**Return of Organization Exempt From Income Tax**

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

- Do not enter social security numbers on this form as it may be made public.
- Go to www.irs.gov/Form990 for instructions and the latest information.

**PUBLIC DISCLOSURE COPY** **SEP 1, 2020**

### Form 990

**Department of the Treasury**

**Internal Revenue Service**

**OMB No. 1545-0047**

**2020**

Open to Public Inspection

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**A. For the 2020 calendar year, or tax year beginning SEP 1, 2020 and ending AUG 31, 2021**

### B. Check if applicable:

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

### C. Name of organization

**VETERANS OF FOREIGN WARS FOUNDATION**

**Doing business as**

406 WEST 34TH STREET

**City or town, state or province, country, and ZIP or foreign postal code**

KANSAS CITY, MO 64111

### D. Employer identification number

43-1758998

### E. Telephone number

(816) 756-3390

### F. Name and address of principal officer:

**KEVIN JONES**

SAME AS C ABOVE

### I. Tax-exempt status:

- **501(c)(3)**

**insert no.**

4947(a)(1) or 527

**H. Is this a group return for subordinates?**

- **Yes [x]**

- **No**

**H. Are all subordinates included?**

- **Yes**

- **No**

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### Part I: Summary

1. Briefly describe the organization’s mission or most significant activities:

   **PROVIDE SUPPORT TO MILITARY FAMILIES STRUGGLING WITH FINANCIAL DIFFICULTIES; PROMOTE VFW**

2. Number of independent voting members of the governing body (Part VI, line 1b)

   4

3. Total number of individuals employed in calendar year 2020 (Part V, line 2a)

   5

4. Number of independent voting members of the governing body (Part VI, line 1b)

   4

5. Total number of volunteers (estimate if necessary)

   0

6. Total number of volunteers (estimate if necessary)

   0

7. a. Total unrelated business revenue from Part VIII, column (C), line 12

   0

   b. Net unrelated business taxable income from Form 990-T, Part I, line 11

   0

### Part II: Revenues

8. Contributions and grants (Part VIII, line 1h)

   9,231,376

   **Prior Year**

   5,261,361

   **Current Year**

9. Program service revenue (Part VIII, line 2g)

   0

10. Investment income (Part VIII, column (A), lines 3, 4, and 7d)

    736,593

    1,223,711

11. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

    0

12. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

    9,967,969

    6,485,072

13. Grants and similar amounts paid (Part IX, column (A), lines 1-3)

    2,936,737

    3,464,352

14. Benefits paid to or for members (Part IX, column (A), line 4)

    0

15. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

    829,282

    820,447

16a. Professional fundraising fees (Part IX, column (A), line 11e)

   0

   **0.**

16b. Total fundraising expenses (Part IX, column (D), line 25)

   477,578

   **416,822.**

   **593,974.**

17. Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

18. Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

    4,182,841

    4,878,773

19. Revenue less expenses. Subtract line 18 from line 12

    5,785,128

    1,606,299

### Part III: Expenses

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**Part I: 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.

**Signature of officer**

**DEBRA ANDERSON, SECRETARY/TREASURER**

**Type or print name and title**

**Print/Type preparer’s name**

**R. MATTHEW FRANK**

**Preparer’s signature**

R. MATTHEW FRANK

**Date**

12/30/21

**Check**

1. Self-employed

**PTIN**

00943320

**Phone number**

(703) 821-0702

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**May the IRS discuss this return with the preparer shown above? See instructions**

**X** Yes

**No**

**Form 990 (2020)**

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**See Schedule O for Organization Mission Statement Continuation**
ASSIST VETERANS AND MILITARY PERSONNEL AND THEIR FAMILIES; DIRECT
PUBLIC ATTENTION TO THE NEEDS OF VETERANS, ACTIVE AND RESERVE MILITARY
PERSONNEL; PROMOTE AND ASSIST IN FUNDING PROGRAMS SPONSORED BY THE
VFW, ITS AFFILIATES AND OTHER NON-PROFIT GROUPS; AND PROMOTE PROGRAMS

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

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

4. Describe the organization’s program service accomplishments for each of its three largest program services, as measured by expenses.

4a. (Code: ) (Expenses $ 2,572,693. including grants of $ 2,453,689. ) (Revenue $ )
VETERANS SERVICE ACTIVITIES – THE MISSION IS TO SECURE, MANAGE AND
DISTRIBUTE RESOURCES TO SUPPORT VETERANS, ACTIVE-DUTY PERSONNEL, THE
NATIONAL GUARD AND RESERVE, THEIR FAMILIES AND COMMUNITIES. THE VFW
FOUNDATION, IN SUPPORT OF THIS MISSION, ASSISTED OVER 370 MILITARY
FAMILIES IN NEED OF FINANCIAL ASSISTANCE WITH DISBURSEMENTS OF $421,972
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 $240,717 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

4b. (Code: ) (Expenses $ 1,273,138. including grants of $ 1,010,663. ) (Revenue $ )
COMMUNITY SERVICE & PUBLIC AWARENESS – THE MISSION SUPPORTS PROGRAMS
THAT FOSTER PATRIOTISM, CITIZENSHIP EDUCATION AND VOLUNTEERISM,
COMMUNITY IMPROVEMENT AND YOUTH DEVELOPMENT PROGRAMS. THE VFW
FOUNDATION MADE GRANTS OF $863,200 TO ASSIST VFW POSTS AND AUXILIARIES
WITH OUTREACH PROJECTS IN THEIR RESPECTIVE COMMUNITIES, AND TO ASSIST
WITH VFW POSTS STRUGGLING WITH THE IMPACT OF THE COVID-19 PANDEMIC, SO
THAT VFW POSTS COULD CONTINUE TO BE A RESOURCE FOR THEIR LOCAL
COMMUNITIES. IN ADDITION, THE VFW FOUNDATION MADE A GRANT OF $130,000
TO SUPPORT A TRIP FOR HIGH SCHOOL VFW NATIONAL SCHOLARSHIP WINNERS TO
SPEND A WEEK IN WASHINGTON D.C. TO LEARN ABOUT THE HISTORY OF OUR
COUNTRY. ADDITIONALLY, THE VFW FOUNDATION DONATED 52 DELL COMPUTERS
WITH A TOTAL VALUE OF $17,463 TO THESE STUDENTS.

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 ▶ $3,845,831.
<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>2. Is the organization required to complete Schedule B, Schedule of Contributors?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>4. Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>5. Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>6. Did the organization maintain collections of works of art, historical treasures, or other similar assets?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>7. Did the organization report an amount in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>8. Did the organization maintain an independent audited financial statement for the tax year?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>9. 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)?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>10. Did the organization obtain separate, independent audited financial statements for the tax year?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>11. Did the organization report an amount for investments - program related in Part X, line 16?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>12. Did the organization obtain a copy of its audited financial statements to this return?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>13. Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>14. Did the organization report an amount in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>15. Did the organization report a copy of its audited financial statements to this return?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>16. Did the organization report more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>17. Did the organization report more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>18. Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>19. Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>20. 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 17?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>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 17?</td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>
### Part IV Checklist of Required Schedules (continued)

<table>
<thead>
<tr>
<th>Number</th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>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 &quot;Yes,&quot; complete Schedule I, Parts I and III</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Did the organization answer &quot;Yes&quot; 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 &quot;Yes,&quot; complete Schedule J</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>24a</td>
<td>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 &quot;Yes,&quot; answer lines 24b through 24d and complete Schedule K. If &quot;No,&quot; go to line 25a</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>24b</td>
<td>Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24c</td>
<td>Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24d</td>
<td>Did the organization act as an &quot;on behalf of&quot; issuer for bonds outstanding at any time during the year?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25a</td>
<td><strong>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</strong> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If &quot;Yes,&quot; complete Schedule L, Part I</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>25b</td>
<td>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 &quot;Yes,&quot; complete Schedule L, Part I</td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>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 &quot;Yes,&quot; complete Schedule L, Part II</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>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 &quot;Yes,&quot; complete Schedule L, Part III</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28a</td>
<td>A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If &quot;Yes,&quot; complete Schedule L, Part IV</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>28b</td>
<td>A family member of any individual described in line 28a? If &quot;Yes,&quot; complete Schedule L, Part IV</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>28c</td>
<td>A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If &quot;Yes,&quot; complete Schedule L, Part IV</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Did the organization receive more than $25,000 in non-cash contributions? If &quot;Yes,&quot; complete Schedule M</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If &quot;Yes,&quot; complete Schedule M</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Did the organization liquidate, terminate, or dissolve and cease operations? If &quot;Yes,&quot; complete Schedule N, Part I</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If &quot;Yes,&quot; complete Schedule N, Part II</td>
<td></td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>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 &quot;Yes,&quot; complete Schedule R, Part I</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Was the organization related to any tax-exempt or taxable entity? If &quot;Yes,&quot; complete Schedule R, Part II, III, or IV, and Part V, line 1</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>35a</td>
<td>Did the organization have a controlled entity within the meaning of section 512(b)(13)?</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>35b</td>
<td>If &quot;Yes&quot; 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 &quot;Yes,&quot; complete Schedule R, Part V, line 2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>36</td>
<td><strong>Section 501(c)(3) organizations.</strong> Did the organization make any transfers to an exempt non-charitable related organization? If &quot;Yes,&quot; complete Schedule R, Part V, line 2</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If &quot;Yes,&quot; complete Schedule R, Part VI, lines 11b and 19?</td>
<td><strong>X</strong></td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?</td>
<td><strong>X</strong></td>
<td></td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Number</th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b</td>
<td>Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1c</td>
<td>Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?</td>
<td><strong>X</strong></td>
<td></td>
</tr>
</tbody>
</table>

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Note: All Form 990 filers are required to complete Schedule O.
## Part V Statements Regarding Other IRS Filings and Tax Compliance

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>2a</td>
<td>Enter the number of employees reported on Form W-3, Transmittal of Wage and</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tax Statements, filed for the calendar year ending with or within the year covered by this return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2b</td>
<td>If at least one is reported on line 2a, did the organization file all required federal employment tax returns?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3a</td>
<td>Did the organization have unrelated business gross income of $1,000 or more during the year?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>3b</td>
<td>If &quot;Yes,&quot; has it filed a Form 990-T for this year? If &quot;No&quot; to line 3a, provide an explanation on Schedule O</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4a</td>
<td>At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>4b</td>
<td>If &quot;Yes,&quot; enter the name of the foreign country. See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5a</td>
<td>Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>5b</td>
<td>Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>5c</td>
<td>If &quot;Yes&quot; to line 5a or 5b, did the organization file Form 8886-T?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6a</td>
<td>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?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>6b</td>
<td>If &quot;Yes,&quot; did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7a</td>
<td>Organizations that may receive deductible contributions under section 170(c).</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>7b</td>
<td>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?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7c</td>
<td>Did the organization notify the donor of the value of the goods or services provided?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>7d</td>
<td>If &quot;Yes,&quot; indicate the number of Forms 8282 filed during the year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7e</td>
<td>Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>7f</td>
<td>Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>7g</td>
<td>If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7h</td>
<td>If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>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?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9a</td>
<td>Sponsoring organizations maintaining donor advised funds.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9b</td>
<td>Did the sponsoring organization make any taxable distributions under section 4966?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Section 501(c)(7) organizations. Enter:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10a</td>
<td>Initiation fees and capital contributions included on Part VIII, line 12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10b</td>
<td>Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Section 501(c)(12) organizations. Enter:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11a</td>
<td>Gross income from members or shareholders</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11b</td>
<td>Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12a</td>
<td>Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12b</td>
<td>If &quot;Yes,&quot; enter the amount of tax-exempt interest received or accrued during the year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13a</td>
<td>Section 501(c)(29) qualified nonprofit health insurance issuers.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13b</td>
<td>Is the organization licensed to issue qualified health plans in more than one state?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13c</td>
<td>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</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14a</td>
<td>Did the organization receive any payments for indoor tanning services during the tax year?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>14b</td>
<td>If &quot;Yes,&quot; has it filed a Form 720 to report these payments? If &quot;No,&quot; provide an explanation on Schedule O</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Is the organization an educational institution subject to the section 4968 excise tax on net investment income?</td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>

Note: See the instructions for additional information the organization must report on Schedule O.
### Part VI | Governance, Management, and Disclosure

**Section A. Governing Body and Management**

1. Enter the number of voting members of the governing body at the end of the tax year.  
   - **1a** Yes: [ ] 8  
   - **1b** No: [ ]

   **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.**

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** Yes: [ ]

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** Yes: [ ]

4. Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?  
   - **4** Yes: [ ]

5. Did the organization become aware during the year of a significant diversion of the organization’s assets?  
   - **5** Yes: [ ]

6. Did the organization have members or stockholders?  
   - **6** Yes: [ ]

7. Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?  
   - **7a** Yes: [ ]

8. Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  
   - **8a** The governing body?  
     - Yes: [ ]
   - **8b** Each committee with authority to act on behalf of the governing body?  
     - Yes: [ ]

9. Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization’s mailing address?  
   - **9** Yes: [ ]

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

10. Did the organization have local chapters, branches, or affiliates?  
    - **10a** Yes: [ ]

11. Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  
    - **11a** Yes: [ ]

12. Did the organization have a written conflict of interest policy?  
    - **12a** Yes: [ ]

13. Did the organization have a written whistleblower policy?  
    - **13** Yes: [ ]

14. Did the organization have a written document retention and destruction policy?  
    - **14** Yes: [ ]

15. Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  
    - **15a** The organization’s CEO, Executive Director, or top management official  
      - Yes: [ ]
    - **15b** Other officers or key employees of the organization  
      - Yes: [ ]

16. 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** Yes: [ ]

17. List the states with which a copy of this Form 990 is required to be filed.  
    - **17** AK, AZ, AR, CO, CT, FL, GA, IL, KS, KY, ME, MD

18. Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
    - [ ] Own website  
    - [ ] Another’s website  
    - [ ] Upon request  
    - [ ] Other (explain on Schedule O)

19. Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.  
    - [ ]

20. State the name, address, and telephone number of the person who possesses the organization’s books and records.  
    - DEBRA ANDERSON - (816) 756-3390  
    - 406 WEST 34TH STREET, KANSAS CITY, MO 64111
### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization’s tax year.

- List all of the organization’s current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.
- Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization’s current key employees, if any. See instructions for definition of "key employee."
- List all of the organization’s current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization’s former officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization’s former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See 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.

<table>
<thead>
<tr>
<th>(A) Position</th>
<th>(B) Average hours per week</th>
<th>(C) Current position</th>
<th>(D) Reportable compensation from the organization (W-2/1099-MISC)</th>
<th>(E) Reportable compensation from related organizations (W-2/1099-MISC)</th>
<th>(F) Estimated amount of other compensation from the organization and related organizations</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) KEVIN C. JONES</td>
<td>55.00</td>
<td>55.00</td>
<td>X</td>
<td>0.</td>
<td>208,415.</td>
</tr>
<tr>
<td>PRESIDENT</td>
<td>5.00</td>
<td>5.00</td>
<td>X</td>
<td>0.</td>
<td>200,875.</td>
</tr>
<tr>
<td>SECRETARY/TREASURER</td>
<td>5.00</td>
<td>5.00</td>
<td>X</td>
<td>0.</td>
<td>161,473.</td>
</tr>
<tr>
<td>CHAIRMAN - TERM STARTED 8/21</td>
<td>55.00</td>
<td>55.00</td>
<td>X</td>
<td>0.</td>
<td>168,004.</td>
</tr>
<tr>
<td>FORMER CHAIRMAN - TERM ENDED 8/21</td>
<td>55.00</td>
<td>55.00</td>
<td>X</td>
<td>0.</td>
<td>168,004.</td>
</tr>
<tr>
<td>ANN PANTELEAKOS</td>
<td>1.00</td>
<td>1.00</td>
<td>X</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>BOARD MEMBER</td>
<td>0.</td>
<td>0.</td>
<td>X</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>ANTHONY PRINCIPI</td>
<td>0.</td>
<td>0.</td>
<td>X</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>BOARD MEMBER</td>
<td>0.</td>
<td>0.</td>
<td>X</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>GORDON B. LOGAN</td>
<td>1.00</td>
<td>1.00</td>
<td>X</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>BOARD MEMBER</td>
<td>0.</td>
<td>0.</td>
<td>X</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>MICHAEL F. DEROSA</td>
<td>1.00</td>
<td>1.00</td>
<td>X</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>BOARD MEMBER</td>
<td>0.</td>
<td>0.</td>
<td>X</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>MATTHEW CARPENTER</td>
<td>1.00</td>
<td>1.00</td>
<td>X</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>BOARD MEMBER</td>
<td>0.</td>
<td>0.</td>
<td>X</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>RICHARD POTTER</td>
<td>45.00</td>
<td>45.00</td>
<td>X</td>
<td>0.</td>
<td>122,598.</td>
</tr>
</tbody>
</table>
### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

<table>
<thead>
<tr>
<th>(A) Name and title</th>
<th>(B) Average hours per week (list any hours for related organizations below line)</th>
<th>(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)</th>
<th>(D) Reportable compensation from the organization (W-2/1099-MISC)</th>
<th>(E) Reportable compensation from related organizations (W-2/1099-MISC)</th>
<th>(F) Estimated amount of other compensation from the organization and related organizations</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Former Individual trustee or director</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Institutional trustee</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Officer</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Key employee</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Former</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1b Subtotal

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>

1c Total from continuation sheets to Part VII, Section A

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>

1d Total (add lines 1b and 1c)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>

3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? If "Yes," complete Schedule J for such individual

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>

### Section B. Independent Contractors

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

<table>
<thead>
<tr>
<th>(A) Name and business address</th>
<th>(B) Description of services</th>
<th>(C) Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>NONE</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>
### Part VIII  Statement of Revenue

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

<table>
<thead>
<tr>
<th>Contributions, Gifts, Grants and Other Similar Amounts</th>
<th>(A) Total revenue</th>
<th>(B) Related or exempt function revenue</th>
<th>(C) Unrelated business revenue</th>
<th>(D) Revenue excluded from tax under sections 512 - 514</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 a Federated campaigns</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 b Membership dues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 c Fundraising events</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 d Related organizations</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 e Government grants (contributions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 f All other contributions, gifts, grants, and similar amounts not included above</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 g Noncash contributions included in lines 1a-1f</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>h Total. Add lines 1a-1f</td>
<td></td>
<td></td>
<td></td>
<td>5,261,361.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Service Revenue</th>
<th>Business Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 a</td>
<td></td>
</tr>
<tr>
<td>2 b</td>
<td></td>
</tr>
<tr>
<td>2 c</td>
<td></td>
</tr>
<tr>
<td>2 d</td>
<td></td>
</tr>
<tr>
<td>2 e</td>
<td></td>
</tr>
<tr>
<td>2 f All other program service revenue</td>
<td></td>
</tr>
<tr>
<td>g Total. Add lines 2a-2f</td>
<td></td>
</tr>
</tbody>
</table>

| Investment income (including dividends, interest, and other similar amounts) | 3                  |

| Royalties                                                  |                  |

<table>
<thead>
<tr>
<th>Gross rents</th>
<th>(i) Real</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less: rental expenses</td>
<td>(ii) Personal</td>
</tr>
<tr>
<td>Rental income or (loss)</td>
<td></td>
</tr>
<tr>
<td>Net rental income or (loss)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Gross amount from sales of assets other than inventory</th>
<th>(i) Securities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less: cost or other basis and sales expenses</td>
<td>(ii) Other</td>
</tr>
<tr>
<td>Gain or (loss)</td>
<td></td>
</tr>
<tr>
<td>Net gain or (loss)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18</th>
<th>8</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less: direct expenses</td>
<td></td>
</tr>
<tr>
<td>Net income or (loss) from fundraising events</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Gross income from gaming activities. See Part IV, line 19</th>
<th>9</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less: direct expenses</td>
<td></td>
</tr>
<tr>
<td>Net income or (loss) from gaming activities</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Gross sales of inventory, less returns and allowances</th>
<th>10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less: cost of goods sold</td>
<td></td>
</tr>
<tr>
<td>Net income or (loss) from sales of inventory</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Miscellaneous Revenue</th>
<th>Business Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>11 a</td>
<td></td>
</tr>
<tr>
<td>11 b</td>
<td></td>
</tr>
<tr>
<td>11 c</td>
<td></td>
</tr>
<tr>
<td>11 d All other revenue</td>
<td></td>
</tr>
<tr>
<td>e Total. Add lines 11a-11d</td>
<td></td>
</tr>
</tbody>
</table>

| Total revenue. See instructions                           |                  |

---

### VETERANS OF FOREIGN WARS FOUNDATION

- Business Code: 43-1758998
- Contributions, Gifts, Grants and Other Similar Amounts:
  - Total 1a: 78,706
  - Total 1f: 5,182,655
  - Total 1g: 117,174
  - Total h: 5,261,361

- Program Service Revenue:
  - Total g: 932,343

- Investment income:
  - Total 3: 291,368

- Royalties:

- Gross rents:
  - Real:
  - Personal:

- Gross amount from sales of assets other than inventory:
  - Securities:
  - Other:

- Gross income from fundraising events:
  - Contributions:
  - Direct expenses:

- Gross income from gaming activities:
  - Direct expenses:

- Gross sales of inventory:
  - Returns and allowances:
  - Cost of goods sold:

- Miscellaneous Revenue:
  - Total e: 1,223,711
## 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).

<table>
<thead>
<tr>
<th>(A) Total expenses</th>
<th>(B) Program service expenses</th>
<th>(C) Management and general expenses</th>
<th>(D) Fundraising expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,024,917</td>
<td>3,024,917</td>
<td></td>
<td></td>
</tr>
<tr>
<td>439,435</td>
<td>439,435</td>
<td></td>
<td></td>
</tr>
<tr>
<td>168,792</td>
<td>33,758</td>
<td>67,517</td>
<td>67,517</td>
</tr>
<tr>
<td>468,916</td>
<td>122,270</td>
<td>169,535</td>
<td>177,111</td>
</tr>
<tr>
<td>49,316</td>
<td>17,830</td>
<td>31,660</td>
<td>33,074</td>
</tr>
<tr>
<td>87,567</td>
<td>22,833</td>
<td>31,660</td>
<td>33,074</td>
</tr>
<tr>
<td>45,856</td>
<td>11,957</td>
<td>16,579</td>
<td>17,320</td>
</tr>
<tr>
<td>30,530</td>
<td>30,530</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34,274</td>
<td>34,274</td>
<td></td>
<td></td>
</tr>
<tr>
<td>73,715</td>
<td>73,715</td>
<td></td>
<td></td>
</tr>
<tr>
<td>60,796</td>
<td>60,000</td>
<td>796</td>
<td></td>
</tr>
<tr>
<td>227,683</td>
<td>142,102</td>
<td>85,581</td>
<td></td>
</tr>
<tr>
<td>80,001</td>
<td>7,769</td>
<td>30,619</td>
<td>41,613</td>
</tr>
<tr>
<td>43,212</td>
<td>10,727</td>
<td>15,965</td>
<td>16,520</td>
</tr>
<tr>
<td>26,199</td>
<td>13,100</td>
<td>13,099</td>
<td></td>
</tr>
<tr>
<td>16,532</td>
<td>4,104</td>
<td>6,108</td>
<td>6,320</td>
</tr>
<tr>
<td>MISCELLANEOUS</td>
<td>1,032</td>
<td>1,032</td>
<td></td>
</tr>
<tr>
<td>4,878,773</td>
<td>3,845,831</td>
<td>555,364</td>
<td>477,578</td>
</tr>
</tbody>
</table>

### Notes
- Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.
- Check if Schedule O contains a response or note to any line in this Part IX
- Check here if following SOP 98-2 (ASC 958-720)
### Part X | Balance Sheet

**Assets**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>(A) - Beginning of year</th>
<th>(B) - End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cash - non-interest-bearing</td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Savings and temporary cash investments</td>
<td>2,615,407.</td>
<td>1,629,820.</td>
</tr>
<tr>
<td>3</td>
<td>Pledges and grants receivable, net</td>
<td>0.</td>
<td>1,390,000.</td>
</tr>
<tr>
<td>4</td>
<td>Accounts receivable, net</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>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</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Notes and loans receivable, net</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Inventories for sale or use</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Prepaid expenses and deferred charges</td>
<td>130,403.</td>
<td>179,641.</td>
</tr>
<tr>
<td>10a</td>
<td>Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D</td>
<td>108,472.</td>
<td></td>
</tr>
<tr>
<td>10b</td>
<td>Less: accumulated depreciation</td>
<td>61,947.</td>
<td>61,622.</td>
</tr>
<tr>
<td>11</td>
<td>Investments - publicly traded securities</td>
<td>14,046,643.</td>
<td>16,729,535.</td>
</tr>
<tr>
<td>12</td>
<td>Investments - other securities. See Part IV, line 11</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Investments - program-related. See Part IV, line 11</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Intangible assets</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Other assets. See Part IV, line 11</td>
<td>27,718.</td>
<td>28,369.</td>
</tr>
<tr>
<td>16</td>
<td><strong>Total assets</strong>: Add lines 1 through 15 (must equal line 33)</td>
<td>16,881,793.</td>
<td>20,003,890.</td>
</tr>
<tr>
<td>17</td>
<td>Accounts payable and accrued expenses</td>
<td>354,016.</td>
<td>318,252.</td>
</tr>
<tr>
<td>18</td>
<td>Grants payable</td>
<td>18</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Deferred revenue</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Tax-exempt bond liabilities</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Escrow or custodial account liability. Complete Part IV of Schedule D</td>
<td>21</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Secured mortgages and notes payable to unrelated third parties</td>
<td>23</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Unsecured notes and loans payable to unrelated third parties</td>
<td>24</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td><strong>Other liabilities</strong> (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D</td>
<td>89,214.</td>
<td>59,330.</td>
</tr>
<tr>
<td>26</td>
<td><strong>Total liabilities</strong>: Add lines 17 through 25</td>
<td>443,230.</td>
<td>377,582.</td>
</tr>
</tbody>
</table>

**Liabilities**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>(A) - Beginning of year</th>
<th>(B) - End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>27</td>
<td>Net assets without donor restrictions</td>
<td>10,375,589.</td>
<td>14,122,029.</td>
</tr>
<tr>
<td>28</td>
<td>Net assets with donor restrictions</td>
<td>6,062,974.</td>
<td>5,504,279.</td>
</tr>
<tr>
<td>29</td>
<td>Capital stock or trust principal, or current funds</td>
<td>29</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Paid-in or capital surplus, or land, building, or equipment fund</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Retained earnings, endowment, accumulated income, or other funds</td>
<td>31</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td><strong>Total net assets or fund balances</strong>:</td>
<td>16,438,563.</td>
<td>19,626,308.</td>
</tr>
<tr>
<td>33</td>
<td><strong>Total liabilities and net assets/fund balances</strong>:</td>
<td>16,881,793.</td>
<td>20,003,890.</td>
</tr>
</tbody>
</table>
**Part XI | Reconciliation of Net Assets**

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total revenue (must equal Part VIII, column (A), line 12)</td>
<td>6,485,072.</td>
</tr>
<tr>
<td>2</td>
<td>Total expenses (must equal Part IX, column (A), line 25)</td>
<td>4,878,773.</td>
</tr>
<tr>
<td>3</td>
<td>Revenue less expenses. Subtract line 2 from line 1</td>
<td>1,606,299.</td>
</tr>
<tr>
<td>4</td>
<td>Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))</td>
<td>16,438,563.</td>
</tr>
<tr>
<td>5</td>
<td>Net unrealized gains (losses) on investments</td>
<td>1,581,446.</td>
</tr>
<tr>
<td>6</td>
<td>Donated services and use of facilities</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Investment expenses</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Prior period adjustments</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Other changes in net assets or fund balances (explain on Schedule O)</td>
<td>0.</td>
</tr>
<tr>
<td>10</td>
<td>Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))</td>
<td>19,626,308.</td>
</tr>
</tbody>
</table>

**Part XII | Financial Statements and Reporting**

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Accounting method used to prepare the Form 990: Cash □ Accrual □ Other X</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>If the organization changed its method of accounting from a prior year or checked &quot;Other,&quot; explain in Schedule O.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2a</td>
<td>Were the organization's financial statements compiled or reviewed by an independent accountant?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td></td>
<td>If &quot;Yes,&quot; check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Separate basis □ Consolidated basis □ Both consolidated and separate basis</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>b Were the organization's financial statements audited by an independent accountant?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td></td>
<td>If &quot;Yes,&quot; check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Separate basis □ Consolidated basis □ Both consolidated and separate basis</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>c If &quot;Yes&quot; to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td></td>
<td>If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3a</td>
<td>As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b If &quot;Yes,&quot; did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Form 990 (2020)
**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.

<table>
<thead>
<tr>
<th>Name of the organization</th>
<th>Employer identification number</th>
</tr>
</thead>
<tbody>
<tr>
<td>VETERANS OF FOREIGN WARS FOUNDATION</td>
<td>43-1758998</td>
</tr>
</tbody>
</table>

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1. [ ] A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2. [ ] A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
3. [ ] A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4. [ ] A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital’s name, city, and state:
5. [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
6. [ ] A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7. [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
8. [ ] A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
9. [ ] An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10. [ ] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
11. [ ] An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
12. [ ] An organization organized and operated exclusively to test for public safety. See section 509(a)(4).

**Type of organization**

- [ ] Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- [ ] Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- [ ] Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- [ ] Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

**Enter the number of supported organizations**

**Provide the following information about the supported organization(s).**

- **(i) Name of supported organization**
- **(ii) EIN**
- **(iii) Type of organization (described on lines 1-10 above (see instructions))**
- **(iv) Is the organization listed in your governing document?** Yes No
- **(v) Amount of monetary support (see instructions)**
- **(vi) Amount of other support (see instructions)**

**Total**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 032021 01-25-21 Schedule A (Form 990 or 990-EZ) 2020

15320111 130075 PM121024.0 2020.05020 VETERANS OF FOREIGN WARS PM121021
## Part II
Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

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

### Section A. Public Support

<table>
<thead>
<tr>
<th>Calendar year (or fiscal year beginning in)</th>
<th>(a) 2016</th>
<th>(b) 2017</th>
<th>(c) 2018</th>
<th>(d) 2019</th>
<th>(e) 2020</th>
<th>(f) Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Gifts, grants, contributions, and membership fees received. (Do not include any &quot;unusual grants.&quot;)</td>
<td>3639942.</td>
<td>5042174.</td>
<td>4063971.</td>
<td>9231376.</td>
<td>5261361.</td>
<td>27238824.</td>
</tr>
<tr>
<td>2. Tax revenues levied for the organization’s benefit and either paid to or expended on its behalf</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. The value of services or facilities furnished by a governmental unit to the organization without charge</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Total. Add lines 1 through 3</td>
<td>3639942.</td>
<td>5042174.</td>
<td>4063971.</td>
<td>9231376.</td>
<td>5261361.</td>
<td>27238824.</td>
</tr>
<tr>
<td>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)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4937548.</td>
</tr>
<tr>
<td>6. Public support. Subtract line 5 from line 4.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22301276.</td>
</tr>
</tbody>
</table>

### Section B. Total Support

<table>
<thead>
<tr>
<th>Calendar year (or fiscal year beginning in)</th>
<th>(a) 2016</th>
<th>(b) 2017</th>
<th>(c) 2018</th>
<th>(d) 2019</th>
<th>(e) 2020</th>
<th>(f) Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. Amounts from line 4</td>
<td>3639942.</td>
<td>5042174.</td>
<td>4063971.</td>
<td>9231376.</td>
<td>5261361.</td>
<td>27238824.</td>
</tr>
<tr>
<td>8. Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources</td>
<td>264,056.</td>
<td>247,993.</td>
<td>258,431.</td>
<td>241,589.</td>
<td>291,368.</td>
<td>1303437.</td>
</tr>
<tr>
<td>9. Net income from unrelated business activities, whether or not the business is regularly carried on</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Total support. Add lines 7 through 10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>28542261.</td>
</tr>
<tr>
<td>12. Gross receipts from related activities, etc. (see instructions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>12</td>
</tr>
</tbody>
</table>

### Section C. Computation of Public Support Percentage

<table>
<thead>
<tr>
<th></th>
<th>(a) 2016</th>
<th>(b) 2017</th>
<th>(c) 2018</th>
<th>(d) 2019</th>
<th>(e) 2020</th>
<th>(f) Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>13. First 5 years. If the Form 990 is for the organization’s first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

\[ 14. \text{Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))} = 78.13 \% \]

\[ 15. \text{Public support percentage from 2019 Schedule A, Part II, line 14} = 79.35 \% \]

\[ 16a. \text{33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization} \]

\[ b. \text{33 1/3% support test - 2019. If the organization did not check the box on line 13 or 16a, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization} \]

\[ 17a. \text{10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization} \]

\[ b. \text{10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization} \]

\[ 18. \text{Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions} \]
## 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.)

### Section A. Public Support

**Calendar year (or fiscal year beginning in)** | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total
---|---|---|---|---|---|---
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization’s tax-exempt purpose | | | | | | |
3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
4 Tax revenues levied for the organization’s benefit and either paid to or expended on its behalf | | | | | | |
5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
6 **Total:** Add lines 1 through 5 | | | | | | |
7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
7b 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 | | | | | | |
7c Add lines 7a and 7b | | | | | | 
8 **Public support:** (Subtract line 7c from line 6) | | | | | | |

### Section B. Total Support

**Calendar year (or fiscal year beginning in)** | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total
---|---|---|---|---|---|---
9 Amounts from line 6 | | | | | | |
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
10c Add lines 10a and 10b | | | | | | |
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
13 **Total support:** (Add lines 9, 10c, 11, and 12.) | | | | | | |
14 **First 5 years.** If the Form 990 is for the organization’s first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

### Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) | 15 |
16 Public support percentage from 2019 Schedule A, Part III, line 15 | 16 |

### Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) | 17 |
18 Investment income percentage from 2019 Schedule A, Part III, line 17 | 18 |
19a **33 1/3% support tests - 2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

19b **33 1/3% support tests - 2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

(Complete only if you checked a box in line 12 on 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

1  Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.

2  Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).

3a  Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer 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.

c  Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.

4a  Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.

b  Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.

c  Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.

5a  Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer 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).

b  Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?

c  Substitutions only. Was the substitution the result of an event beyond the organization's control?

6  Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.

7  Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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 or 990-EZ).

8  Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).

9a  Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.

b  Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.

c  Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.

10a  Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.

b  Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)
Part IV. Supporting Organizations (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?
   a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?
   b A family member of a person described in line 11a above?
   c A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

Section B. Type I Supporting Organizations

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.

2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization’s tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization’s governing documents in effect on the date of notification, to the extent not previously provided?

2 Were any of the organization’s officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).

3 By reason of the relationship described in 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.

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
   a The organization satisfied the Activities Test. Complete line 2 below.
   b The organization is the parent of each of its supported organizations. Complete line 3 below.
   c The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.
   a Did substantially all of the organization’s activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
   b Did the activities described in 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.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.
   a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.
   b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.
### Section A - Adjusted Net Income

<table>
<thead>
<tr>
<th></th>
<th>(A) Prior Year</th>
<th>(B) Current Year (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Net short-term capital gain</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Recoveries of prior-year distributions</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Other gross income (see instructions)</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Add lines 1 through 3.</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>Depreciation and depletion</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>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)</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Other expenses (see instructions)</td>
<td>7</td>
</tr>
</tbody>
</table>

### Section B - Minimum Asset Amount

<table>
<thead>
<tr>
<th></th>
<th>(A) Prior Year</th>
<th>(B) Current Year (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>Average monthly value of securities</td>
<td>1a</td>
</tr>
<tr>
<td>b</td>
<td>Average monthly cash balances</td>
<td>1b</td>
</tr>
<tr>
<td>c</td>
<td>Fair market value of other non-exempt-use assets</td>
<td>1c</td>
</tr>
<tr>
<td>d</td>
<td>Total (add lines 1a, 1b, and 1c)</td>
<td>1d</td>
</tr>
<tr>
<td>e</td>
<td>Discount claimed for blockage or other factors (explain in detail in Part VI):</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Acquisition indebtedness applicable to non-exempt-use assets</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Subtract line 2 from line 1d.</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>Net value of non-exempt-use assets (subtract line 4 from line 3)</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>Multiply line 5 by 0.035.</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Recoveries of prior-year distributions</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>Minimum Asset Amount (add line 7 to line 6)</td>
<td>8</td>
</tr>
</tbody>
</table>

### Section C - Distributable Amount

<table>
<thead>
<tr>
<th></th>
<th>Current Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Adjusted net income for prior year (from Section A, line 8, column A)</td>
</tr>
<tr>
<td>2</td>
<td>Enter 0.85 of line 1.</td>
</tr>
<tr>
<td>3</td>
<td>Minimum asset amount for prior year (from Section B, line 8, column A)</td>
</tr>
<tr>
<td>4</td>
<td>Enter greater of line 2 or line 3.</td>
</tr>
<tr>
<td>5</td>
<td>Income tax imposed in prior year</td>
</tr>
</tbody>
</table>

---

Check here if the current year is the organization’s first as a non-functionally integrated Type III supporting organization (see instructions).
## Section D - Distributions

<table>
<thead>
<tr>
<th></th>
<th>Current Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Amounts paid to supported organizations to accomplish exempt purposes</td>
</tr>
<tr>
<td>2</td>
<td>Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity</td>
</tr>
<tr>
<td>3</td>
<td>Administrative expenses paid to accomplish exempt purposes of supported organizations</td>
</tr>
<tr>
<td>4</td>
<td>Amounts paid to acquire exempt-use assets</td>
</tr>
<tr>
<td>5</td>
<td>Qualified set-aside amounts (prior IRS approval required - <em>provide details in Part VI</em>)</td>
</tr>
<tr>
<td>6</td>
<td>Other distributions (<em>describe in Part VI</em>). See instructions.</td>
</tr>
<tr>
<td>7</td>
<td><strong>Total annual distributions.</strong> Add lines 1 through 6.</td>
</tr>
<tr>
<td>8</td>
<td>Distributions to attentive supported organizations to which the organization is responsive (<em>provide details in Part VI</em>). See instructions.</td>
</tr>
<tr>
<td>9</td>
<td>Distributable amount for 2020 from Section C, line 6</td>
</tr>
<tr>
<td>10</td>
<td>Line 8 amount divided by line 9 amount</td>
</tr>
</tbody>
</table>

## Section E - Distribution Allocations (*see instructions*)

<table>
<thead>
<tr>
<th></th>
<th>(i) Excess Distributions</th>
<th>(ii) Underdistributions Pre-2020</th>
<th>(iii) Distributable Amount for 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Distributable amount for 2020 from Section C, line 6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Underdistributions, if any, for years prior to 2020 (reasonable cause required - <em>explain in Part VI</em>). See instructions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Excess distributions carryover, if any, to 2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>From 2015</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>From 2016</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>From 2017</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>From 2018</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e</td>
<td>From 2019</td>
<td></td>
<td></td>
</tr>
<tr>
<td>f</td>
<td>Total of lines 3a through 3e</td>
<td></td>
<td></td>
</tr>
<tr>
<td>g</td>
<td>Applied to underdistributions of prior years</td>
<td></td>
<td></td>
</tr>
<tr>
<td>h</td>
<td>Applied to 2020 distributable amount</td>
<td></td>
<td></td>
</tr>
<tr>
<td>i</td>
<td>Carryover from 2015 not applied (see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>j</td>
<td>Remainder. Subtract lines 3g, 3h, and 3i from line 3f.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Distributions for 2020 from Section D, line 7:</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>Applied to underdistributions of prior years</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>Applied to 2020 distributable amount</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>Remainder. Subtract lines 4a and 4b from line 4.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <em>explain in Part VI</em>. See instructions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <em>explain in Part VI</em>. See instructions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td><strong>Excess distributions carryover to 2021.</strong> Add lines 3j and 4c.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>Excess from 2016</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>Excess from 2017</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>Excess from 2018</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>Excess from 2019</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e</td>
<td>Excess from 2020</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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.)
** PUBLIC DISCLOSURE COPY **

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

VETERANS OF FOREIGN WARS FOUNDATION

Name of the organization

Employer identification number

43-1758998

Organization type (check one):

<table>
<thead>
<tr>
<th>Filers of:</th>
<th>Section:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 990 or 990-EZ</td>
<td>501(c)(3) (enter number) organization</td>
</tr>
<tr>
<td>Form 990-PF</td>
<td>501(c)(3) exempt private foundation</td>
</tr>
</tbody>
</table>

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 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) $5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (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 **exclusively** religious, charitable, etc., contributions totaling $5,000 or more during the year

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

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2020)
### VETERANS OF FOREIGN WARS FOUNDATION

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

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
<th>(d)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Name, address, and ZIP + 4</td>
<td>Total contributions</td>
<td>Type of contribution</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>$250,000.</td>
<td>Person X Payroll Noncash</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>$1,590,000.</td>
<td>Person X Payroll Noncash</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>$145,000.</td>
<td>Person X Payroll Noncash</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>$139,276.</td>
<td>Person X Payroll Noncash</td>
</tr>
<tr>
<td>No. from Part I</td>
<td>Description of noncash property given</td>
<td>FMV (or estimate) (See instructions.)</td>
<td>Date received</td>
</tr>
<tr>
<td>----------------</td>
<td>----------------------------------------</td>
<td>----------------------------------------</td>
<td>--------------</td>
</tr>
<tr>
<td></td>
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<tr>
<td></td>
<td></td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>
**Part III**  Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of $1,000 or less for the year. (Enter this info. once.)

<table>
<thead>
<tr>
<th>(a) No. from Part I</th>
<th>(b) Purpose of gift</th>
<th>(c) Use of gift</th>
<th>(d) Description of how gift is held</th>
<th>(e) Transfer of gift</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Transferee’s name, address, and ZIP + 4</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

---

**VETERANS OF FOREIGN WARS FOUNDATION**

<table>
<thead>
<tr>
<th>Employer identification number</th>
<th>Name of organization</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>43-1758998</td>
<td>VETERANS OF FOREIGN WARS FOUNDATION</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Transferee’s name, address, and ZIP + 4</th>
<th>Relationship of transferor to transferee</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The Employer identification number is 43-1758998.
Supplemental Financial Statements

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

(a) Donor advised funds

(b) Funds and other accounts

1. Total number at end of year

2. Aggregate value of contributions to (during year)

3. Aggregate value of grants from (during year)

4. Aggregate value at end of year

5. Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization’s property, subject to the organization’s exclusive legal control?

6. Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II

Conservation Easements.

1. Purpose(s) of conservation easements held by the organization (check all that apply).

   a. Preservation of land for public use (for example, recreation or education)
   b. Preservation of a historically important land area
   c. Protection of natural habitat
   d. Preservation of a certified historic structure

2. Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

   a. Total number of conservation easements
   b. Total acreage restricted by conservation easements
   c. Number of conservation easements on a certified historic structure included in (a)
   d. Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register

3. Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year.

4. Number of states where property subject to conservation easement is located.

5. Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6. Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year.

7. Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year.

8. Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9. In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization’s financial statements that describes the organization’s accounting for conservation easements.

Part III

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

1a. If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

1b. If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

   i. Revenue included on Form 990, Part VIII, line 1
   ii. Assets included on Form 990, Part X

2. If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

   a. Revenue included on Form 990, Part VIII, line 1
   b. Assets included on Form 990, Part X
Part III  Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
   a  Public exhibition  d  Loan or exchange program
   b  Scholarly research  e  Other
   c  Preservation for future generations

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

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

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

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

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

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>c  Beginning balance</td>
<td></td>
</tr>
<tr>
<td>d  Additions during the year</td>
<td></td>
</tr>
<tr>
<td>e  Distributions during the year</td>
<td></td>
</tr>
<tr>
<td>f  Ending balance</td>
<td></td>
</tr>
</tbody>
</table>

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

   b  If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

1a Beginning of year balance ..............................................

   b  Contributions ......................................................

   c  Net investment earnings, gains, and losses ........................

   d  Grants or scholarships ............................................

   e  Other expenditures for facilities and programs .................

   f  Administrative expenses ...........................................

   g  End of year balance ...................................................

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
   a  Board designated or quasi-endowment  ► %
   b  Permanent endowment  ► %
   c  Term endowment  ► %

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

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
   (i) Unrelated organizations                                           3a(iii)
   (ii) Related organizations                                         3a(ii)

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

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

Part VI  Land, Buildings, and Equipment.

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

<table>
<thead>
<tr>
<th>Description of property</th>
<th>(a) Cost or other basis (investment)</th>
<th>(b) Cost or other basis (other)</th>
<th>(c) Accumulated depreciation</th>
<th>(d) Book value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Land .................</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b Buildings ............</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1c Leasehold improvements</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1d Equipment ............</td>
<td>108,472.</td>
<td>61,947.</td>
<td>46,525.</td>
<td></td>
</tr>
<tr>
<td>1e Other ................</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   Total.  Add lines 1a through 1e.  (Column (d) must equal Form 990, Part X, column (B), line 10c.)  ► 46,525.

Schedule D (Form 990) 2020
### Part VII  Investments - Other Securities.

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

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

### Part VIII  Investments - Program Related.

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

<table>
<thead>
<tr>
<th>(a) Description of investment</th>
<th>(b) Book value</th>
<th>(c) Method of valuation: Cost or end-of-year market value</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(3)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(4)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(5)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(6)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(7)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(8)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(9)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part IX  Other Assets.

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

<table>
<thead>
<tr>
<th>(a) Description</th>
<th>(b) Book value</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
</tr>
<tr>
<td>(2)</td>
<td></td>
</tr>
<tr>
<td>(3)</td>
<td></td>
</tr>
<tr>
<td>(4)</td>
<td></td>
</tr>
<tr>
<td>(5)</td>
<td></td>
</tr>
<tr>
<td>(6)</td>
<td></td>
</tr>
<tr>
<td>(7)</td>
<td></td>
</tr>
<tr>
<td>(8)</td>
<td></td>
</tr>
<tr>
<td>(9)</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong> (Column (b) must equal Form 990, Part X, col. (B) line 15.)</td>
<td></td>
</tr>
</tbody>
</table>

### Part X  Other Liabilities.

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

<table>
<thead>
<tr>
<th>(a) Description of liability</th>
<th>(b) Book value</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Federal income taxes</td>
<td></td>
</tr>
<tr>
<td>(2) <strong>PAYABLE TO AFFILIATE</strong></td>
<td>59,330.</td>
</tr>
<tr>
<td>(3)</td>
<td></td>
</tr>
<tr>
<td>(4)</td>
<td></td>
</tr>
<tr>
<td>(5)</td>
<td></td>
</tr>
<tr>
<td>(6)</td>
<td></td>
</tr>
<tr>
<td>(7)</td>
<td></td>
</tr>
<tr>
<td>(8)</td>
<td></td>
</tr>
<tr>
<td>(9)</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong> (Column (b) must equal Form 990, Part X, col. (B) line 25.)</td>
<td></td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total revenue, gains, and other support per audited financial statements</td>
<td>7,992,803</td>
</tr>
<tr>
<td>2</td>
<td>Amounts included on line 1 but not on Form 990, Part VIII, line 12:</td>
<td></td>
</tr>
<tr>
<td>2a</td>
<td>Net unrealized gains (losses) on investments</td>
<td>1,581,446</td>
</tr>
<tr>
<td>2b</td>
<td>Donated services and use of facilities</td>
<td>2b</td>
</tr>
<tr>
<td>2c</td>
<td>Recoveries of prior year grants</td>
<td>2c</td>
</tr>
<tr>
<td>2d</td>
<td>Other (Describe in Part XIII.)</td>
<td>-73,715</td>
</tr>
<tr>
<td>2e</td>
<td>Add lines 2a through 2d</td>
<td>1,507,731</td>
</tr>
<tr>
<td>3</td>
<td>Subtract line 2e from line 1</td>
<td>6,485,072</td>
</tr>
<tr>
<td>4</td>
<td>Amounts included on Form 990, Part VIII, line 12, but not on line 1:</td>
<td></td>
</tr>
<tr>
<td>4a</td>
<td>Investment expenses not included on Form 990, Part VIII, line 7b</td>
<td>4a</td>
</tr>
<tr>
<td>4b</td>
<td>Other (Describe in Part XIII.)</td>
<td>4b</td>
</tr>
<tr>
<td>4c</td>
<td>Add lines 4a and 4b</td>
<td>0</td>
</tr>
<tr>
<td>5</td>
<td>Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)</td>
<td>6,485,072</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total expenses and losses per audited financial statements</td>
<td>4,805,058</td>
</tr>
<tr>
<td>2</td>
<td>Amounts included on line 1 but not on Form 990, Part IX, line 25:</td>
<td></td>
</tr>
<tr>
<td>2a</td>
<td>Donated services and use of facilities</td>
<td>2a</td>
</tr>
<tr>
<td>2b</td>
<td>Prior year adjustments</td>
<td>2b</td>
</tr>
<tr>
<td>2c</td>
<td>Other losses</td>
<td>2c</td>
</tr>
<tr>
<td>2d</td>
<td>Other (Describe in Part XIII.)</td>
<td>-73,715</td>
</tr>
<tr>
<td>2e</td>
<td>Add lines 2a through 2d</td>
<td>-73,715</td>
</tr>
<tr>
<td>3</td>
<td>Subtract line 2e from line 1</td>
<td>4,878,773</td>
</tr>
<tr>
<td>4</td>
<td>Amounts included on Form 990, Part IX, line 25, but not on line 1:</td>
<td></td>
</tr>
<tr>
<td>4a</td>
<td>Investment expenses not included on Form 990, Part VIII, line 7b</td>
<td>4a</td>
</tr>
<tr>
<td>4b</td>
<td>Other (Describe in Part XIII.)</td>
<td>4b</td>
</tr>
<tr>
<td>4c</td>
<td>Add lines 4a and 4b</td>
<td>0</td>
</tr>
<tr>
<td>5</td>
<td>Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)</td>
<td>4,878,773</td>
</tr>
</tbody>
</table>

### Part XIII | Supplemental Information.

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

---

**PART X, LINE 2:**

THE FOUNDATION 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 YEAR ENDED AUGUST 31, 2021 OR 2020.

ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN REFLECTED IN THE FOUNDATION'S FINANCIAL STATEMENTS.

---

**PART XI, LINE 2D - OTHER ADJUSTMENTS:**

INVESTMENT MANAGEMENT FEES
PART XII, LINE 2D - OTHER ADJUSTMENTS:

INVESTMENT MANAGEMENT FEES

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.

PART XII, 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.
## General Information on Grants and Assistance

1. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes  

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

## Grants and Other Assistance to Domestic Organizations and Domestic Governments

<table>
<thead>
<tr>
<th>Name and address of organization or government</th>
<th>EIN</th>
<th>IRC section (if applicable)</th>
<th>Amount of cash grant</th>
<th>Amount of non-cash assistance</th>
<th>Method of valuation (book, FMV, appraisal, other)</th>
<th>Description of noncash assistance</th>
<th>Purpose of grant or assistance</th>
</tr>
</thead>
<tbody>
<tr>
<td>VETERANS OF FOREIGN WARS FOUNDATION</td>
<td></td>
<td>501(C)(19)</td>
<td>2,970,200.</td>
<td>0.</td>
<td>VETERAN SERVICE AND COMMUNITY SERVICE ACTIVITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>UNITED STATES - 406 WEST 3RD ST - KANSAS CITY, MO 64111</td>
<td>44-0474290</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OPERATION RAMP IT UP</td>
<td></td>
<td>501(C)(3)</td>
<td>35,100.</td>
<td>0.</td>
<td>VETERAN SERVICE ACTIVITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5299 ASPEN VALLEY DR.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LIBERTY TOWNSHIP, OH 45011</td>
<td></td>
<td>501(C)(3)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PARK UNIVERSITY</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8700 NW RIVER PARK RD.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PARKVILLE, MO 64152</td>
<td></td>
<td>501(C)(3)</td>
<td>14,000.</td>
<td>0.</td>
<td></td>
<td>VETERAN SERVICE ACTIVITIES</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>(a) Type of grant or assistance</th>
<th>(b) Number of recipients</th>
<th>(c) Amount of cash grant</th>
<th>(d) Amount of non-cash assistance</th>
<th>(e) Method of valuation (book, FMV, appraisal, other)</th>
<th>(f) Description of noncash assistance</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINANCIAL SUPPORT TO MILITARY FAMILIES</td>
<td>371</td>
<td>421,972.00</td>
<td>0.00</td>
<td>FMW</td>
<td>DELL COMPUTERS</td>
</tr>
<tr>
<td>COMPUTERS DONATED TO SCHOLARSHIP WINNERS</td>
<td>52</td>
<td>0.00</td>
<td>17,463.00</td>
<td>FMW</td>
<td></td>
</tr>
</tbody>
</table>

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

**PART I, LINE 2:**

**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)

### Part I Questions Regarding Compensation

**VETERANS OF FOREIGN WARS FOUNDATION**

**Employer identification number**

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 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
- [ ] Travel for companions
- [ ] Tax indemnification and gross-up payments
- [ ] Discretionary spending account
- [ ] Housing allowance or residence for personal use
- [ ] Payments for business use of personal residence
- [ ] Health or social club dues or initiation fees
- [ ] Personal services (such as maid, chauffeur, chef)

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

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

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

- [ ] Compensation committee
- [ ] Independent compensation consultant
- [ ] Form 990 of other organizations
- [ ] Written employment contract
- [ ] Compensation survey or study
- [ ] Approval by the board or compensation committee

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

- [ ] 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.

**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:

- [ ] The organization?
- [ ] Any related organization?

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:

- [ ] The organization?
- [ ] Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

---

For Paperwork Reduction Act Notice, see the Instructions for Form 990.
<table>
<thead>
<tr>
<th>(A) Name and Title</th>
<th>(B) Breakdown of W-2 and/or 1099-MISC compensation</th>
<th>(C) Retirement and other deferred compensation</th>
<th>(D) Nontaxable benefits</th>
<th>(E) Total of columns (B)(i)-(D)</th>
<th>(F) Compensation in column (B) reported as deferred on prior Form 990</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) KEVIN C. JONES</td>
<td>(i) 0.</td>
<td>(ii) 0.</td>
<td>(iii) 0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>PRESIDENT</td>
<td>(i) 208,415.</td>
<td>(ii) 0.</td>
<td>(iii) 48,629.</td>
<td>0.</td>
<td>257,044.</td>
</tr>
<tr>
<td>(2) DEBRA ANDERSON</td>
<td>(i) 0.</td>
<td>(ii) 0.</td>
<td>(iii) 0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>SECRETARY/TREASURER</td>
<td>(i) 200,875.</td>
<td>(ii) 0.</td>
<td>(iii) 41,752.</td>
<td>1,281.</td>
<td>243,908.</td>
</tr>
<tr>
<td>(3) MATTHEW MIHELCIC</td>
<td>(i) 0.</td>
<td>(ii) 0.</td>
<td>(iii) 0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>CHAIRMAN - TERM STARTED 8/21</td>
<td>(i) 161,473.</td>
<td>(ii) 0.</td>
<td>(iii) 8,042.</td>
<td>0.</td>
<td>169,515.</td>
</tr>
<tr>
<td>(4) HAROLD ROESCH</td>
<td>(i) 0.</td>
<td>(ii) 0.</td>
<td>(iii) 0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>FORMER CHAIRMAN - TERM ENDED 8/21</td>
<td>(i) 164,997.</td>
<td>(ii) 0.</td>
<td>(iii) 3,007.</td>
<td>8,177.</td>
<td>0.</td>
</tr>
<tr>
<td>(5) RICHARD POTTER</td>
<td>(i) 0.</td>
<td>(ii) 0.</td>
<td>(iii) 0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>DIRECTOR</td>
<td>(i) 122,598.</td>
<td>(ii) 0.</td>
<td>(iii) 15,979.</td>
<td>22,280.</td>
<td>160,857.</td>
</tr>
</tbody>
</table>
Part III  Supplemental Information

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

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### Noncash Contributions

**Part I**

<table>
<thead>
<tr>
<th>Types of Property</th>
<th>(a) Check if applicable</th>
<th>(b) Number of contributions or items contributed</th>
<th>(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g</th>
<th>(d) Method of determining noncash contribution amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1  Art - Works of art</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2  Art - Historical treasures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3  Art - Fractional interests</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4  Books and publications</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5  Clothing and household goods</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6  Cars and other vehicles</td>
<td>X</td>
<td>132</td>
<td>99,604.FAIR MARKET VALUE</td>
<td></td>
</tr>
<tr>
<td>7  Boats and planes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8  Intellectual property</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9  Securities - Publicly traded</td>
<td>X</td>
<td>1</td>
<td>107.FAIR MARKET VALUE</td>
<td></td>
</tr>
<tr>
<td>10  Securities - Closely held stock</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11  Securities - Partnership, LLC, or trust interests</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12  Securities - Miscellaneous</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13  Qualified conservation contribution - Historic structures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14  Qualified conservation contribution - Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15  Real estate - Residential</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16  Real estate - Commercial</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17  Real estate - Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18  Collectibles</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19  Food inventory</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20  Drugs and medical supplies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21  Taxidermy</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22  Historical artifacts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23  Scientific specimens</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24  Archeological artifacts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25  Other (COMPUTER EQUI)</td>
<td>X</td>
<td>1</td>
<td>17,463.FAIR MARKET VALUE</td>
<td></td>
</tr>
<tr>
<td>26  Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27  Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28  Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29  Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement</td>
<td>29</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

**30a** During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn’t required to be used for exempt purposes for the entire holding period? [ ] Yes [ ] No

**31** Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? [ ] Yes [ ] No

**32a** Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? [ ] Yes [ ] No

**33** If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

---

**VETERANS OF FOREIGN WARS FOUNDATION**

**Employer identification number** 43-1758998
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.

SCHEDULE M, PART I, COLUMN (B):

THE FOUNDATION IS REPORTING THE NUMBER OF CONTRIBUTIONS IN SCHEDULE M, PART I, LINE 6, COLUMN (B).

SCHEDULE M, LINE 32B:

THE VFW FOUNDATION WORKS WITH CHARITABLE ADULT RIDES AND SERVICES (CARS) FOR VEHICLE DONATIONS. CARS IS A 501(C)(3) SOCIAL ENTERPRISE NONPROFIT. THE CARS PROGRAM ALLOWS ALMOST ANY DONOR TO DONATE VEHICLES TO THE VFW FOUNDATION. CARS WORKS WITH HUNDREDS OF VENDORS THROUGHOUT THE COUNTRY TO PROVIDE DONORS WITH FREE PICK-UP, AND ARE DEDICATED TO SELLING THE VEHICLE FOR THE HIGHEST RETURN. CARS HANDLES ALL OF THE ADMINISTRATION AND PAPERWORK FOR THE FOUNDATION'S DONORS AND SENDS THE PROCEEDS TO THE FOUNDATION.
Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

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

Name of the organization

VETERANS OF FOREIGN WARS FOUNDATION

Employer identification number

43-1758998

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

COMMUNITY SERVICE PROJECTS; PROVIDE GRANTS USED FOR MILITARY SCHOLARSHIPS; PROVIDE GRANTS TO SUPPORT VFW NATIONAL VETERAN SERVICE OFFICERS, WHO PROVIDE FREE ASSISTANCE TO VETERANS WITH THEIR VETERANS AFFAIRS (VA) FILINGS.

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

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

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

OF HONOR BECAUSE OF RACE. THE VFW FOUNDATION EXPENDED $1,240,000 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 $537,000 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 2021, VETERANS REPRESENTED BY VFW SERVICE OFFICERS RECEIVED OVER $10 BILLION IN BENEFITS FROM THE VA.

FORM 990, PART V, LINE 2A:

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

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20
FOR EASE OF ADMINISTRATION AND IN ORDER TO PROVIDE BENEFITS, THE
VETERANS OF FOREIGN WARS OF THE UNITED STATES PROVIDES SELECTED
EMPLOYEES TO THE FOUNDATION. THESE EMPLOYEES WORK EXCLUSIVELY FOR THE
FOUNDATION AND ON FOUNDATION BUSINESS AND ACTIVITIES. THE VFW
FOUNDATION HAS NO EMPLOYEES OF ITS OWN. THE FOUNDATION REIMBURSES THE
VETERANS OF FOREIGN WARS FOR THE SALARY AND BENEFIT EXPENSES INCURRED
FOR THESE EMPLOYEES. THEREFORE, THE W-3 TRANSMITTAL AND W-2 FORMS ARE
FILED BY THE VETERANS OF FOREIGN WARS OF THE UNITED STATES AND NOT THE
VFW FOUNDATION. AS OF 12/31/20, THERE WERE EIGHT 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 EIGHT EMPLOYEES ARE REFLECTED IN THIS RETURN.

FORM 990, PART V, LINE 7H:
CHARITABLE ADULT RIDES AND SERVICES (VENDOR) FILES FORM 1098-C ON
BEHALF OF THE FOUNDATION FOR ALL VEHICLE DONATIONS MADE TO BENEFIT THE
FOUNDATION.

FORM 990, PART VI, SECTION B, LINE 11B:
THIS 990 WAS PREPARED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT WHO
WORKED WITH PROFESSIONAL EMPLOYEES IN THE ACCOUNTING DEPARTMENT OF THE VFW
NATIONAL HEADQUARTERS. IT WAS REVIEWED BY THE PRINCIPAL OFFICERS OF THE
ORGANIZATION PRIOR TO EXECUTION. IN ADDITION, A COPY WAS PROVIDED TO EACH
MEMBER OF THE BOARD OF DIRECTORS PRIOR TO THE TIME OF FILING FOR THEIR
REVIEW. THE FORM 990, ALONG WITH AUDITED FINANCIAL STATEMENTS, ARE
REVIEWED WITH THE BOARD OF DIRECTORS AT A LATER, STATED MEETING.

FORM 990, PART VI, SECTION B, LINE 12C:
IN ORDER TO SUSTAIN THE VETERANS OF FOREIGN WARS FOUNDATION'S REPUTATION
AND CONTINUED SUCCESS, OFFICERS, DIRECTORS AND EMPLOYEES IN LEADERSHIP
POSITIONS ARE EXPECTED TO CONDUCT THEMSELVES IN A PROFESSIONAL MANNER AND
ADHERE TO THE HIGHEST STANDARDS OF HONESTY AND INTEGRITY. ALL OF THE ABOVE
NAMED INDIVIDUALS ARE REQUIRED TO EXECUTE AN APPROPRIATE ACKNOWLEDGEMENT OF
ADHERENCE TO A CODE OF ETHICS POLICY UPON ASSUMING THEIR POSITIONS, AND
OFFICERS, DIRECTORS AND KEY EMPLOYEES ARE REQUIRED TO MAKE AN ANNUAL
DISCLAIMER OR DISCLOSURE OF CONFLICTS OF INTEREST IN ACCORDANCE WITH THE
INTERNAL REVENUE SERVICE GUIDELINES. FOR THE FISCAL YEAR COVERED BY THIS
FORM 990, THERE WERE NO CONFLICTS OF INTEREST IDENTIFIED BY THE INDIVIDUALS
COVERED BY THIS POLICY.

FORM 990, PART VI, SECTION B, LINE 15:
THE ORGANIZATION'S CHAIRMAN OF THE BOARD, PRESIDENT, SECRETARY/TREASURER
AND OTHER BOARD MEMBERS ARE NOT COMPENSATED BY THE VFW FOUNDATION. THE
CHAIRMAN, PRESIDENT AND SECRETARY/TREASURER ARE COMPENSATED BY A RELATED
ORGANIZATION (VFW) FOR THE POSITIONS THEY HOLD AND THE WORK THEY PERFORM
FOR THAT RELATED ORGANIZATION. THE COMMANDER-IN-CHIEF OF THE VFW, IS
ELECTED BY THE VFW NATIONAL CONVENTION AND TYPICALLY SERVES A SINGLE,
ONE-YEAR TERM. HIS COMPENSATION IS SPECIFICALLY ESTABLISHED BY THE VFW
NATIONAL COUNCIL OF ADMINISTRATION (BOARD OF DIRECTORS) AND IS SPECIFICALLY
APPROVED BY THE NATIONAL COUNCIL OF ADMINISTRATION AS PART OF ITS
DELIBERATION AND APPROVAL OF THE ANNUAL BUDGET.

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

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
AK,AZ,AR,CO,CT,FL,GA,IL,KS,KY,ME,MD,MA,MI,MN,MS,NH,NJ,NM,NY,NC,OH,OK,OR,PA SC,TN,UT,VA,WA,WV,WI

FORM 990, PART VI, SECTION C, LINE 18:
THE VETERANS OF FOREIGN WARS FOUNDATION COMPLIES WITH IRC SECTION 6104 AND MAKES ITS FORM 1023 AND FORM 990 AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:
THESE DOCUMENTS ARE AVAILABLE, UPON REQUEST, TO MEMBERS OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES.

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

FORM 990, PART XII, LINE 2C
THE VFW NATIONAL HEADQUARTERS ESTABLISHED AN AUDIT COMMITTEE THAT ASSUMES THE RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT AND SELECTION OF
THE INDEPENDENT ACCOUNTANT FOR THE VFW AND VFW FOUNDATION AUDIT.
**Related Organizations and Unrelated Partnerships**

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

<table>
<thead>
<tr>
<th>(a) Name, address, and EIN (if applicable)</th>
<th>(b) Primary activity</th>
<th>(c) Legal domicile (state or foreign country)</th>
<th>(d) Total income</th>
<th>(e) End-of-year assets</th>
<th>(f) Direct controlling entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>VETERANS OF FOREIGN WARS FOUNDATION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>KANSAS CITY, MO 64111</td>
<td>VETERANS SERVICE</td>
<td>MISSOURI</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STATES - 44-0474290, 406 W. 34TH STREET,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>(a) Name, address, and EIN of related organization</th>
<th>(b) Primary activity</th>
<th>(c) Legal domicile (state or foreign country)</th>
<th>(d) Exempt Code section</th>
<th>(e) Public charity status (if section 501(c)(3))</th>
<th>(f) Direct controlling entity</th>
<th>(g) Section 512(b)(13) controlled entity?</th>
</tr>
</thead>
<tbody>
<tr>
<td>VETERANS OF FOREIGN WARS FOUNDATION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td>Yes</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see the Instructions for Form 990.
### Part III: Identification of Related Organizations Taxable as a Partnership

<table>
<thead>
<tr>
<th>(a) Name, address, and EIN of related organization</th>
<th>(b) Primary activity</th>
<th>(c) Legal domicile (state or foreign country)</th>
<th>(d) Direct controlling entity</th>
<th>(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)</th>
<th>(f) Share of total income</th>
<th>(g) Share of end-of-year assets</th>
<th>(h) Disproportionate allocations?</th>
<th>(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)</th>
<th>(j) General or managing partner?</th>
<th>(k) Percentage ownership</th>
</tr>
</thead>
<tbody>
<tr>
<td>VETERANS OF FOREIGN WARS FOUNDATION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

### Part IV: Identification of Related Organizations Taxable as a Corporation or Trust

<table>
<thead>
<tr>
<th>(a) Name, address, and EIN of related organization</th>
<th>(b) Primary activity</th>
<th>(c) Legal domicile (state or foreign country)</th>
<th>(d) Direct controlling entity</th>
<th>(e) Type of entity (C corp, S corp, or trust)</th>
<th>(f) Share of total income</th>
<th>(g) Share of end-of-year assets</th>
<th>(h) Percentage ownership</th>
<th>(i) Section 512(b)(13) controlled entity?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>VETERANS OF FOREIGN WARS FOUNDATION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Part V Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1. During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

   - **Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity**
   - **Gift, grant, or capital contribution to related organization(s)**
   - **Gift, grant, or capital contribution from related organization(s)**
   - **Loans or loan guarantees to or for related organization(s)**
   - **Loans or loan guarantees by related organization(s)**
   - **Dividends from related organization(s)**
   - **Sale of assets to related organization(s)**
   - **Purchase of assets from related organization(s)**
   - **Exchange of assets with related organization(s)**
   - **Lease of facilities, equipment, or other assets to related organization(s)**
   - **Lease of facilities, equipment, or other assets from related organization(s)**
   - **Performance of services or membership or fundraising solicitations for related organization(s)**
   - **Performance of services or membership or fundraising solicitations by related organization(s)**
   - **Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**
   - **Sharing of paid employees with related organization(s)**
   - **Other transfer of cash or property to related organization(s)**
   - **Other transfer of cash or property from related organization(s)**

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

<table>
<thead>
<tr>
<th>Name of related organization</th>
<th>Transaction type (a-s)</th>
<th>Amount involved</th>
<th>Method of determining amount involved</th>
</tr>
</thead>
<tbody>
<tr>
<td>VETERANS OF FOREIGN WARS OF THE UNITED STATES</td>
<td>B</td>
<td>2,970,200</td>
<td>FAIR MARKET VALUE</td>
</tr>
<tr>
<td>VETERANS OF FOREIGN WARS OF THE UNITED STATES</td>
<td>P</td>
<td>1,278,425</td>
<td>FAIR MARKET VALUE</td>
</tr>
<tr>
<td>VETERANS OF FOREIGN WARS OF THE UNITED STATES</td>
<td>C</td>
<td>89,575</td>
<td>FAIR MARKET VALUE</td>
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</table>
### Part VI  Unrelated Organizations Taxable as a Partnership.

Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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

<table>
<thead>
<tr>
<th>(a) Name, address, and EIN of entity</th>
<th>(b) Primary activity</th>
<th>(c) Legal domicile (state or foreign country)</th>
<th>(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)</th>
<th>(e) Are all partners sec. 501(c)(3) orgs.?</th>
<th>(f) Share of total income</th>
<th>(g) Share of end-of-year assets</th>
<th>(h) Disproportionate allocations?</th>
<th>(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)</th>
<th>(j) General or managing partner?</th>
<th>(k) Percentage ownership</th>
</tr>
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<tbody>
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<td>Yes</td>
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</tbody>
</table>

Schedule R (Form 990) 2020
PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

VETERANS OF FOREIGN WARS OF THE UNITED STATES

EIN: 44-0474290

406 W. 34TH STREET

KANSAS CITY, MO 64111

PRIMARY ACTIVITY: VETERANS SERVICE

DIRECT CONTROLLING ENTITY: N/A