Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

▶ Do not enter Social Security numbers on this form as it may be made public.

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

A For the 2023 calendar year, or tax year beginning and ending 09/01/2023 08/31/2024 D Employer identification number C Name of organization B Check if applicable: VETERANS OF FOREIGN WARS FOUNDATION 43-1758998 E Telephone number Number and street (or P.O. box if mail is not delivered to street address) Room/suite Name change 406 WEST 34TH STREET (816)756-3390Initial return City or town, state or province, country, and ZIP or foreign postal code Amended G Gross receipts \$ KANSAS CITY, MO 64111 31,816,712. return Application pending F Name and address of principal officer: H(a) Is this a group return for DAN WEST Yes Χ Nο subordinates' 406 WEST 34TH STREET Yes No KANSAS CITY, MO 64111 H(b) Are all subordinates included? 501(c)(3) If "No," attach a list. (see instructions) 501(c) ((insert no.) 4947(a)(1) or Website: WWW.VFW.ORG/FOUNDATION H(c) Group exemption number Form of organization: X Corporation L Year of formation: 1996 M State of legal domicile: MO Summary 1 Briefly describe the organization's mission or most significant activities: __SEE_SCHEDULE_O_ Governance if the organization discontinued its operations or disposed of more than 25% of its net assets. Number of voting members of the governing body (Part VI, line 1a) 3 9 Activities & Number of independent voting members of the governing body (Part VI, line 1b) 6 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 NONE Total number of volunteers (estimate if necessary) 6 NONE 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a **b** Net unrelated business taxable income from Form 990-T, line 34 **Current Year** Contributions and grants (Part VIII, line 1h) 4,500,719 6,388,016. **COPY FOR** Program service revenue (Part VIII, line 2g) NONE NONE PUBLIC INSPECTION Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 846,615 888,508. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 NONE NONE Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 5,347,334. 7,276,524. 12 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13 3,178,667. 3,315,338. Benefits paid to or for members (Part IX, column (A), line 4) 14 NONE NONE Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 747,237 733,732. 16a Professional fundraising fees (Part IX, column (A), line 11e) NONE NONE **b** Total fundraising expenses (Part IX, column (D), line 25) ▶ _____544,199. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 654,332. 928,656 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 4,854,560 4,703,402. Revenue less expenses. Subtract line 18 from line 12 492,774 2,573,122. s or **Beginning of Current Year** End of Year 20 Total assets (Part X, line 16) 18,903,417 23,137,336. Total liabilities (Part X, line 26) 21 365<u>,231</u> 328,394. 22 Net assets or fund balances. Subtract line 21 from line 20 18,538,186 22,808,942. Signature Block

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

٥.									
Sign		Signature of officer			Date				
Here		MARC GARDUNO	SECRETA	RY/TREASURER					
		Type or print name and title							
	Prin	t/Type preparer's name	Preparer's signature	Preparer's signature Date					
Paid	JAS	SON F ANDERSON	Mass F. Speleser	7- Apoleon 12/12/2024				5	
Preparer Use Only	Firm	's name ▶ PICKETT,	Firm's EIN	48-	1246310	١			
Use Only	Firm	's address ▶ 9401 W.	Phone no.	913	<u>-4</u> 38-50	77			
May the IF	RS di	scuss this return with the	preparer shown above? (see instructions)				X Yes		N

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2023)

Form 990 (2023) Page **2**

Pa	Statement of Program Service Accomplishments	
	Check if Schedule O contains a response or note to any line in this Part III	. X
1	. ,	
	THE VFW FOUNDATION'S MISSION IS TO SERVE AND ENHANCE THE LIVES OF	
	MILITARY VETERANS, SERVICE MEMBERS, AND THEIR FAMILIES BY SECURING	
	RESOURCES TO PROMOTE POSITIVE OUTCOMES.	
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?	X No
	If "Yes," describe these new services on Schedule O.	
	Did the organization cease conducting, or make significant changes in how it conducts, any program	
	services?	X No
4	Describe the organization's program service accomplishments for each of its three largest program services, as mean	sured by
	expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to the total expenses, and revenue, if any, for each program service reported.	
4a	(Code:) (Expenses \$ 2,789,324. including grants of \$ 2,665,338.) (Revenue \$)
	SEE SCHEDULE O	
4h	(Code:) (Expenses \$ 855,383. including grants of \$ 650,000.) (Revenue \$	١
70	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 \$650,000 TO ASSIST	
	VFW POSTS AND AUXILIARIES WITH OUTREACH PROJECTS IN THEIR	
	RESPECTIVE COMMUNITIES, SO THAT VFW POSTS COULD CONTINUE TO BE A	
	RESOURCE FOR THEIR LOCAL COMMUNITIES.	
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
_		
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses 3.644.707.	

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Part IV Checklist of Required Schedules

Part	V Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		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? If			
	"Yes," complete Schedule D, Part I	6		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? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
_	complete Schedule D, Part III	8		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			37
10	debt negotiation services? If "Yes," complete Schedule D, Part IV Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	9		X
10	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,	10		
• •	VII, VIII, IX, or X, as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a	Х	
b	Did the organization report an amount for investments-other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		Х
С	Did the organization report an amount for investments-program related in Part X, line 13, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.	11c		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? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	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)? If "Yes," complete Schedule D, Part X	11f	X	
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII.	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If			
	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.	13		X
	Did the organization maintain an office, employees, or agents outside of the United States? Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,	14a		X
D	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or	140		
. •	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		Х
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? If "Yes," complete Schedule F, Parts III and IV	16		Х
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? If "Yes," complete Schedule G, Part I. See instructions	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or		**	
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X	I

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Part	Checklist of Required Schedules (continued)		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	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? If "Yes," complete Schedule J	23	Х	
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24a		Х
h	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
·		24c		
	to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?			
		24d		
25 a	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? If "Yes," complete Schedule L, Part I	25a		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?			
	If "Yes," complete Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II.	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
	persons? If "Yes," complete Schedule L, Part III	27		Х
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L,			
	Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
9	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
u	"Yes," complete Schedule L, Part IV	28a		Х
h	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV.	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	200		Λ
C		00-		3.7
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II	32		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? If "Yes," complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1	34		X
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	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	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	-		21
31	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		v
20	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and	31		X
38		20	\ _{\7}	
Dará	19? Note: All Form 990 filers are required to complete Schedule O	38	X	
Part				37
	Check if Schedule O contains a response or note to any line in this Part V		Yes	. X
	Enterthe number constant in heavy of Farry 1000. Fater 0.17 and apply 11		res	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c	Х	

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Par	Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			
	Statements, filed for the calendar year ending with or within the year covered by this return NONE			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over,			
74	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		Х
b	If "Yes," enter the name of the foreign country			
-	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5с		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
	and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7с	X	
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
_	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.	00		
	Did the sponsoring organization make any taxable distributions under section 4966?	9a 9b		
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	30		
10	Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on Part VIII, line 12			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
	Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders			
	Gross income from other sources. (Do not net amounts due or paid to other sources			
~	against amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which			
	the organization is licensed to issue qualified health plans			
	Enter the amount of reserves on hand			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	4-		3.5
	excess parachute payment(s) during the year?	15		X
4.0	If "Yes," see the instructions and file Form 4720, Schedule N.	16		v
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17				
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?	17		
	If "Yes." complete Form 6069.			

43-1758998

Form	9	90	(2	20	23,
Do:	и	11			

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

Soct	ion A. Governing Body and Management			Λ
Seci	Ton A. Governing Body and Management		Yes	No
	Enter the number of voting members of the governing body at the end of the tax year.		100	
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar			
	committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent	-		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			
	any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		<u>X</u>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		<u>X</u>
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	one or more members of the governing body?	7a		_X_
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,	l		
	stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:			
а	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i>	9		Х
Secti	ion B. Policies (This Section B requests information about policies not required by the Internal Revenue	Code		
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give			
	rise to conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If</i> "Yes," describe on Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13	Χ	
14	Did the organization have a written document retention and destruction policy?	14	Χ	
15	Did the process for determining compensation of the following persons include a review and approval by			
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement			
	with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		
Secti	ion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filedSEE SCHEDULE O			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-	Γ (sect	ion 5	01(c)
.0	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. X Own website X Upon request Other (explain on Schedule O)	(000)		01(0)
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of	f inter	est p	olicy.
	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 record MARC GARDUNO 406 WEST 34TH STREET KANSAS CITY, MO 64111	ls.		

816-756-3390

Form **990** (2023)

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

Check if Schedule O contains a response or note to any line in this Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any	box,	unles er and	Pos heck ss pe	erson	e than of is both tor/trust	compensation from the		(E) Reportable compensation from related organizations (W-2/	(F) Estimated amount of other compensation from the
	hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	1099-MISC/ 1099-NEC)	1099-MISC/ 1099-NEC)	organization and related organizations
(1) LISA BARONIO	50.00									
EXEC DIRECTOR, TERM END 3/2024	NONE	1		Х				163,919.	NONE	32,535.
(2) RICHARD FREIBURGHOUSE	45.00									
MANAGER	NONE					Х		108,498.	NONE	29,526.
(3) DAN WEST	5.00									
PRESIDENT	NONE	Х		Х				NONE	NONE	NONE
(4) MARC GARDUNO	5.00									
SECRETARY/TREASURER	NONE	X		Х				NONE	NONE	NONE
(5) DUANE SARMIENTO	1.00									
BOARD MEMBER	NONE	X						NONE	NONE	NONE
(6) ANN PANTELEAKOS	1.00	_								
BOARD MEMBER	NONE	X						NONE	NONE	NONE
(7) GORDON LOGAN	1.00									
BOARD MEMBER	NONE	X						NONE	NONE	NONE
(8) MICHAEL DEROSA	5.00	-								
BOARD CHAIRMAN	NONE	X						NONE	NONE	NONE
(9) JORDAN DRURY	1.00	-								
BOARD MEMBER	NONE	X						NONE	NONE	NONE
(10) PRASAD REDDY	1.00									
BOARD MEMBER	NONE	X						NONE	NONE	NONE
(11) ROBERT WALLACE	1.00									
BOARD MEMBER	NONE	X						NONE	NONE	NONE
<u>(12)</u>										
<u>(13)</u>										
<u>(14)</u>										

Form **990** (2023)

	1 990 (2023)	1 1/-		1				12	l 1 O 1		Page 8
Pa	rt VII Section A. Officers, Directors, Tru		y Em	ipic			and r	ııgı	1		·
	(A) Name and title	(B)				C) sition			(D) Reportable	(E) Reportable	(F) Estimated
	Name and title	Average hours per	(do r	ot cl			than o	ne	compensation	compensation from	amount of
		week (list any					is both		from	related	other
		hours for	office				or/trust		the	organizations	compensation from the
		related organizations	Individual trustee or director	Institutional trustee	Officer	Key employee	lighe mple	Former	organization (W-2/1099-MISC)	(W-2/1099-MISC)	organization
		below dotted	dua	utior	막	mpl	est c	er	(**-2/1099-18113C)		and related
		line)	ı tru	nal tı		oyee	omp				organizations
			stee	uste		"	ens				
				ď			Highest compensated employee				
		t									
		T									
		T									
		L									
		L									
		ļ 									
		ļ									
		 									
		<u> </u>									
_											
1b	Sub-total							>	272,417.	NONE	62,061.
	Total from continuation sheets to Part VII, S								NONE		NONE
	Total (add lines 1b and 1c)							_	272,417.	NONE	62,061.
2	Total number of individuals (including but not reportable compensation from the organization		nose	iste	a a	DOV	,	о ге	ceived more than	\$100,000 01	
	reportable compensation from the organization						2				Yes No
•	Did the second of the Peterson Consequence (Consequence)	Parata							Lauren aus de Calenda		Yes No
3	Did the organization list any former offic employee on line 1a? <i>If</i> "Yes," <i>complete Schedi</i>										3 X
											3 X
4	For any individual listed on line 1a, is the										
	organization and related organizations greindividualgre									ie J for such	4 X
E										n or individual	7 ^
5	Did any person listed on line 1a receive or for services rendered to the organization? If "Yo										5 X
Se	ction B. Independent Contractors	os, comple	10 001	iout	11 0 J	, 101	Sucil	μει	30 <i>11</i>		<u> </u>
1	Complete this table for your five highest com	pensated i	ndene	ende	ent o	con	tracto	rs t	hat received more	than \$100,000 of	:
•	compensation from the organization. Report of										
	year.						•			-	
								_			

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► NONE

43-1758998

Part VIII Statement of Revenue

· a		Check if Schedule O contains a respor	nse or note to an	v line in this Part V	/III		
				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
ts,	1a	Federated campaigns 1a	46,311.				
Contributions, Gifts, Grants, and Other Similar Amounts	b	Membership dues 1b					
عَ ق	C	Fundraising events 1c					
fts, r A	d	Related organizations 1d					
ΞĒ	e	Government grants (contributions) 1e					
ns, Sir	f	All other contributions, gifts, grants,					
흔		and similar amounts not included above . 1f	6,341,705.				
혈	g	Noncash contributions included in	.,. ,				
받	9	lines 1a-1f 1g	\$ 143,897.				
SE	h	Total. Add lines 1a-1f	•	6,388,016.			
	· ·	Totali Add iinoo fa ii Tilli T	Business Code	.,,			
ė	20						
Program Service Revenue	2a						
Se	b						
a s	C						
Regis	d						
5	e	All other management and in the control of the cont					
	f g	All other program service revenue Total. Add lines 2a-2f		NONE			
	3	Investment income (including dividends,		-			
	"	other similar amounts)		853,918.			853,918.
	4	Income from investment of tax-exempt bond		NONE			
	5	Royalties	•	NONE			
	•	(i) Real	(ii) Personal				
	6a	Gross rents 6a	,				
	١.	Less: rental expenses 6b					
	b	Rental income or (loss) 6c NONE	NONE				
	C	Net rental income or (loss)	-	NONE			
	d 7a	Gross amount from (i) Securities	(ii) Other	NONE			
	/ a	sales of assets	(,				
		other than inventory 7a 24,574,778.					
ø)	b	Less: cost or other basis					
evenue	~	and sales expenses 7b 24,540,188.					
e Ve	С	Gain or (loss) 7c 34,590.					
α	d	Net gain or (loss)		34,590.			34,590.
Other	8a	Gross income from fundraising					
ŏ	Oa	events (not including \$					
		of contributions reported on line					
		1c). See Part IV, line 18	NONE				
	b	Less: direct expenses 8b	NONE				
	C	Net income or (loss) from fundraising events		NONE			
	9a	Gross income from gaming					
	""	activities. See Part IV, line 19 9a	NONE				
	b	Less: direct expenses 9b	NONE				
	c	Net income or (loss) from gaming activities		NONE			
	10a	Gross sales of inventory, less					
		returns and allowances 10a	NONE				
	b	Less: cost of goods sold 10b	NONE				
	С	Net income or (loss) from sales of inventory.		NONE			
<u>s</u>			Business Code				
eor Ie	11a						
lan en	b						
cel ev	С						
Miscellaneous Revenue	d	All other revenue					
_	е	Total. Add lines 11a-11d		NONE			
	12	Total revenue. See instructions		7,276,524.			888,508.

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).

	not include amounts reported on lines 6b, 7b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
	Grants and other assistance to domestic organizations		САРСПОСО	general expenses	САРСПОСО
•	and domestic governments. See Part IV, line 21	3,245,160.	3,245,160.		
2	Grants and other assistance to domestic				
-	individuals. See Part IV, line 22	70,178.	70,178.		
3	Grants and other assistance to foreign	·			
·	organizations, foreign governments, and				
	foreign individuals. See Part IV, lines 15 and 16	NONE			
4	Benefits paid to or for members	NONE			
	Compensation of current officers, directors,				
	trustees, and key employees	110,749.	22,151.	44,300.	44,298
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	NONE			
7	Other salaries and wages	418,499.	104,670.	150,311.	163,518.
	Pension plan accruals and contributions (include	41,757.	10,444.	14,997.	16,316.
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	118,732.	29,695.	42,645.	46,392
10		43,995.	11,003.	15,802.	17,190
11	Fees for services (nonemployees):				
	Management	NONE			
	Legal	62,451.		62,451.	
	Accounting	14,800.		14,800.	
	Lobbying	NONE			
	Professional fundraising services. See Part IV, line 17.	NONE			
f	Investment management fees	60,037.		60,037.	
g	Other. (If line 11g amount exceeds 10% of line 25, column				
	(A), amount, list line 11g expenses on Schedule O.)	231,230.		60,285.	170,945.
12	Advertising and promotion	95,113.	91,905.		3,208
13	Office expenses	71,635.	15,459.	26,885.	29,291
14	Information technology	NONE			
15	Royalties	NONE			
16	Occupancy	43,212.	10,481.	15,787.	16,944
17	Travel	58,895.	29,448.		29,447
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials	NONE			
19	Conferences, conventions, and meetings	NONE			
20	Interest	NONE			
21	Payments to affiliates	NONE			
22	Depreciation, depletion, and amortization	16,959.	4,113.	6,196.	6,650
23	Insurance	NONE			
24	Other expenses. Itemize expenses not covered				
	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A), amount, list line 24e expenses on Schedule O.)				
а					
b					
c					
d					
е	All other expenses				
	Total functional expenses. Add lines 1 through 24e	4,703,402.	3,644,707.	514,496.	544,199.
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) if				
	10110WILING 301 30-Z (M3C 300-120)				

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Part X Balance Sheet

		Check if Schedule O contains a response or note to any line in this F	Part X		
			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	NONE	1	NONE
	2	Savings and temporary cash investments	8,887,256.	2	4,280,388.
	3	Pledges and grants receivable, net	43,351.	3	NONE
	4	Accounts receivable, net	NONE	4	NONE
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons	NONE	5	NONE
	6	Loans and other receivables from other disqualified persons (as defined			
		under section $4958(f)(1)$), and persons described in section $4958(c)(3)(B)$.	NONE	6	NONE
ts	7	Notes and loans receivable, net	NONE	7	NONE
Assets	8	Inventories for sale or use	NONE	8	NONE
Ä	9	Prepaid expenses and deferred charges	9,411.	9	12,781.
	10 a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 86,084			
	b	Less: accumulated depreciation	. 22,417.	10c	5,458.
	11	Investments - publicly traded securities	9,898,512.	11	18,787,143.
	12	Investments - other securities. See Part IV, line 11	NONE	12	NONE
	13	Investments - program-related. See Part IV, line 11.	NONE	13	NONE
	14	Intangible assets	NONE	14	NONE
	15	Other assets. See Part IV, line 11	42,470.	15	51,566.
	16	Total assets. Add lines 1 through 15 (must equal line 33)	18,903,417.	16	23,137,336.
	17	Accounts payable and accrued expenses	236,851.	17	265,671.
	18	Grants payable	NONE	18	NONE
	19	Deferred revenue	NONE	19	NONE
	20	Tax-exempt bond liabilities	NONE		NONE
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	NONE		NONE
Ś	22	Loans and other payables to any current or former officer, director,	_		_
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%			
Ē		controlled entity or family member of any of these persons	NONE	22	NONE
Ë	23	Secured mortgages and notes payable to unrelated third parties	NONE		NONE
	24	Unsecured notes and loans payable to unrelated third parties	NONE		NONE
	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	128,380.	25	62,723.
	26	Total liabilities. Add lines 17 through 25	365,231.	26	328,394.
ces		Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.	3007231.		320,071
<u>la</u>	27	Net assets without donor restrictions	12,984,731.	27	17,302,801.
Ba	28	Net assets with donor restrictions.	5,553,455.	28	5,506,141.
Net Assets or Fund Balances		Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.	3/333/133.		3/300/111
ō	29	Capital stock or trust principal, or current funds		29	
ets	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
SS	31	Retained earnings, endowment, accumulated income, or other funds		31	
it A	32	Total net assets or fund balances	18,538,186.	32	22,808,942.
Ž	33	Total liabilities and net assets/fund balances		33	23,137,336.
	_ 55	Total nazmino and not acconditing palaticos, , , , , , , , , , , , , , , , , , ,	10,903,41/.	<u> </u>	Form 990 (2023)

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Part .	XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					
1	Total revenue (must equal Part VIII, column (A), line 12)	1	7	7,2	76,	<u>524</u>
2	Total expenses (must equal Part IX, column (A), line 25)	2				<u>402</u>
3	Revenue less expenses. Subtract line 2 from line 1	3				<u> 122</u>
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4				<u> 186</u>
5	Net unrealized gains (losses) on investments	5	1	L,6	<u>97,</u>	<u>634</u>
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9				
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line					
	32, column (B))	10	22	2,8	08,	<u>942</u>
Part						
	Check if Schedule O contains a response or note to any line in this Part XII					X
					Yes	No
1	Accounting method used to prepare the Form 990: CashX Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," ex	cplain o	on			
	Schedule O.					
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were con	npiled	or			
	reviewed on a separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audi	ted on	а			
	separate basis, consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for over	ersight				
	the audit, review, or compilation of its financial statements and selection of an independent accounta	nt?		2c	X	
	If the organization changed either its oversight process or selection process during the tax year, ex	xplain (on			
	Schedule O.					
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set for	rth in t				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		•••	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not und	lergo t				
	required audit or audits, explain why on Schedule O and describe any steps taken to undergo such a	ıdite		3b		

SCHEDULE A (Form 990)

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.

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

OMB No. 1545-0047 Inspection

Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization

VET	CER	ANS OF FOREIGN WARS	FOUNDATION				43-1	758998
Pa	rt I	Reason for Public Ch	arity Status. (All	organizations must	comple	ete this p	oart.) See instruction	ns.
The	orga	anization is not a private fou	ndation because it	is: (For lines 1 through	gh 12, ch	eck 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 secti	on 170(b)(1)(A)(ii)	. (Attach Schedule E	Form 99	0).)		
3		A hospital or a cooperative	hospital service o	rganization described	n sectio	n 170(b)	(1)(A)(iii).	
4		A medical research organiz	ation operated in	conjunction with a hos	spital de	scribed ir	n section 170(b)(1)(A)	(iii). Enter the
		hospital's name, city, and st	ate:					
5		An organization operated f	for the benefit of	a college or universit	y owned	d or ope	rated by a governme	ental unit described in
		section 170(b)(1)(A)(iv). (C	Complete Part II.)	_	-	-		
6		A federal, state, or local go	• •	rnmental unit describe	d in sect	ion 170(b)(1)(A)(v).	
7	X	An organization that norma	_			-		om the general public
		described in section 170(b)	=	•				
8		A community trust describe			Part II.)			
9		An agricultural research org				operated	I in conjunction with a	land-grant college
		or university or a non-land-	=			-	•	-
		university:		,	,			· ·
10		An organization that norma receipts from activities rela support from gross investm acquired by the organizatio	ted to its exempt f rent income and u	unctions, subject to c nrelated business tax	ertain ex able inco	ceptions me (les	s; and (2) no more thar s section 511 tax) from	n 331/3 % of its
11		An organization organized	•		. , , , ,		,	
12		An organization organized a		•	•			rv out the purposes of
		one or more publicly suppo	•	•				
		the box on lines 12a throug	_			-		
а	Г	Type I. A supporting orga					•	=
		the supported organization	•	•	•		• , ,	
		supporting organization.				.,,		
b		Type II. A supporting org				with its	supported organizati	on(s), by having
		control or management of	-					
		organization(s). You must				·		
С		Type III functionally integ			ted in co	onnectio	n with, and functional	lly integrated with,
		its supported organization	n(s) (see instruction	s). You must comple	te Part I	V, Sectio	ons A, D, and E.	
d		☐ Type III non-functionally	integrated. A sup	porting organization o	perated	in conne	ection with its suppor	ted organization(s)
		that is not functionally into	egrated. The organ	nization generally mus	t satisfy	a distrib	oution requirement and	d an attentiveness
	_	requirement (see instruct	ions). You must co	omplete Part IV, Sect	ions A a	nd D, an	d Part V.	
е		$oxedsymbol{oxed}$ Check this box if the orga	nization received	a written determinatio	n from t	he IRS th	hat it is a Type I, Type I	I, Type III
		functionally integrated, or	Type III non-funct	ionally integrated sup	porting o	organizat	ion.	
f	En	ter the number of supported	organizations					
g	Pro	ovide the following information	on about the suppo	orted organization(s).				
	(i) N	ame of supported organization	(ii) EIN	(iii) Type of organization	· ,	organization	(v) Amount of monetary	(vi) Amount of
				(described on lines 1-10 above (see instructions))		ur governing ment?	support (see instructions)	other support (see instructions)
				, , , , , ,	Yes	No	,	,
(A)								
(B)								
(C)								
·-·								
(D)								
(E)								
<i>,</i>								
Tota	al							

Schedule A (Form 990) 2023 Page 2

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.)

Sec	Section A. Public Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	9,231,376.	5,261,361.	4,500,719.	4,797,779.	6,388,016.	30,179,251.	
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						NONE	
3	The value of services or facilities furnished by a governmental unit to the organization without charge						NONE	
4	Total. Add lines 1 through 3	9,231,376.	5,261,361.	4,500,719.	4,797,779.	6,388,016.	30,179,251.	
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) SEE SUPP PAGE	3					5,240,961.	
6	Public support. Subtract line 5 from line 4						24,938,290.	
	tion B. Total Support	() 0040	42000	() 0004	/ N 0000	() 0000	(O.T.)	
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
7 8	Amounts from line 4 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	9,231,376. 241,589.	5,261,361. 291,368.	4,500,719. 302,535.	4,797,779.	6,388,016. 853,918.	2,100,914.	
9	Net income from unrelated business activities, whether or not the business is regularly carried on						NONE	
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						NONE	
11	Total support. Add lines 7 through 10						32,280,165.	
12	Gross receipts from related activities, etc. (s	ee instructions) .				12		
13	First 5 years. If the Form 990 is for organization, check this box and stop here.			l, third, fourth,	or fifth tax yea	ar as a section	501(c)(3)	
Sec	tion C. Computation of Public Sup		_			I I		
14	Public support percentage for 2023 (lin		•			14	77.26 %	
15	Public support percentage from 2022	•	•			15	78.22 %	
16a	331/3% support test - 2023. If the org							
	box and stop here. The organization qu	•		•				
b	331/3% support test - 2022. If the org							
170	this box and stop here . The organization qualifies as a publicly supported organization							
1 <i>1</i> a	10%-facts-and-circumstances test - 2023. 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					-	-	
	organization			_				
h	10%-facts-and-circumstances test - 2							
b	15 is 10% or more, and if the organization	•						
	in Part VI how the organization meets					-		
	organization			_	-			
18	Private foundation. If the organizatio							
. 5	instructions							
_								

Schedule A (Form 990) 2023 Page **3**

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

(Complete only if you checked the box on line 10 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.)

Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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						
7 a	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						
С	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from						
	line 6.)						
	tion B. Total Support	(=) 2010	(h) 2020	(=) 2024	(4) 2022	(-) 2022	(f) Total
_	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 10 a	Amounts from line 6. 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						
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included on 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 5 years. If the Form 990 is for	the organizati	on's first, secon	d, third, fourth,	or fifth tax ye	ar as a section	501(c)(3)
	organization, check this box and stop here	<u> </u>					
Sec	tion C. Computation of Public Supp						
15	Public support percentage for 2023 (line 8,	column (f), divid	ed by line 13, colu	mn (f))		15	%
16	Public support percentage from 2022 Sche	dule A, Part III, lin	ne 15			16	%
Sec	tion D. Computation of Investment	Income Perc	entage				
17	Investment income percentage for 2023 (lin	ne 10c, column (f), divided by line	13, column (f))		17	%
18	Investment income percentage from 2022 S	Schedule A, Part	III, line 17			18	%
19 a	331/3% support tests - 2023. If the or	ganization did r	ot check the bo	ox on line 14, ar	nd line 15 is m	ore than 331/3%	, and line
	17 is not more than 331/3 %, check this	box and stop	here. The orga	nization qualifies	as a publicly su	upported organiza	ation
b	331/3% support tests - 2022. If the orga	anization did not	check a box on	line 14 or line 1	19a, and line 16	is more than 33	1/3 %, and
	line 18 is not more than $331/3\%$, check	this box and st	t op here. The or	ganization qualifi	es as a publicly	supported organi	ization
20	Private foundation If the organization of	did not check :	a how on line	1/1 10a or 10h	check this ho	v and see instru	ictions

JSA 3E1221 1.000 Schedule A (Form 990) 2023 Page 4

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All	Supporting	Organizations
----------------	------------	----------------------

Yes No 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. 1 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 2 organization was described in section 509(a)(1) or (2). Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer 3a lines 3b and 3c 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. 3b c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) 3с purposes? If "Yes." explain in Part VI what controls the organization put in place to ensure such use. Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below. 4a 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. 4b 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. 4c 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c 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). 5a b Type I or Type II only. Was any added or substituted supported organization part of a class already 5b designated in the organization's organizing document? Substitutions only. Was the substitution the result of an event beyond the organization's control? 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. 6 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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). 7 Did the organization make a loan to a disgualified person (as defined in section 4958) not described on line 8 7? If "Yes," complete Part I of Schedule L (Form 990). 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. 9a Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which 9b the supporting organization had an interest? If "Yes," provide detail in Part VI. c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit 9c 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

b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to

10b Schedule A (Form 990) 2023

10a

supporting organizations)? If "Yes," answer line 10b below.

determine whether the organization had excess business holdings.)

Schedule A (Form 990) 2023 Page **5**

Part	IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а				
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.	11c		
Secti	ion B. Type I Supporting Organizations	110		
-	ion 2. Typo i oupportung organizationo		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
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.	2		
Secti	on 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).	1		
Secti	on D. All Type III Supporting Organizations			
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?	1	Yes	No
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).	2		
3	By reason of the relationship described on line 2, above, 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.	2		
Secti	on E. Type III Functionally Integrated Supporting Organizations	3		
1 a b c	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see in The organization satisfied the Activities Test. Complete line 2 below. The organization is the parent of each of its supported organizations. Complete line 3 below. The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see			
2	Activities Test. Answer lines 2a and 2b below.		. 03	
а	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.	2a		
b	Did the activities described on line 2a, above, 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.	2b		
3 a	Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i> 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? <i>If</i> "Yes" or "No," provide details in Part VI .	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Ves " describe in Part VI the role played by the organization in this regard	26		

Schedule A (Form 990) 2023 Page **6**

Pa	Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations						
1							
	instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.						
Se	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	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8					
	ection 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					
	Fair market value of other non-exempt-use assets	1c					
C	Total (add lines 1a, 1b, and 1c)	1d					
е	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 0.015 of line 3 (for greater amount, see instructions).	4					
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5					
	Multiply line 5 by 0.035.	6					
7		7					
8		8					
Se	ection C - Distributable Amount			Current Year			
1	Adjusted net income for prior year (from Section A, line 8, column A)	1					
2	Enter 0.85 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	Distributable Amount. Subtract line 5 from line 4, unless subject to						
-	emergency temporary reduction (see instructions).	6					
7		lly integra	ited Type III supporting	g organization			
	(see instructions).	-		· -			

Schedule A (Form 990) 2023

 Schedule A (Form 990) 2023
 Page 7

art	V Type III Non-Functionally Integrated 509(a)(3)	Supporting Organizat	i ons (continued)	
Sect	ion D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish ex	xempt purposes		1	
2					
	2				
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 - provide details in Part VI)				
6	Other distributions (describe in Part VI). See instructions.	6			
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which	the organization is resp	onsive		
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6				
10	Line 8 amount divided by line 9 amount			10	
		(1)	(ii)		(iii)

Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023			
	(reasonable cause required - explain in Part VI). See			
	instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
C	From 2020			
d	From 2021			
е	From 2022			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from			
	Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
C	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if			
	any. Subtract lines 3g and 4a from line 2. For result			
	greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2024. Add lines 3j			
	and 4c.			
8	Breakdown of line 7:			
а	Excess from 2019			
b	Excess from 2020			
С	Excess from 2021			
d	Excess from 2022			
е	Excess from 2023			

Schedule A (Form 990) 2023

Schedule A (Form 990 or 990-EZ) 2023 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.)

SCHEDULE A, PART II - EXCESS CONTRIBUTIONS			EXCESS
	TOTAL	LESS 2% OF	CONTRIBUTION
CONTRIBUTOR NAME	CONTRIBUTION	LINE 11(F)	AMOUNT
SPRINT	4,060,083.	645,603.	3,414,480.
JOSEPH ALBRACHT ESTATE	1,000,000.	645,603.	354,397.
ESTATE OF MARY M COHEN	1,590,000.	645,603.	944,397.
DORIS M ROSS	1,022,532.	645,603.	376,929.
ANGELO ANDRIANI	796,361.	645,603.	150,758.
TOTALS	8,468,976.		5,240,961.
	==========		

Schedule B (Form 990)

Department of the Treasury

Internal Revenue Service

Schedule of Contributors

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

Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

2023

Employer identification number Name of the organization VETERANS OF FOREIGN WARS FOUNDATION 43-1758998 Organization type (check one): Filers of: Section: X Form 990 or 990-EZ 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** For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it

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

2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Schedule B (Form 990) (2023)

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

Name of organization VETERANS OF FOREIGN WARS FOUNDATION

Employer identification number 43-1758998

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1_	N/A	\$1,022,532.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	N/A	\$796,361.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	N/A	\$228,614.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	N/A	\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5_	N/A	\$130,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization VETERANS OF FOREIGN WARS FOUNDATION Employer identification number

43-1758998

Part II	Noncash Property (see instructions). Use duplicate copies of	Part II if additional space is ne	eded.
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		_ Ψ	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		_	
		 \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	-	_	
		 _ _ \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		_	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		_	
		 _ \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received

\$_

Schedule B (Form 990) (2023) Page **4**

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 information once. See instructions.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. (b) Purpose of gift (c) Use of gift (d) Description of how gift is held from Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

Schedule B (Form 990) (2023)

SCHEDULE D (Form 990)

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.

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

Open to Public Attach to Form 990.

Department of the Treasury Internal Revenue Service

OMB No. 1545-0047

Inspection

Nam	e of the organization	Employer identification number
VET	TERANS OF FOREIGN WARS FOUNDATION	43-1758998
Pa	organizations Maintaining Donor Advised Funds or Other Similar Funds or A	Accounts
	Complete if the organization answered "Yes" on Form 990, Part IV, line 6.	
	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	danar advisad
5	Did the organization inform all donors and donor advisors in writing that the assets held in	
•	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 fund	
	only for charitable purposes and not for the benefit of the donor or donor advisor, or for any	
	conferring impermissible private benefit?	Yes . No
Pa	Conservation Easements	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 7.	
1	Purpose(s) of conservation easements held by the organization (check all that apply).	
		a historically important land area
		a certified historic structure
	Preservation of open space	
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the	
	easement on the last day of the tax year.	Held at the End of the Tax Year
а	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
С	Number of conservation easements on a certified historic structure included on line 2a	2c
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and	
	not on a historic structure listed in the National Register	2d
3	Number of conservation easements modified, transferred, released, extinguished, or terminal	ated 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	n, 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 co	
-	g,pg,	,
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing con	servation easements during the year
•	Third and on expenses meanined in membering, inepercing, manaming of violations, and officially con-	sorvation sacoments adming the year
8	Does each conservation easement reported on line 2d above satisfy the requirements of section	nn 170(h)(4)(R)(i)
Ū	and section 170(h)(4)(B)(ii)?	
9	In Part XIII, describe how the organization reports conservation easements in its revenue and	
9	sheet, and include, if applicable, the text of the footnote to the organization's financial stateme	· ·
	organization's accounting for conservation easements.	This that describes the
Pa	organizations Maintaining Collections of Art, Historical Treasures, or Other S	Similar Assets
	Complete if the organization answered "Yes" on Form 990, Part IV, line 8.	Jilliai 7.000to
4 -		ototomont and balance also at
1a	If the organization elected, as permitted under FASB ASC 958, not to report in its revenue of art, historical treasures, or other similar assets held for public exhibition, education, or	r research in furtherance of public
	service, provide in Part XIII the text of the footnote to its financial statements that describes the	se items.
b	If the organization elected, as permitted under FASB ASC 958, to report in its revenue star	
	art, historical treasures, or other similar assets held for public exhibition, education, or resea	arch 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 as	sets for financial gain, provide the
	following amounts required to be reported under FASB ASC 958 relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1	
b	Assets included in Form 990, Part X	\$

Soho	dule D (Form 990) 2023 VETI		T EODELO	NT 1-17-17-1		A TIT ON			40 1	750000	Dama 2
	rt Organizations Maintainir		F FOREIG				. or Oth	ner Similar		.758998 continue	
3	Using the organization's acquisition										
	collection items (check all that apply					•					
а	Public exhibition	•		d	Loan	or excha	nge prog	gram			
b	Scholarly research			e \lceil	Other			_			
С	Preservation for future gener	ations									
4	Provide a description of the organ	ization's co	ollections a	nd expl	ain how t	hey furt	her the	organization	's exemp	t purpose	in Part
	XIII.										
5	During the year, did the organization	n solicit or	receive dor	nations o	of art, histo	orical tre	easures,	or other simi	lar		
	assets to be sold to raise funds rathe	er than to b	be maintain	ed as pa	art of the o	organiza	tion's co	llection?	[Yes	No
Pa	rt IV Escrow and Custodial Ar	rrangeme	nts							·	
	Complete if the organizate 990, Part X, line 21.	tion answe	ered "Yes"	on For	m 990, F	Part IV, I	line 9, c	or reported a	ın amou	nt on For	m
1a	Is the organization an agent, trust	ee. custod	lian or othe	er intern	nediary fo	or contri	butions	or other ass	sets not		
-	included on Form 990, Part X?									Yes	No
b	If "Yes," explain the arrangement in	Part XIII a	and comple	te the fo	llowing tab	ole.					
						Γ			Amount		
С	Beginning balance						1c				
	Additions during the year						1d				
е	Distributions during the year					_	1e				
f	Ending balance					_	1f				
2a	Did the organization include an amo							lial account lia	ability?	Yes	No
	If "Yes," explain the arrangement in										
	rt V Endowment Funds						-				
	Complete if the organiza	tion answ	ered "Yes"	on Fo	m 990, F	Part IV, I	line 10.				
		(a) Currer	nt year	(b) Prid	or year	(c) Two	years bac	k (d) Three	ears back	(e) Four y	ears back
1a	Beginning of year balance										
	Contributions										
	Net investment earnings, gains,										
	and losses										
d	Grants or scholarships										
	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
	End of year balance										
2	Provide the estimated percentage of	of the curre	ent year en	d baland	e (line 1g,	column	(a)) held	as:			
а	3	ent	%								
b	Permanent endowment	%									
С	Term endowment%										
	The percentages on lines 2a, 2b, a		•								
3a	Are there endowment funds not in t	he posses	sion of the	organiz	ation that	are held	and ad	ministered for	the	T.	**-
	organization by:										es No
	(i) Unrelated organizations?									3a(i)	
_	(ii) Related organizations?									3a(ii)	
_	If "Yes" on line 3a(ii), are the relate	•					·			3b	
4	Describe in Part XIII the intended u		organizatio	n's endo	wment fur	nds.					
Pa	rt VI Land, Buildings, and Equ Complete if the organiza	ition answ			1						
	Description of property		(a) Cost or oth (investment)			or other bas ther)		Accumulated lepreciation	(4	d) Book valu	е
1a	Land		,	,	,,,	,					
	Buildings										

86,084.

80,626

5,458. Schedule D (Form 990) 2023

5,458.

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

c Leasehold improvements d Equipment.....

43-1758998

Part VII	Investments - Other Securities	d \/ on Form 000	Doubly line 44h Con Form 000	Don't V. lines 40
	Complete if the organization answered	a "Yes" on Form 990		
	(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuati Cost or end-of-year mark	
(1) Financi	al derivatives			
` '	held equity interests			
(A)				
(B)				
(C)				
(D)				
(E)				
(F)				
(G)				
(H)				
	n (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII	Investments - Program Related Complete if the organization answered	d "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 valuati	ion:
	(,)	(,,	Cost or end-of-year mark	
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
	n (b) must equal Form 990, Part X, line 13, col. (B))			
Part IX	Other Assets Complete if the organization answered	d "Yes" on Form 990	Part IV line 11d See Form 990	Part X line 15
		escription		(b) Book value
(1)	(4) 50	,		(b) Book value
(2)				
(3)				
(4)				
(5)				
(6)				
<u>(7)</u>				
(8)				
(9)				
	umn (b) must equal Form 990, Part X, line 15,	col. (B))		
Part X	Other Liabilities Complete if the organization answered line 25.	d "Yes" on Form 990	, Part IV, line 11e or 11f. See Fori	m 990, Part X,
1.	(a) Descrip	otion of liability		(b) Book value
	ral income taxes	otion of hability		(b) Book value
				(2.722
	LE TO AFFILIATE			62,723
	FING LEASE LIABILITY			NON
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				

JSA 3E1270 1.000

62,723.

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)). 2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . X

Part	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	
1	Total revenue, gains, and other support per audited financial statements	1	8,914,121.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments		
b	Donated services and use of facilities		
C	recovering of prior year granter in the first in the firs		
d		20	1 627 507
е	Add lines 2a through 2d	2e	1,637,597.
3	Subtract line 2e from line 1	3	7,276,524.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)		
С	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	7,276,524.
Part	Reconciliation of Expenses per Audited Financial Statements With Expenses per Retu Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	ırn	
1	Total expenses and losses per audited financial statements	1	4,643,365.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities		
b	Prior year adjustments		
	The year adjustments !!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!		
C			
d		2-	
е	Add lines 2a through 2d	2e	4 (42 2(5
3	Subtract line 2e from line 1	3	4,643,365.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a 60,037.		
b	Other (Describe in Part XIII.)		
С	Add lines 4a and 4b	4c	60,037.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	4,703,402.
	XIII Supplemental Information		
	e the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; F XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional inform		
SEE	SUPPLEMENTAL PAGE		

PART X, LINE 2

THE FOUNDATION IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE IRC AND A SIMILAR PROVISION OF STATE LAW. THE FOUNDATION WOULD BE SUBJECT TO FEDERAL INCOME TAXES ON THE NET INCOME FROM CERTAIN OPERATIONS IF SUCH OPERATIONS GENERATED UNRELATED BUSINESS INCOME. NO SUCH UNRELATED BUSINESS INCOME TAX, OR INTEREST AND PENALTIES RELATED TO UNRELATED BUSINESS INCOME, WAS INCURRED DURING THE YEARS ENDED AUGUST 31, 2024 OR 2023. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN REFLECTED IN THE FOUNDATION'S FINANCIAL STATEMENTS.

PART XI, LINE 2D

THIS AMOUNT REPRESENTS INVESTMENT MANAGEMENT FEES THAT ARE NETTED WITH INVESTMENT INCOME ON THE AUDITED FINANCIAL STATEMENTS AS PART OF FASB ISSUED ASU 2016-14, NOT-FOR-PROFIT ENTITIES (TOPIC 958) - PRESENTATION OF FINANCIAL STATEMENTS OF NOT-FOR-PROFIT ENTITIES.

SCHEDULE I (Form 990)

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

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

2023

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service Attach to Form 990.

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

Name of the organization						Employer identificat	ion number
VETERANS OF FOREIGN WARS FOUNDATION						43-1758998	
Part I General Information on Grants an	d Assistanc	е					
 Does the organization maintain records to s the selection criteria used to award the gran Describe in Part IV the organization's proce 	ts or assistand	e?					X Yes No
Part IV, line 21, for any recipient t		_			. •		es" on Form 990,
(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) VETERANS OF FOREIGN WARS OF THE UNITED STAT							VETERANS SERVICE AND
406 W 34TH ST KANSAS CITY, MO 64111	44-0474290	501(C)(19)	3,231,160.				COMMUNITY SERV. ACT.
(2) PARK UNIVERSITY							VETERANS SERVICE
8700 NW RIVER PARK RD PARKVILLE, MO 64152	44-0562048	501(C)(3)	14,000.				ACTIVITIES
_(3)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
2 Enter total number of section 501(c)(3) and							1
3 Enter total number of other organizations lis	ted in the line	1 table					1

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 FINANCIAL SUPPORT TO MILITARY FAMILIES	45	70,178.			
2					
3					
4					
5					
6					
-					
7				1 (1)	1 122 1

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

SCHEDULE I, PART I, LINE 2

GRANTS TO ORGANIZATIONS REQUIRE THE GRANTEES TO FILE A FINANCIAL REPORT WITHIN ONE YEAR OF THE RECEIPT OF FUNDS TO DOCUMENT THE USE OF THE GRANT FUNDS. GRANTS AND OTHER ASSISTANCE TO INDIVIDUALS REQUIRES THE INDIVIDUAL TO PROVIDE DOCUMENTATION IN ADVANCE OF GRANT TO VERIFY FINANCIAL HARDSHIP, AND REQUIRES DOCUMENTATION FROM CREDITORS VERIFYING OUTSTANDING BALANCE. PAYMENTS ARE MADE DIRECTLY TO CREDITORS AND NOT DIRECTLY TO INDIVIDUAL EXPERIENCING THE FINANCIAL HARDSHIP.

SCHEDULE J (Form 990)

Compensation InformationFor certain Officers, Directors, Trustees, Key Employees, and Highest

Compensated Employees, and Highest Compensated Employees

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

Attach to Form 990.

2023
Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Name of the organization

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

VETERANS OF FOREIGN WARS FOUNDATION

Employer identification number 43-1758998

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

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

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

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

Note: The sum of columns (b)(i) (iii) for each in			ind/or 1099-MISC and/or		(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(B)(i)-(D)	in column (B) reported as deferred on prior Form 990
LISA BARONIO	(i)	163,919.			8,575.	23,960.	196,454.	
1 EXEC DIRECTOR, TERM END 3/2024	(ii)							
	(i)							
2	(ii)							
	(i)							
3	(ii)							
	(i)							
4	(ii)							
	(i)							
5	(ii)							
	(i)							
6	(ii)							
	(i)							
_ 7	(ii)							
	(i)							
8	(ii)							
	(i)							
9	(ii)							
	(i)							
10	(ii)							
	(i)							
_11	(ii)							
	(i)							
12	(ii)							
	(i)							
_13	(ii)							
	(i)							
_14	(ii)							
	(i)							
15	(ii)							
	(i)							
16	(ii)							

SCHEDULE M (Form 990)

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

OMB No. 1545-0047

2023

Open to Public

Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

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

Employer identification number

VETERANS OF FOREIGN WARS FOUNDATION

43-1758998

Par	Types of Property							
		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	Method of noncash contr			
1	Art - Works of art							
2	Art - Historical treasures							
3	Art - Fractional interests							
4	Books and publications							
5	Clothing and household							
	goods							
6	Cars and other vehicles		131	143,764.	FAIR MARKE	T V	ALUE	2
7	Boats and planes							
8	Intellectual property							
9	Securities - Publicly traded	X	1	133.	FAIR MARKE	T V	ALUE	3
10	Securities - Closely held stock							
11	Securities - Partnership, LLC,							
	or trust interests							
12	Securities - Miscellaneous							
13	Qualified conservation							
	contribution - Historic							
	structures							
14	Qualified conservation							
	contribution - Other							
15	Real estate - Residential							
16	Real estate - Commercial							
17	Real estate - Other							
18	Collectibles							
19	Food inventory							
20	Drugs and medical supplies							
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts							
25	Other ()							
26	Other ()							
27	Other ()							
28	Other ()							
29	Number of Forms 8283 received		•		20			1
	which the organization completed F	orm 8283,	Part V, Donee Acknowledge	ement	29	,	Yes	No
200	During the year, did the organizat	ion roccius	by contribution any propo	rty reported in Dort I line	a 1 through		163	NO
Sua	28, that it must hold for at least 3							
	used for exempt purposes for the e	-				30a		X
h	If "Yes," describe the arrangement i		penou:			Jua		
ъ 31	Does the organization have a		tance noticy that require	se the review of any	nonetandard			
31	=					31		Х
322	contributions? Does the organization hire or use					-	-	- 21
JZA	-	-	_			32a	Х	
h	contributions?					JZa	27	
	If the organization didn't report an	amount in o	column (c) for a type of pro-	nerty for which column (a)) is chacked			
J J	describe in Part II.	amount III C	olalili (o) for a type of pro	porty for willon column (a)	is officiated,			

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

Schedule M (Form 990) 2023

Part II Supplem

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

PART II, QUESTION 32B

THE VFW FOUNDATION WORKS WITH CHARITABLE ADULT RIDES AND SERVICES (CARS) FOR VEHICLE DONATIONS. CARS IS A 501(C)(3) SOCIAL ENTERPRISE NONPROFIT. CARS WORKS WITH HUNDREDS OF VENDORS THROUGHOUT THE COUNTRY TO PROVIDE DONORS WITH FREE PICK-UP AND ARE DEDICATED TO SELLING THE VEHICLES FOR THE HIGHEST RETURN. CARS HANDLES ALL THE ADMINISTRATION AND PAPERWORK FOR THE FOUNDATION'S DONORS AND SENDS THE PROCEEDS TO THE FOUNDATION.

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.

OMB No. 1545-0047

2023

Open to Public Inspection

43-1758998

Department of the Treasury Internal Revenue Service

VETERANS OF FOREIGN WARS FOUNDATION

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

Inspection

Employer identification number

PART I, LINE 1

Name of the organization

SECURE AND PROVIDE SUPPORT FOR VETERANS AND THEIR FAMILIES; ASSIST

VETERANS TRANSITIONING TO CIVILIAN LIFE; SUPPORT VFW NATIONAL VETERAN

SERVICE OFFICERS, WHO PROVIDE FREE ASSISTANCE TO ANY VETERAN WITH THEIR

VETERANS AFFAIRS (VA) FILINGS. ADDITIONALLY, THE FOUNDATION SUPPORTS

PROGRAMS THAT FOSTER PATRIOTISM AND COMMUNITY IMPROVEMENT.

PART V, LINE 2A

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 THE FOUNDATION REIMBURSES THE VETERANS OF FOREIGN WARS FOR OF ITS OWN. 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 12/31/23, THERE WERE SEVEN 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 SEVEN EMPLOYEES ARE REFLECTED IN THIS RETURN.

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

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.

OMB No. 1545-0047

2023

Open to Public Inspection

Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

VETERANS OF FOREIGN WARS FOUNDATION

43-1758998

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

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 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.

PART VI, SECTION B, QUESTION 15A & 15B

THE ORGANIZATION'S BOARD MEMBERS ARE NOT COMPENSATED BY THE VFW
FOUNDATION. THE PRESIDENT, SECRETARY/TREASURER, AND THE BOARD POSITION
HELD BY THE VFW COMMANDER-IN-CHIEF WORK FOR AND ARE COMPENSATED BY AN
AFFILIATED ORGANIZATION (VFW) FOR THE POSITIONS THEY HOLD AND THE WORK
THEY PERFORM FOR THAT ORGANIZATION. ADDITIONALLY, THE VFW PROVIDES
SELECTED EMPLOYEES TO WORK EXCLUSIVELY FOR THE FOUNDATION AND ON
FOUNDATION BUSINESS AND ACTIVITIES. THE SALARY ADMINISTRATION AND
PAYROLL PROCESSING FOR THE EMPLOYEES THAT WORK FOR THE VFW FOUNDATION IS
ADMINISTERED BY THE VFW.

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.

OMB No. 1545-0047

2023

Open to Public Inspection

Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization

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

VETERANS OF FOREIGN WARS FOUNDATION

43-1758998

THE VFW HAS IN PLACE A SALARY ADMINISTRATION POLICY THAT APPLIES TO ALL EMPLOYEES. THAT POLICY USES COMPARABILITY DATA TO ASSIGN ALL EMPLOYEE POSITIONS INTO VARIOUS GRADES AND TO ESTABLISH SALARY RANGES FOR EACH GRADE. INCREASES IN COMPENSATION ARE BASED ON ANNUAL EVALUATIONS. THE VFW'S NATIONAL COUNCIL OF ADMINISTRATION, AS PART OF ITS DELIBERATION ON THE ANNUAL BUDGET, APPROVES ALL SALARIES, INCLUDING THE OFFICERS AND KEY EMPLOYEES. THIS SALARY ADMINISTRATION POLICY INCLUDES THE SALARIES FOR THE VARIOUS INDIVIDUALS WORKING AS EMPLOYEES OF THE VFW FOUNDATION.

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.

PART VI, SECTION C, LINE 19

THESE DOCUMENTS ARE AVAILABLE, UPON REQUEST, TO THE PUBLIC DURING THE YEAR.

PART VII, SECTION A, LINE 1A

LISA BARONIO, AND RICHARD FREIBURGHOUSE ARE TWO OF THE EMPLOYEES

REFERENCED ABOVE FOR PART V, QUESTION 2A. EACH SERVED IN ROLES FOR THE

VFW FOUNDATION FOR ALL OR A PORTION OF THE FISCAL YEAR, BUT THEIR PAYROLL

WAS 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.

PART XII, LINE 2C

THE VFW FOUNDATION ESTABLISHED A FINANCE COMMITTEE THAT ASSUMES THE

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Employer identification number 43 - 1758998

RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT AND SELECTION OF THE

INDEPENDENT ACCOUNTANT FOR THE VFW FOUNDATION AUDIT.

Name of the organization

VETERANS OF FOREIGN WARS FOUNDATION

43-1758998

FORM 990, PART III - PROGRAM SERVICE

LINE 4A, PROGRAM SERVICE

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 OVER 40 MILITARY FAMILIES IN NEED OF FINANCIAL ASSISTANCE WITH DISBURSEMENTS OF \$70,178 THROUGH THE UN-MET NEEDS PROGRAM TO HELP FAMILIES EXPERIENCING FINANCIAL HARDSHIPS WITH MORTGAGE, CAR LOANS, UTILITIES AND OTHER PAYMENTS. THE VFW FOUNDATION PROVIDED GRANTS OF \$55,371 THAT WERE USED FOR RECOGNITION EVENTS FOR MILITARY MEMBERS AND THEIR FAMILIES AND OTHER PROGRAMS TO ASSIST VETERANS. THE VFW FOUNDATION PROVIDED A \$14,000 GRANT TO ASSIST WITH VALOR MEDALS REVIEW TO HELP IDENTIFY VETERANS THAT SERVED IN WORLD WAR I THAT MAY HAVE BEEN DENIED THE MEDAL OF HONOR BECAUSE OF RACE. THE VFW FOUNDATION EXPENDED \$1,500,000 TO PROVIDE SCHOLARSHIPS FOR THE VFW'S 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 \$500,000 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. DURING 2024, NEARLY 593,000 VETERANS REPRESENTED BY VFW SERVICE OFFICERS RECEIVED OVER \$14.6 BILLION IN BENEFITS FROM THE DEPARTMENT OF VETERANS ADMINISTRATION.

Name of the organization

VETERANS OF FOREIGN WARS FOUNDATION

Employer identification number

43-1758998

FORM 990, PART VI, LINE 17 - STATES

AL, AZ, AR, CA, FL, GA, HI, IL, KS, KY, ME, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, ND, OK, OR, PA, RI, SC, TN, UT, VA, WV, WI,