

**Application for Recognition of Exemption
 Under Section 501(c)(3) of the Internal Revenue Code**

▶ **Do not enter social security numbers on this form as it may be made public.**
 ▶ **Go to www.irs.gov/Form1023 for instructions and the latest information.**

OMB No. 1545-0056
Note: If exempt status is approved, this application will be open for public inspection.

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I – XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document) Oklahoma Veterans of Foreign Wars Foundation		2 c/o Name (if applicable) Oklahoma VFW Foundation
3 Mailing address (Number and street) (see instructions) 1103 N. Blackwelder Avenue	Room/Suite	4 Employer Identification Number (EIN) 82-5483339
City or town, state or country, and ZIP + 4 Oklahoma City, OK 73106		5 Month the annual accounting period ends (01 – 12) 06 (June)
6 Primary contact (officer, director, trustee, or authorized representative) a Name: John H. Fischer, President/Executive Director		b Phone: (405) 525-2680 c Fax: (optional)
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9a Organization's website: www.okvfwfoundation.org		
b Organization's email: (optional) okvfwfoundation@outlook.com		
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) 05 / 06 / 2018		
12 Were you formed under the laws of a foreign country ? If "Yes," state the country. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. See instructions. **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. **Yes** **No**

- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. **Yes** **No**

- 3 Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. **Yes** **No**

- 4a Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. **Yes** **No**
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust. **Yes** **No**

- 5 Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. **Yes** **No**

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language.
 Location of Purpose Clause (Page, Article, and Paragraph): Page 1, Article IV, Articles of Incorporation

- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Page 2, Article IX, Articles of Incorporation
- c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state:

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

- 1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
See Attached			

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

b List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
NONE			

c List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
NONE			

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

2a Are any of your officers, directors, or trustees **related** to each other through **family** or **business relationships**? If "Yes," identify the individuals and explain the relationship. Yes No

b Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. Yes No

c Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. Yes No

3a For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

b Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. Yes No

4 In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

a Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No

b Do you or will you approve compensation arrangements in advance of paying compensation? Yes No

c Do you or will you document in writing the date and terms of approved compensation arrangements? Yes No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

d	Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
e	Do you or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
f	Do you or will you record in writing both the information on which you relied to base your decision and its source?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
g	If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is reasonable for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.	
5a	Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?	
c	What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?	
	Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.	
6a	Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through non-fixed payments , such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7a	Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at arm's length , and explain how you determine or will determine that you pay no more than fair market value . Attach copies of any written contracts or other agreements relating to such purchases.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8a	Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	Describe any written or oral arrangements that you made or intend to make.	
c	Identify with whom you have or will have such arrangements.	
d	Explain how the terms are or will be negotiated at arm's length.	
e	Explain how you determine you pay no more than fair market value or you are paid at least fair market value.	
f	Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.	
9a	Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b** Describe any written or oral arrangements you made or intend to make.
- c** Identify with whom you have or will have such arrangements.
- d** Explain how the terms are or will be negotiated at arm's length.
- e** Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f** Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past*, *present*, and *planned* activities. See instructions.

- 1 a** In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. Yes No
- b** In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. Yes No
- 2** Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. Yes No
- 3** Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. Yes No

Part VII Your History

The following "Yes" or "No" questions relate to your history. See instructions.

- 1** Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G. Yes No
- 2** Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. Yes No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past*, *present*, and *planned* activities. See instructions.

- 1** Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. Yes No
- 2 a** Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. Yes No
- b** Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. Yes No
- 3 a** Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. Yes No
- b** Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements. Yes No
- c** List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

4a Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. See instructions. **Yes** **No**

- mail solicitations
- email solicitations
- personal solicitations
- vehicle, boat, plane, or similar donations
- foundation grant solicitations
- phone solicitations
- accept donations on your website
- receive donations from another organization's website
- government grant solicitations
- Other

Attach a description of each fundraising program.

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. **Yes** **No**

c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. **Yes** **No**

d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. **Yes** **No**

5 Are you **affiliated** with a governmental unit? If "Yes," explain. **Yes** **No**

6a Do you or will you engage in **economic development**? If "Yes," describe your program. **Yes** **No**

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. **Yes** **No**

b Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. **Yes** **No**

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. **Yes** **No**

9a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. **Yes** **No**

b Do you provide childcare so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

c Of the children for whom you provide childcare, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. **Yes** **No**

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. **Yes** **No**
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- 12a** Do you or will you operate in a **foreign country** or **countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. **Yes** **No**
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
-
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. **Yes** **No**
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. **Yes** **No**
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following.
- (i)** Do you require an application form? If "Yes," attach a copy of the form. **Yes** **No**
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. **Yes** **No**
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
-
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. **Yes** **No**
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. **Yes** **No**
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. **Yes** **No**
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. **Yes** **No**
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. **Yes** **No**

Part VIII Your Specific Activities (Continued)

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|----|--|---|--|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped ? If "Yes," complete Schedule F. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years.

1. If in existence less than 5 years, complete the statement for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of:
 - a. Three years of financial information if you have not completed one tax year, or
 - b. Four years of financial information if you have completed one tax year. See instructions.
2. If in existence 5 or more years, complete the schedule for the most recent 5 tax years. You will need to provide a separate statement that includes information about the most recent 5 tax years because the data table in Part IX has not been updated to provide for a 5th year. See instructions.

A. Statement of Revenues and Expenses

	Type of revenue or expense	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		(a) From 5/6/18 To 6/30/18	(b) From 7/1/18 To 6/30/19	(c) From 7/1/19 To 6/30/20	(d) From 7/1/20 To 6/30/21	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	126	10,000	15,000	25,000	50,126
	2 Membership fees received					
	3 Gross investment income			25	50	75
	4 Net unrelated business income					
	5 Taxes levied for your benefit					
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
	7 Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)					
	8 Total of lines 1 through 7	126	10,000	15,025	25,050	50,201
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)					
	10 Total of lines 8 and 9	126	10,000	15,025	25,050	50,201
	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)					
	12 Unusual grants					
	13 Total Revenue Add lines 10 through 12	126	10,000	15,025	25,050	50,201
Expenses	14 Fundraising expenses	0	100	200	500	
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	0	5,000	10,000	20,000	
	16 Disbursements to or for the benefit of members (attach an itemized list)					
	17 Compensation of officers, directors, and trustees					
	18 Other salaries and wages					
	19 Interest expense					
	20 Occupancy (rent, utilities, etc.)					
	21 Depreciation and depletion					
	22 Professional fees	26	800	200	200	
	23 Any expense not otherwise classified, such as program services (attach itemized list)					
	24 Total Expenses Add lines 14 through 23	26	5,900	10,400	20,700	

Part IX Financial Data (Continued)

B. Balance Sheet (for your most recently completed tax year)

		Year End: 6/2018 (Whole dollars)
Assets		
1	Cash	100
2	Accounts receivable, net	
3	Inventories	
4	Bonds and notes receivable (attach an itemized list)	
5	Corporate stocks (attach an itemized list)	
6	Loans receivable (attach an itemized list)	
7	Other investments (attach an itemized list)	
8	Depreciable and depletable assets (attach an itemized list)	
9	Land	
10	Other assets (attach an itemized list)	
11	Total Assets (add lines 1 through 10)	100
Liabilities		
12	Accounts payable	
13	Contributions, gifts, grants, etc. payable	
14	Mortgages and notes payable (attach an itemized list)	
15	Other liabilities (attach an itemized list)	
16	Total Liabilities (add lines 12 through 15)	0
Fund Balances or Net Assets		
17	Total fund balances or net assets	100
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	100
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. See instructions.

- 1 a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. Yes No
- b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
- 2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. Yes No
- 3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. Yes No
- 4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? Yes No
- 5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.
 The organization is not a private foundation because it is:
 - a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
 - b 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B.
 - c 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
 - d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, h, or i or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

Part X Public Charity Status (Continued)

- e 509(a)(4) – an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv) – an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(ix) – an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- h 509(a)(1) and 170(b)(1)(A)(vi) – an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- i 509(a)(2) – an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- j A publicly supported organization, but unsure if it is described in 5h or 5i. You would like the IRS to decide the correct status.

6 If you checked box h, i, or j in question 5 above, and you have been in existence more than 5 years, you must confirm your public support status. Answer line 6a if you checked box h in line 5 above. Answer line 6b if you checked box i in line 5 above. If you checked box j in line 5 above, answer both lines 6a and 6b.

- a (i) Enter 2% of line 8, column (e) on Part IX-A Statement of Revenues and Expenses _____
- (ii) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," state this.
- b (i) For each year amounts are included on lines 1, 2, and 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name and amount received from each **disqualified person**. If the answer is "None," state this.
- (ii) For each year amounts were included on line 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of Line 10, Part IX-A Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," state this.

7 Did you receive any unusual grants during any of the years shown on Part IX-A Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. Yes No


Part XI User Fee Information and Signature

You must include the correct user fee payment with this application. If you do not submit the correct user fee, we will not process the application and we will return it to you. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "Exempt Organizations User Fee" in the search box, or call Customer Account Services at 1-877-829-5500 for current information.

Enter the amount of the user fee paid: 600.00

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here


 (Signature of Officer, Director, Trustee, or other authorized official)

John H. Fischer
 (Type or print name of signer)
President / Executive Director
 (Type or print title or authority of signer)

8/29/2018
 (Date)

Oklahoma Veterans of Foreign Wars Foundation
IRS Form 1023 Attachments & Supporting Information.

PART II, Item 1 – Attached Articles of Incorporation and attached Certification of Filing

PART II, Item 5 – Attached By-Laws with date of adoption

PART IV – The planned activities of the Oklahoma Veterans of Foreign Wars Foundation (Foundation) shall be to receive donations and grants and use those funds to further the purposes and objectives of the Foundation as listed in the By-Laws. These purposes and objectives will be met by providing financial support to other agencies and non-profits who provide services consistent with the Foundation's purposes and objectives. The Foundation will also create programs to meet its objectives if it determines there are no other resources available that meet reasonable vetting standards, as long as such direct support is consistent with IRS guidelines. These programs may include but are not limited to creating emergency relief programs, scholarship programs, veteran assistance programs, homelessness assistance programs and, suicide prevention programs. Vetting of agencies supporting our purposes and objectives will be done by the Foundation. Activities done directly by the Foundation will be conducted primarily through volunteers who are members of the Veterans of Foreign Wars of the United States or their Auxiliary under the supervision and direction of the Foundation. These activities will be conducted on a year-round basis and within the State of Oklahoma. Although the Foundation intends to serve the geographic area of the State of Oklahoma, it may do distributions to other veterans' organizations outside of Oklahoma in cases of unusual or extreme need and only with the approval of the Foundation's Board of Directors. All activities shall be funded with donations, grants and gifts given to the Foundation and the Foundation will conduct fund raisers in accordance with IRS guidelines.

PART V, Item 1a – Names of Directors and Officers

John H. Fischer, President/Executive Director & Director, 1570 Bradford Place, Blanchard OK 73010, No Compensation

Curtis O. Bohlman, M.D., Vice President & Director, 1802 20th St, Woodward OK 73801, No Compensation

Curtis A. Watts, Secretary/Treasurer/Assistant Executive Director & Director, 4800 E. Forrest Hills Rd, Guthrie OK 73044, No Compensation

Coral D. Porch, Director, 18232 CR NS 236, Loveland OK 73533, No Compensation

Darryl D. Mabry, Director, 1201 NW Irwin, Lawton OK 73507, No Compensation

Mike L. Merit, Director, 131 Laura Lane, Bernice OK 74331, No Compensation

Robert A. Clark, Director, 4806 Deer Ridge Blvd, Yukon OK 73099, No Compensation

Ronald J. Slowik, Director, 302 Deer Run, Enid OK 73703, No Compensation

Robert K. McGill, Director, 3200 Gettysburg Dr, Altus OK 73521, No Compensation

PART V, Item 3a – Directors and Officers Qualifications and Duties

John H. Fischer, President/Executive Director & Director

Qualifications: Currently serves as the Quartermaster (Treasurer) of VFW Post 3608 and Quartermaster of the Department of Oklahoma's VFW District 10. Also serves on the finance/budget committee of the Department of Oklahoma Veterans of Foreign Wars of the United States. Other qualifications include over 20 years working as an accountant and operations manager for a real estate investment firm with assets valuing over \$25M and annual revenues of over \$1M. Currently serves as the Trustee of charitable trust.

Average Hours Worked: 10-20 hours per week

Duties: Manage the day to day operations of the Foundation, including locating and applying for grants and other funding, and researching programs and agencies to distribute funds to that meet the stated objectives of the Foundation.

Curtis O. Bohlman, M.D., Vice President & Director

Qualifications: Extensive experience within the VFW organization, including being a past national officer (VFW Surgeon General and National Committee Chairman) serving multiple terms of each and has been awarded the Mr. VFW designation for Oklahoma. Has been All-American Post Commander and the Captain of the All-State Team of Post Commanders and the All-State Team of District Commanders. He has spent 6 years as a Trustee for the VFW National Home for Children and has also been a Commissioner for the Oklahoma War Veterans Commission.

Average Hours Worked: 10-20 hours per year

Duties: Advise the Executive Director and other officers as needed on funding opportunities and needs of veterans and veterans organizations and ensure the operations of the Foundation are consistent with objectives and purpose.

Curtis A. Watts, Secretary/Treasurer/Assistant Executive Director & Director

Qualifications: Currently serving as the elected Quartermaster of the Department of Oklahoma, Veterans of Foreign Wars of the United States and the director position is a part of the roles of that elected office per Article III Item 1 (a) (4) of the Foundation's By-Laws. This Foundation officer position is a part of the roles of that elected office per Article IV Item 1 (d) of the Foundation's By-Laws. Other qualifications include two years as a VFW Post commander and has three times received appointments to National VFW Committees. He has served as chairman of the VFW State Riders Group. Non-military experience includes 5 years as a project manager for an international corporation.

Average Hours Worked: 10-15 hours per month

Duties: Responsible for Foundation moneys and keeping the financial records of the Foundation. Assists the Executive Director with the day-to-day operations of the Foundation. Is the primary liaison between the Foundation and the Dept of OK VFW Organization.

Coral D. Porch, Director

Qualifications: Currently serving as the elected Commander of the Department of Oklahoma, Veterans of Foreign Wars of the United States and the director position is a part of the roles of that elected office per Article III Item 1 (a) (1) of the Foundation's By-Laws. Other qualifications include past service as the Sr Vice Commander, Jr Vice Commander, and State Surgeon for the Department of Oklahoma VFW. Has held numerous leadership positions within the Post and District level within the VFW both within the Department of Oklahoma and the Department of Europe. Other veteran offices include Grand

OKLAHOMA VETERANS OF FOREIGN WARS FOUNDATION
82-5483339

Commander of the Military Orders of the Cooties, secretary of the Comanche County Veterans Council and has been awarded the 2015-16 Oklahoma Woman Veteran of the Year award. While in the US Army, served as a logistics warrant officer.

Average Hours Worked: 10-20 hours per year

Duties: Advise the Executive Director and other officers as needed on funding opportunities and needs of veterans and veterans organizations and ensure the operations of the Foundation are consistent with objectives and purpose.

Darryl D. Mabry, Director

Qualifications: Currently serving as the elected Junior Vice Commander of the Department of Oklahoma, Veterans of Foreign Wars of the United States and the director position is a part of the roles of that elected office per Article III Item 1 (a) (2) of the Foundation's By-Laws. Other qualifications include holding elected offices within the VFW at the Department, District and Post levels including District Commander and Post Commander. His morals and commitment shows with over 20 years of military service and over 15 years of service to the VFW is a proven testament of his values and dedication to the beliefs and mission of the VFW. His calmness and clear-minded decision making ability will be a great resource to the Foundation.

Average Hours Worked: 10-20 hours per year

Duties: Advise the Executive Director and other officers as needed on funding opportunities and needs of veterans and veterans organizations and ensure the operations of the Foundation are consistent with objectives and purpose.

Michael L. Merit, Director

Qualifications: Currently serving as the elected Junior Vice Commander of the Department of Oklahoma, Veterans of Foreign Wars of the United States and the director position is a part of the roles of that elected office per Article III Item 1 (a) (3) of the Foundation's By-Laws. Other qualifications include service as the Dept of OK VFW State Surgeon and service as an National VFW Aide de Camp. He has served as both a Commander and a Quartermaster (Treasurer) at the Post and District Level, and has achieved All-State Quartermaster status at the district and post level and All-American Quartermaster status at the Post level.

Average Hours Worked: 10-20 hours per year

Duties: Advise the Executive Director and other officers as needed on funding opportunities and needs of veterans and veterans organizations and ensure the operations of the Foundation are consistent with objectives and purpose.

Robert A. Clark, Director

Qualifications: He is a former Department of Oklahoma Commander, Quartermaster and Chaplain and has been awarded the Oklahoma "Mr. VFW" designation. He has served on the VFW National Council representing Oklahoma and Arkansas, and had just been elected to again serve on the National Council. He is a VA Accredited Veterans Service Representative who was appointed to the Oklahoma Veterans Commission by the Governor of Oklahoma, and served as that commission's chair. He is a Viet Nam veteran who retired after 22 years of service.

Average Hours Worked: 10-20 hours per year

Duties: Advise the Executive Director and other officers as needed on funding opportunities and needs

of veterans and veterans organizations and ensure the operations of the Foundation are consistent with objectives and purpose.

Ronald J. Slowik, Director

Qualifications: Extensive experience within the Veterans of Foreign Wars including service as State Commander, District Commander and Post Commander and has served 17 years as a Post Quartermaster. During his VFW services, has been awarded All-American and All-State Awards, National VFW Triple Crown Award, and the National Century Membership award three times.

Average Hours Worked: 10-20 hours per year

Duties: Advise the Executive Director and other officers as needed on funding opportunities and needs of veterans and veterans organizations and ensure the operations of the Foundation are consistent with objectives and purpose.

Robert K. McGill, Director

Qualifications: He has served as a past Commander for the Department of OK VFW and has served in other roles at the state level including Chief of Staff, Judge Advocate, and is a long-time member of the State's budget and finance committee. He has been selected 7 times to sit on National VFW committees including committees on Veterans' Care and Finance and Internal Organization. He is a long time member of the Military Order of the Cootie serving as a two-time Grand Commander for Oklahoma. This service at the state level as well as service at the post level contributed to recently receiving Oklahoma's "Mr. VFW" designation. In his career duties outside of the military, he oversaw the budget for the City of Altus Police Department – Detective Division.

Average Hours Worked: 10-20 hours per year

Duties: Advise the Executive Director and other officers as needed on funding opportunities and needs of veterans and veterans organizations and ensure the operations of the Foundation are consistent with objectives and purpose.

PART V, Item 3b – Directors and Officers Compensation from Common Control Organizations

The Foundation has a "common control" relationship with the Department of Oklahoma Veterans of Foreign Wars of the United States (OK-VFW). The OK-VFW is the registered agent of the Foundation. The two organizations share similar missions. The following members of the Foundation Board of Directors do receive compensation from the OK-VFW.

Curtis A. Watts – Receives a wage as his role as the Quartermaster/Adjutant of the Department of Oklahoma VFW in the amount of \$32,000 per year. He is also eligible for reimbursement of mileage and other expenses through the Department of Oklahoma VFW which does not exceed a total of \$2,000 per year.

Coral D. Porch – As the Commander of the Department of Oklahoma VFW, she is eligible for reimbursement of mileage and other expenses through the Department of Oklahoma VFW which does not exceed a total of \$2,000 per year.

Darryl D. Mabry – As the Senior Vice Commander of the Department of Oklahoma VFW, he is eligible for reimbursement of mileage and other expenses through the Department of Oklahoma VFW which does not exceed a total of \$2,000 per year.

Mike L. Merit – As the Junior Vice Commander of the Department of Oklahoma VFW, he is eligible for reimbursement of mileage and other expenses through the Department of Oklahoma VFW which does not exceed a total of \$2,000 per year.

PART V, Item 5a – The OK-VFW Foundation has established a Conflict of Interest Policy (attached) which was drafted based on the guidelines provided by Appendix A of the Instructions for IRS Form 1023. This policy was formally adopted and approved by majority vote of the Foundation’s Board of Directors at their organizational meeting held on June 7th, 2018.

PART V, Items 9a through 9f – It is anticipated that the Department of Oklahoma, Veterans of Foreign Wars of the United States will provide office space to the Foundation rent free. At this time there is no written lease agreement however one will be established as necessary.

PART VI, Items 1a & 1b – The programs provided by the Foundation will not limit eligibility based on the family or business relationships of individuals or organizations to Foundation officers, directors, or other employees or independent contractors. However if such an individual or organization may benefit directly from the Foundation, the Foundation shall comply with its Conflict of Interest Policy.

PART VI, Item 2 – The Foundation will primarily assist veterans and their families, who may or may not be members of the Veterans of Foreign Wars of the United States.

PART VIII, Item 4a – Because the Foundation is a new entity, we do not yet have a specific description of each fundraising program. It is our intent to do fundraising as any other non-profit does with solicitations, acceptance of donations, and grants from other organizations or government entities.

PART VIII, Item 4d – The Foundation’s fundraising will be primarily done within the State of Oklahoma. The Foundation may make application for grants from organizations outside of Oklahoma, but the origination of such application shall be within the state.

PART VIII, Item 11 – The Foundation will not limit donations to cash and will be willing to accept donations of real property, easements, or any other type of asset listed. There are no specific donations of such types of property at the time of this application. The Foundation will only accept such donations if there are no conditions or restrictions imposed on the contribution by the donor.

PART VIII, Items 13a through 13g – The Foundation will provide financial support to other agencies and non-profits who provide services consistent with its own purposes. The Foundation has no contracts at this time. The Foundation has no written applications at this time. It has been discussed that in the event a grant is awarded, it will be with the stipulation that the grantee will comply with oversight by the Foundation to an extent to be determined.

PART VIII, Item 15 – The OK-VFW Foundation has a “close connection” with the Department of Oklahoma Veterans of Foreign Wars of the United States (OK-VFW). The OK-VFW is the registered agent of the OK-VFW Foundation. The two organizations share similar missions. The Commander, Senior Vice Commander and Junior Vice Commander of the OK-VFW also serve as Board members of the Foundation. The Quartermaster of the OK-VFW shall serve as a Board member and hold the office of Secretary/Treasurer of the Foundation.