b |          |            |
|   | c Add lines 4a and 4b   |    | 4c       | 0.         |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) |    | 5        | 2,947,303. |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|   |  |    |    |            |
|---|--|----|----|------------|
| 1 | Total expenses and losses per audited financial statements                       |    | 1  | 3,183,780. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25:                |    |    |            |
|   | a Donated services and use of facilities   | 2a |    |            |
|   | b Prior year adjustments   | 2b |    |            |
|   | c Other losses   | 2c |    |            |
|   | d Other (Describe in Part XIII.)   | 2d |    |            |
|   | e Add lines 2a through 2d  |    | 2e | 0.         |
| 3 | Subtract line 2e from line 1   |    | 3  | 3,183,780. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1:               |    |    |            |
|   | a Investment expenses not included on Form 990, Part VIII, line 7b               | 4a |    |            |
|   | b Other (Describe in Part XIII.)   | 4b |    |            |
|   | c Add lines 4a and 4b  |    | 4c | 0.         |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) |    | 5  | 3,183,780. |

**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.

PART X, LINE 2:  
 THE FOUNDATION HAS ADOPTED THE PROVISIONS OF ASC TOPIC 740, INCOME TAXES, (ASC 740) WITH RESPECT TO UNCERTAIN TAX POSITIONS. ASC 740 REQUIRES THAT ALL TAX POSITIONS BE EVALUATED USING A RECOGNITION THRESHOLD AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. DIFFERENCES BETWEEN POSITIONS TAKEN IN A TAX RETURN AND AMOUNTS RECOGNIZED IN THE FINANCIAL STATEMENTS ARE RECORDED AS ADJUSTMENTS TO INCOME TAXES PAYABLE OR RECEIVABLE, OR ADJUSTMENTS TO DEFERRED INCOME TAXES, OR BOTH. ASC 740 ALSO REQUIRES EXPANDED DISCLOSURES AT THE END OF EACH ANNUAL REPORTING PERIOD. NO UNCERTAIN TAX POSITIONS, OR INTEREST AND PENALTIES RELATED TO UNCERTAIN TAX POSITIONS, HAVE BEEN NOTED AND THUS NO AMOUNTS HAVE BEEN RECORDED AT AUGUST 31, 2016 OR 2015.



SCHEDULE I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2015

Open to Public  
Inspection

Employer identification number  
43-1758998

VETERANS OF FOREIGN WARS FOUNDATION

Part I General Information on Grants and Assistance

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

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

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

| 1 (a) Name and address of organization or government   | (b) EIN    | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance                                |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|---|
| VETERANS OF FOREIGN WARS OF THE UNITED STATES - 406 WEST 34TH STREET - KANSAS CITY, MO 64111 | 44-0474290 | 501(C)(19)                    | 1,669,476.               | 0.                                |   |  | VETERAN & MILITARY SUPPORT & YOUTH AND COMMUNITY ACTIVITY SUPPORT |
| VFW POST 8195<br>4414 PEMBROKE ROAD<br>WEST PARK, FL 33021                                   | 59-6162551 | 501(C)(19)                    | 15,000.                  | 0.                                |   |  | VETERANS SERVICE SUPPORT  |
| SNOWBALL EXPRESS<br>PO BOX 650823<br>DALLAS, TX 75265  | 20-5627830 | 501(C)(3)                     | 30,000.                  | 0.                                |   |  | VETERANS SERVICE SUPPORT  |
| VOLUNTEERS OF AMERICA, DAKOTAS<br>1300 W 51ST STREET<br>SIOUX FALLS, SD 57109                | 23-7353508 | 501(C)(3)                     | 5,500.                   | 0.                                |   |  | VETERANS SERVICE SUPPORT  |
| FREEDOMS FOUNDATION<br>PO BOX 67<br>VALLEY FORGE, PA 19481                                   | 23-7375529 | 501(C)(3)                     | 7,000.                   | 0.                                |   |  | VETERANS SERVICE SUPPORT  |

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

3 Enter total number of other organizations listed in the line 1 table 2.

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

Schedule I (Form 990) (2015)

**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 |
|--|--------------------------|--------------------------|-----------------------------------|---|--|
| FINANCIAL SUPPORT TO MILITARY FAMILIES | 184                      | 582,782.                 | 0.                                |   |  |
|  |                          |                          |                                   |   |  |
|  |                          |                          |                                   |   |  |
|  |                          |                          |                                   |   |  |
|  |                          |                          |                                   |   |  |

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

**PART I, LINE 2:**  
 GRANTEES ARE REQUIRED TO FILE A FINANCIAL REPORT WITHIN ONE YEAR OF THE RECEIPT OF FUNDS TO DOCUMENT THE USE OF THE GRANT FUNDS.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2015**

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

VETERANS OF FOREIGN WARS FOUNDATION

Employer identification number

43-1758998

**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 type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input 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 (e.g., maid, chauffeur, chef) |

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

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 in line 1a?

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

- |  |  |
|--|--|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input 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?
- b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c Participate in, or receive payment from, an equity-based compensation arrangement?
- 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?
- b Any related organization?
- If "Yes" to 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?
- b Any related organization?
- 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 non-fixed 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" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

|    | Yes | No |
|----|-----|----|
| 1b |     |    |
| 2  |     |    |
| 4a | X   |    |
| 4b |     | X  |
| 4c |     | X  |
| 5a |     | X  |
| 5b |     | X  |
| 6a |     | X  |
| 6b |     | X  |
| 7  |     | X  |
| 8  |     | X  |
| 9  |     |    |

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

Schedule J (Form 990) 2015





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.

PART I, LINE 4A:

ROBERT GREENE RECEIVED AN ACCRUED SEVERANCE AND ACCRUED VACATION PAYMENT

TOTALING \$221,679 FROM THE VETERANS OF FOREIGN WARS FOR HIS MORE THAN 30

YEARS OF LOYAL SERVICE TO THE ORGANIZATION.

SCHEDULE O  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

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

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

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

OMB No. 1545-0047

**2015**

Open to Public  
Inspection

Name of the organization

VETERANS OF FOREIGN WARS FOUNDATION

Employer identification number  
43-1758998

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

OF VETERANS, ACTIVE AND RESERVE MILITARY PERSONNEL; PROMOTE AND ASSIST  
IN FUNDING PROGRAMS SPONSORED BY THE VFW, ITS AFFILIATES AND OTHER  
NON-PROFIT GROUPS; AND PROMOTE PROGRAMS THAT FOSTER PATRIOTISM,  
EDUCATION, COMMUNITY IMPROVEMENT, AND YOUTH ACTIVITIES.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THAT FOSTER PATRIOTISM, EDUCATION, COMMUNITY IMPROVEMENT, AND YOUTH  
ACTIVITIES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

\$1,175,000 TO PROVIDE SCHOLARSHIPS FOR THE VFW AND SPORTS CLIPS  
HELP-A-HERO SCHOLARSHIP PROGRAM. THIS PROGRAM PROVIDES UP TO \$5,000 IN  
SCHOLARSHIPS TO VETERANS OR CURRENT MILITARY PERSONNEL WITH A RANK OF  
E-5 OR BELOW. ADDITIONALLY, THE VFW FOUNDATION EXPENDED \$350,000 TO  
SUPPORT VFW SERVICE OFFICERS. THESE OFFICERS PLAY A KEY ROLE IN  
ASSISTING VETERANS IN DEALING WITH THE DEPARTMENT OF VETERANS AFFAIRS  
AND OTHER AGENCIES. THESE OFFICERS ARE FORMALLY TRAINED AND ACCREDITED  
TO REPRESENT VETERANS AND THEIR DEPENDENTS OR SURVIVORS. THIS  
STRUCTURE ENSURES THAT NO VETERAN, DEPENDENT OR SURVIVOR NEEDS TO DEAL  
WITH THE AGENCIES ADMINISTERING VETERAN'S PROGRAMS WITHOUT EXPERT  
REPRESENTATION. FINALLY, THE VFW FOUNDATION EXPENDED \$93,500 ON GRANTS  
TO VARIOUS ORGANIZATIONS THAT PROVIDE VARIOUS SERVICES TO ASSIST AND  
BENEFIT VETERANS.

FORM 990, PART V, LINE 2A:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.  
532211  
09-02-15

Schedule O (Form 990 or 990-EZ) (2015)

Schedule O (Form 990 or 990-EZ) (2015)

Name of the organization

VETERANS OF FOREIGN WARS FOUNDATION

Employer identification number  
43-1758998

FOR EASE OF ADMINISTRATION AND IN ORDER TO PROVIDE BENEFITS, THE VETERANS OF FOREIGN WARS OF THE UNITED STATES PROVIDES SELECTED EMPLOYEES TO THE FOUNDATION. THESE EMPLOYEES WORK EXCLUSIVELY FOR THE FOUNDATION AND ON FOUNDATION BUSINESS AND ACTIVITIES. THE VFW FOUNDATION HAS NO EMPLOYEES OF ITS OWN. THE FOUNDATION REIMBURSES THE VETERANS OF FOREIGN WARS FOR THE SALARY AND BENEFIT EXPENSES INCURRED FOR THESE EMPLOYEES. THEREFORE, THE W-3 TRANSMITTAL AND W-2 FORMS ARE FILED BY THE VETERANS OF FOREIGN WARS OF THE UNITED STATES AND NOT THE VFW FOUNDATION. AS OF 12/31/15, THERE WERE FIVE EMPLOYEES INCLUDED IN THE W-3 FILING MADE BY THE VETERANS OF FOREIGN WARS OF THE UNITED STATES THAT WORK EXCLUSIVELY FOR THE VFW FOUNDATION, AND THE EXPENSES OF THOSE FIVE EMPLOYEES ARE REFLECTED IN THIS RETURN.

FORM 990, PART VI, SECTION B, LINE 11:

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 BOARD OF DIRECTORS PRIOR TO THE TIME OF FILING FOR THEIR REVIEW. THE FORM 990, ALONG WITH AUDITED FINANCIAL STATEMENTS, ARE REVIEWED WITH THE BOARD OF DIRECTORS AT A LATER, STATED MEETING.

FORM 990, PART VI, SECTION B, LINE 12C:

IN ORDER TO SUSTAIN THE VETERANS OF FOREIGN WARS FOUNDATION'S REPUTATION AND CONTINUED SUCCESS, OFFICERS, DIRECTORS AND EMPLOYEES IN LEADERSHIP POSITIONS ARE EXPECTED TO CONDUCT THEMSELVES IN A PROFESSIONAL MANNER AND ADHERE TO THE HIGHEST STANDARDS OF HONESTY AND INTEGRITY. ALL OF THE ABOVE NAMED INDIVIDUALS ARE REQUIRED TO EXECUTE AN APPROPRIATE ACKNOWLEDGEMENT OF

Name of the organization

VETERANS OF FOREIGN WARS FOUNDATION

Employer identification number

43-1758998

ADHERENCE TO A CODE OF ETHICS POLICY UPON ASSUMING THEIR POSITIONS, AND OFFICERS, DIRECTORS AND KEY EMPLOYEES ARE REQUIRED TO MAKE AN ANNUAL DISCLAIMER OR DISCLOSURE OF CONFLICTS OF INTEREST IN ACCORDANCE WITH THE INTERNAL REVENUE SERVICE GUIDELINES. FOR THE FISCAL YEAR COVERED BY THIS FORM 990, THERE WERE NO CONFLICTS OF INTEREST IDENTIFIED BY THE INDIVIDUALS COVERED BY THIS POLICY.

FORM 990, PART VI, SECTION B, LINE 15:

THE ORGANIZATION'S CHAIRMAN OF THE BOARD, PRESIDENT, SECRETARY/TREASURER AND OTHER BOARD MEMBERS ARE NOT COMPENSATED BY THE VFW FOUNDATION. THE CHAIRMAN, PRESIDENT AND SECRETARY/TREASURER ARE COMPENSATED BY A RELATED ORGANIZATION (VFW) FOR THE POSITIONS THEY HOLD AND THE WORK THEY PERFORM FOR THAT RELATED ORGANIZATION. THE COMMANDER-IN-CHIEF OF THE VFW, IS ELECTED BY THE VFW NATIONAL CONVENTION AND TYPICALLY SERVES A SINGLE, ONE YEAR TERM. HIS COMPENSATION IS SPECIFICALLY ESTABLISHED BY THE VFW NATIONAL COUNCIL OF ADMINISTRATION (BOARD OF DIRECTORS) AND IS SPECIFICALLY APPROVED BY THE NATIONAL COUNCIL OF ADMINISTRATION AS PART OF ITS DELIBERATION AND APPROVAL OF THE ANNUAL BUDGET. HOWEVER, BECAUSE OF THE UNIQUE DUTIES AND RESPONSIBILITIES OF THESE OFFICERS, COMPARABILITY DATA IS NOT TYPICALLY RELEVANT.

THE ORGANIZATION HAS IN PLACE A SALARY ADMINISTRATION POLICY THAT APPLIES TO OTHER COMPENSATED OFFICERS AND KEY EMPLOYEES. THAT POLICY USES COMPARABILITY DATA TO ASSIGN ALL EMPLOYEE POSITIONS INTO 1 OF 21 GRADES AND TO ESTABLISH SALARY RANGES FOR EACH GRADE. INCREASES IN COMPENSATION ARE BASED ON ANNUAL EVALUATIONS. THE NATIONAL COUNCIL OF ADMINISTRATION, AS PART OF ITS DELIBERATION ON THE ANNUAL BUDGET, APPROVES ALL SALARIES, INCLUDING THE OTHER OFFICERS AND KEY EMPLOYEES.

Name of the organization

VETERANS OF FOREIGN WARS FOUNDATION

Employer identification number

43-1758998

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AK, AZ, AR, CO, CT, FL, GA, IL, KS, KY, ME, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, OH, OK, OR, PA  
SC, TN, UT, VA, WA, WV, WI

FORM 990, PART VI, SECTION C, LINE 18:

THE VETERANS OF FOREIGN WARS FOUNDATION COMPLIES WITH IRC SECTION 6104 AND  
MAKES ITS FORM 1023 AND FORM 990 AVAILABLE FOR PUBLIC INSPECTION UPON  
REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:

THESE DOCUMENTS ARE AVAILABLE, UPON REQUEST, TO MEMBERS OF THE VETERANS OF  
FOREIGN WARS OF THE UNITED STATES.

FORM 990, PART VII, SECTION A, LINE 1A:

RICHARD FREIBURGHOUSE IS THE EMPLOYEE REFERENCED ABOVE FOR PART V,  
QUESTION 2A. HE SERVED AS THE DIRECTOR OF THE VFW FOUNDATION DURING  
THE FISCAL YEAR, BUT HIS PAYROLL IS PROCESSED THROUGH THE VETERANS OF  
FOREIGN WAR'S PAYROLL SYSTEM AND THE VFW FOUNDATION REIMBURSES THE VFW  
OF THE U.S. FOR THESE EXPENSES. SINCE PAYMENTS ARE MADE FROM THE VFW  
OF THE U.S., THE W-2 FOR THE EMPLOYEE IS ISSUED FROM THE VFW OF THE  
U.S., AND THEREFORE, THIS COMPENSATION IS INCLUDED IN COLUMN E.

Related Organizations and Unrelated Partnerships Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

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

Employer identification number 43-1758998

VETERANS OF FOREIGN WARS FOUNDATION

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

Table with columns: (a) Name, address, and EIN of disregarded entity; (b) Primary activity; (c) Legal domicile; (d) Total income; (e) End-of-year assets; (f) Direct controlling entity.

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

Table with columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Exempt Code section; (e) Public charity status; (f) Direct controlling entity; (g) Section 512(b)(13) controlled entity? (Yes/No).

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

SEE PART VII FOR CONTINUATIONS

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

Table with 12 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile (state or foreign country); (d) Direct controlling entity; (e) Predominant income (related, unrelated, excluded from tax under sections 512-514); (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations? (Yes/No); (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065); (j) General or managing partner? (Yes/No); (k) Percentage ownership.

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

Table with 10 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile (state or foreign country); (d) Direct controlling entity; (e) Type of entity (C corp, S corp, or trust); (f) Share of total income; (g) Share of end-of-year assets; (h) Percentage ownership; (i) Section 512(b)(13) controlled entity? (Yes/No).



**Part V** Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

|   | Yes No |    |
|---|--------|----|
|   | 1a     | 1b |
| 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? |        |    |
| a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity   | X      |    |
| b Gift, grant, or capital contribution to related organization(s)   |        | X  |
| c Gift, grant, or capital contribution from related organization(s)   |        | X  |
| d Loans or loan guarantees to or for related organization(s)  |        | X  |
| e Loans or loan guarantees by related organization(s)   |        | X  |
| f Dividends from related organization(s)  |        | X  |
| g Sale of assets to related organization(s)   |        | X  |
| h Purchase of assets from related organization(s)   |        | X  |
| i Exchange of assets with related organization(s)   |        | X  |
| j Lease of facilities, equipment, or other assets to related organization(s)  |        | X  |
| k Lease of facilities, equipment, or other assets from related organization(s)  |        | X  |
| l Performance of services or membership or fundraising solicitations for related organization(s)  |        | X  |
| m Performance of services or membership or fundraising solicitations by related organization(s)   |        | X  |
| n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)   |        | X  |
| o Sharing of paid employees with related organization(s)  |        | X  |
| p Reimbursement paid to related organization(s) for expenses  |        | X  |
| q Reimbursement paid by related organization(s) for expenses  |        | X  |
| r Other transfer of cash or property to related organization(s)   |        | X  |
| s Other transfer of cash or property from related organization(s)   |        | X  |

| 2   | (a)<br>Name of related organization           | (b)<br>Transaction type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|-----|---|-------------------------------|------------------------|--|
| (1) | VETERANS OF FOREIGN WARS OF THE UNITED STATES | B                             | 1,669,476              | FAIR MARKET VALUE                            |
| (2) | VETERANS OF FOREIGN WARS OF THE UNITED STATES | P                             | 983,416                | FAIR MARKET VALUE                            |
| (3) |   |                               |                        |  |
| (4) |   |                               |                        |  |
| (5) |   |                               |                        |  |
| (6) |   |                               |                        |  |

**VETERANS OF FOREIGN WARS FOUNDATION**

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

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

| (a)<br>Name, address, and EIN<br>of entity | (b)<br>Primary activity | (c)<br>Legal domicile<br>(state or foreign<br>country) | (d)<br>Predominant income<br>(related, unrelated,<br>excluded from tax under<br>sections 512-514) | (e)<br>Are all<br>partners<br>501(c)(3)<br>orgs.? |    | (f)<br>Share of<br>total<br>income | (g)<br>Share of<br>end-of-year<br>assets | (h)<br>Dispropor-<br>tionate<br>allocations? |    | (i)<br>Code V-UBI<br>amount in box 20<br>of Schedule K-1<br>(Form 1065) | (j)<br>General or<br>managing<br>partner? |    | (k)<br>Percentage<br>ownership |
|--|-------------------------|--|---|---|----|------------------------------------|--|--|----|---|---|----|--------------------------------|
|  |                         |  |   | Yes   | No |                                    |  | Yes  | No |   | Yes                                       | No |                                |
|  |                         |  |   |   |    |                                    |  |  |    |   |   |    |                                |
|  |                         |  |   |   |    |                                    |  |  |    |   |   |    |                                |
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|  |                         |  |   |   |    |                                    |  |  |    |   |   |    |                                |
|  |                         |  |   |   |    |                                    |  |  |    |   |   |    |                                |
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|  |                         |  |   |   |    |                                    |  |  |    |   |   |    |                                |
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|  |                         |  |   |   |    |                                    |  |  |    |   |   |    |                                |
|  |                         |  |   |   |    |                                    |  |  |    |   |   |    |                                |
|  |                         |  |   |   |    |                                    |  |  |    |   |   |    |                                |
|  |                         |  |   |   |    |                                    |  |  |    |   |   |    |                                |

**Part VII** Supplemental Information

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

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

VETERANS OF FOREIGN WARS OF THE UNITED STATES

EIN: 44-0474290

406 W. 34TH STREET

KANSAS CITY, MO 64111

PRIMARY ACTIVITY: VETERANS SERVICE

DIRECT CONTROLLING ENTITY: N/A

Multiple horizontal lines for additional information.