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Form 990

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2008

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning

, 2008, and ending

, 20

B Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Termination  
☐ Amended return  
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization VETERANS OF FOREIGN WARS DEPARTMENT

Doing Business As LAUREL MOUNTAIN POST 410

Number and street (or P.O. box if mail is not delivered to street address)

PO BOX 604

Room/suite

City or town, state or country, and ZIP + 4

BELINGTON, WV 26250

D Employer identification no.

55-0339122

E Telephone number

(304) 457-1481

G Gross receipts \$

169,347

F Name and address of principal officer:

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? If "No," attach a list. (see instructions)

☐ Yes ☐ No

H(c) Group exemption number

I Tax-exempt status

☒ 501(c) (19) (insert no.)

(insert no.)

☐ 4947(a)(1) or☐ 527

J Website N/A

K Type of organization

☒ Corporation☐ Trust☐ Association☐ Other

L Year of formation 1947

M State of legal domicile WV

## Part I Summary

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

VETERANS AND COMMUNITY SERVICE

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets.

3 Number of voting members of the governing body (Part VI, line 1a)

3

0

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

4

0

5 Total number of employees (Part V, line 2a)

5

0

6 Total number of volunteers (estimate if necessary)

6

0

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

7a

0

b Net unrelated business taxable income from Form 990-T, line 34

7b

0

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

Prior Year

Current Year

1,366

1,314

9 Program service revenue (Part VIII, line 2g) SB/SE - Columbus

279,853

389,430

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) Group 31

21

33

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

(144,839)

(221,430)

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

136,401

169,347

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

6,318

11,030

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

60,314

71,932

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

60,314

71,932

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

60,314

71,932

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

20,105

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

63,395

72,563

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

130,027

155,525

19 Revenue less expenses. Subtract line 18 from line 12

6,374

13,822

20 Total assets (Part X, line 16)

Beginning of Year

End of Year

13,273

23,226

21 Total liabilities (Part X, line 26)

13,273

23,226

22 Net assets or fund balances. Subtract line 21 from line 20

13,273

23,226

## 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

Date

Type or print name and title

Sign Here

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☒

Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4

MELODY JONES CPA

304 BROWN AVE

BELINGTON, WV 26250

EIN

550730109

Phone no. 304-823-3101

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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**Part III Statement of Program Service Accomplishments** (see instructions)**1** Briefly describe the organization's mission:**VETERANS AND COMMUNITY SERVICE****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported**4a** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**ASSIST VETERANS WITH MEDICAL TRANSPORTATION AND PROVIDE COMMUNITY DONATIONS AND EDUCATIONAL SCHOLARSHIPS****4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services. (Describe in Schedule O.)

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

**4e** Total program service expenses ▶ \$ (Must equal Part IX, Line 25, column (B).)

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**Part IV Checklist of Required Schedules**

|   | Yes | No |
|---|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .   |     | X  |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .  | X   |    |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .  |     | X  |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .   |     |    |
| 5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III . . . . .   |     | X  |
| 6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .   |     | X  |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .  |     | X  |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .   |     | X  |
| 9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .                             |     | X  |
| 10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .  |     | X  |
| 11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable . . . . .   |     | X  |
| 12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .  |     | X  |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .  |     | X  |
| 14a Did the organization maintain an office, employees, or agents outside of the U.S.? . . . . .  |     | X  |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I . . . . .  |     | X  |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II . . . . .  |     | X  |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III . . . . .  |     | X  |
| 17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I . . . . .   |     | X  |
| 18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .   |     | X  |
| 19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .  |     | X  |
| 20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .  |     | X  |
| 21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .  |     | X  |
| 22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .   | X   |    |
| 23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J . . . . .  |     | X  |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25 . . . . . |     | X  |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .   |     |    |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .  |     |    |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .   |     |    |
| 25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .   |     | X  |
| b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I . . . . .  |     | X  |
| 26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .   |     | X  |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III . . . . .   |     |    |

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

|  | Yes        | No       |
|--|------------|----------|
| <b>28</b> During the tax year, did any person who is a current or former officer, director, trustee, or key employee:  |            |          |
| <b>a</b> Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV . . . . . | <b>28a</b> | <b>X</b> |
| <b>b</b> Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV . . . . .   | <b>28b</b> |          |
| <b>c</b> Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV . . . . .   | <b>28c</b> | <b>X</b> |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .   | <b>29</b>  | <b>X</b> |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .   | <b>30</b>  | <b>X</b> |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .   | <b>31</b>  | <b>X</b> |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .   | <b>32</b>  | <b>X</b> |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .   | <b>33</b>  | <b>X</b> |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .  | <b>34</b>  | <b>X</b> |
| <b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .  | <b>35</b>  | <b>X</b> |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .  | <b>36</b>  |          |
| <b>37</b> 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 "Yes," complete Schedule R, Part VI . . . . .  | <b>37</b>  |          |

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**Part IV** Statements Regarding Other IRS Filings and Tax Compliance

|            |  | Yes | No |
|------------|--|-----|----|
| <b>1a</b>  | Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable   | 1a  | 0  |
| <b>b</b>   | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  | 1b  | 0  |
| <b>c</b>   | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?   | 1c  | X  |
| <b>2a</b>  | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return  | 2a  | 0  |
| <b>b</b>   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)   | 2b  | X  |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?   | 3a  | X  |
| <b>b</b>   | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O   | 3b  |    |
| <b>4a</b>  | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?   | 4a  | X  |
| <b>b</b>   | If "Yes," enter the name of the foreign country.<br>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.  |     |    |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  | 5a  | X  |
| <b>b</b>   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   | 5b  |    |
| <b>c</b>   | If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?   | 5c  |    |
| <b>6a</b>  | Did the organization solicit any contributions that were not tax deductible?   | 6a  | X  |
| <b>b</b>   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  | 6b  |    |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |     |    |
| <b>a</b>   | Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?  | 7a  |    |
| <b>b</b>   | If "Yes," did the organization notify the donor of the value of the goods or services provided?  | 7b  |    |
| <b>c</b>   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   | 7c  |    |
| <b>d</b>   | If "Yes," indicate the number of Forms 8282 filed during the year  | 7d  |    |
| <b>e</b>   | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  | 7e  |    |
| <b>f</b>   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   | 7f  |    |
| <b>g</b>   | For all contributions of qualified intellectual property, did the organization file Form 8899 as required?   | 7g  |    |
| <b>h</b>   | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?  | 7h  |    |
| <b>8</b>   | <b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | 8   |    |
| <b>9</b>   | <b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>   |     |    |
| <b>a</b>   | Did the organization make any taxable distributions under section 4966?  | 9a  |    |
| <b>b</b>   | Did the organization make a distribution to a donor, donor advisor, or related person?   | 9b  |    |
| <b>10</b>  | <b>Section 501(c)(7) organizations. Enter:</b>   |     |    |
| <b>a</b>   | Initiation fees and capital contributions included on Part VIII, line 12   | 10a |    |
| <b>b</b>   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  | 10b |    |
| <b>11</b>  | <b>Section 501(c)(12) organizations. Enter:</b>  |     |    |
| <b>a</b>   | Gross income from members or shareholders  | 11a |    |
| <b>b</b>   | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)   | 11b |    |
| <b>12a</b> | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  | 12a |    |
| <b>b</b>   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year  | 12b |    |

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**Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

**Section A. Governing Body and Management**

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

|   | Yes | No |
|---|-----|----|
| 1a Enter the number of voting members of the governing body . . . . .   | 1a  | 0  |
| b Enter the number of voting members that are independent . . . . .   | 1b  | 0  |
| 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   |    |
| 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . . | 3   |    |
| 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .   | 4   |    |
| 5 Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .   | 5   |    |
| 6 Does the organization have members or stockholders? . . . . .   | 6   |    |
| 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .  | 7a  |    |
| b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .   | 7b  |    |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |     |    |
| a The governing body? . . . . .   | 8a  |    |
| b Each committee with authority to act on behalf of the governing body? . . . . .   | 8b  |    |
| 9a Does the organization have local chapters, branches, or affiliates? . . . . .  | 9a  |    |
| b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .  | 9b  |    |
| 10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 . . . . .      | 10  |    |
| 11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .     | 11  |    |

**Section B. Policies**

|  | Yes | No |
|--|-----|----|
| 12a Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .   | 12a |    |
| b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .  | 12b |    |
| c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .   | 12c |    |
| 13 Does the organization have a written whistleblower policy? . . . . .  | 13  |    |
| 14 Does the organization have a written document retention and destruction policy? . . . . .   | 14  |    |
| 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:  |     |    |
| a The organization's CEO, Executive Director, or top management official? . . . . .  | 15a |    |
| b Other officers or key employees of the organization? . . . . .   | 15b |    |
| Describe the process in Schedule O (see instructions)  |     |    |
| 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .  | 16a |    |
| b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . | 16b |    |

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ▶
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
- ☐ Own website ☐ Another's website ☐ Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ **GARY MARSH (304) 457-1481**

**RR02 PHILIPPI, WV 26416**



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

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**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) but are not required to complete columns (B), (C), and (D).

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.  | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . . . .   |                       |                                 |  |                             |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .   | 11,030                | 11,030                          |  |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .  |                       |                                 |  |                             |
| 4 Benefits paid to or for members . . . . .   |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees . . . . .  |                       |                                 |  |                             |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .   |                       |                                 |  |                             |
| 7 Other salaries and wages . . . . .  | 65,285                | 65,285                          |  |                             |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .   |                       |                                 |  |                             |
| 9 Other employee benefits . . . . .   | 1,250                 | 1,250                           |  |                             |
| 10 Payroll taxes . . . . .  | 5,397                 | 5,397                           |  |                             |
| 11 Fees for services (non-employees):   |                       |                                 |  |                             |
| a Management . . . . .  |                       |                                 |  |                             |
| b Legal . . . . .   |                       |                                 |  |                             |
| c Accounting . . . . .  | 105                   |                                 | 105                                    |                             |
| d Lobbying . . . . .  |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17 . . . . .   |                       |                                 |  |                             |
| f Investment management fees . . . . .  |                       |                                 |  |                             |
| g Other . . . . .   |                       |                                 |  |                             |
| 12 Advertising and promotion . . . . .  | 575                   | 575                             |  |                             |
| 13 Office expenses . . . . .  | 469                   |                                 | 469                                    |                             |
| 14 Information technology . . . . .   | 254                   |                                 | 254                                    |                             |
| 15 Royalties . . . . .  |                       |                                 |  |                             |
| 16 Occupancy . . . . .  | 15,677                | 15,677                          |  |                             |
| 17 Travel . . . . .   | 2,574                 | 2,574                           |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings . . . . .   | 4,294                 | 4,294                           |  |                             |
| 20 Interest . . . . .   | 58                    | 58                              |  |                             |
| 21 Payments to affiliates . . . . .   |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization . . . . .  |                       |                                 |  |                             |
| 23 Insurance . . . . .  | 8,379                 | 8,379                           |  |                             |
| 24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)  |                       |                                 |  |                             |
| a MISCELLANEOUS TAXES . . . . .   | 53                    | 53                              |  |                             |
| b OUTSIDE SERVICES . . . . .  | 1,222                 | 1,222                           |  |                             |
| c BANK FEES . . . . .   | 306                   | 306                             |  |                             |
| d ASSOCIATION DUES . . . . .  | 2,971                 | 2,971                           |  |                             |
| e LICENSES AND FEES . . . . .   | 2,820                 | 2,820                           |  |                             |
| f All other expenses . . . . .  | 32,806                | 4,658                           | 8,043                                  | 20,105                      |
| 25 Total functional expenses. Add lines 1 through 24f . . . . .   | 155,525               | 126,549                         | 8,871                                  | 20,105                      |
| 26 Joint Costs. Check here <input type="checkbox"/> if following \ SOP 98-2 Complete this line only if the organization organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . . |                       |                                 |  |                             |

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Form 990 (2008)

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Form 990 (2008)

VETERANS OF FOREIGN WARS DEPARTMENT

55-0339122

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**Part X** Balance Sheet

|   |   | (A)<br>Beginning of year |        | (B)<br>End of year |
|---|---|--------------------------|--------|--------------------|
| <b>A<br/>s<br/>s<br/>e<br/>t<br/>s</b>  | 1 Cash - non-interest-bearing   | 13,273                   | 1      | 23,226             |
|   | 2 Savings and temporary cash investments  |                          | 2      |                    |
|   | 3 Pledges and grants receivable, net  |                          | 3      |                    |
|   | 4 Accounts receivable, net  |                          | 4      |                    |
|   | 5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L                            |                          | 5      |                    |
|   | 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L      |                          | 6      |                    |
|   | 7 Notes and loans receivable, net   |                          | 7      |                    |
|   | 8 Inventories for sale or use   |                          | 8      |                    |
|   | 9 Prepaid expenses and deferred charges   |                          | 9      |                    |
|   | 10a Land, buildings, and equipment, cost basis  | 10a                      |        |                    |
|   | b Less: accumulated depreciation. Complete Part VI of Schedule D  | 10b                      | 10c    |                    |
|   | 11 Investments - publicly traded securities   |                          | 11     |                    |
|   | 12 Investments - other securities See Part IV, line 11  |                          | 12     |                    |
|   | 13 Investments - program-related. See Part IV, line 11  |                          | 13     |                    |
|   | 14 Intangible assets  |                          | 14     |                    |
| 15 Other assets. See Part IV, line 11   |   | 15                       |        |                    |
| 16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)                                     | 13,273  | 16                       | 23,226 |                    |
| <b>L<br/>i<br/>a<br/>b<br/>i<br/>l<br/>i<br/>t<br/>i<br/>e<br/>s</b>                                    | 17 Accounts payable and accrued expenses  |                          | 17     |                    |
|   | 18 Grants payable   |                          | 18     |                    |
|   | 19 Deferred revenue   |                          | 19     |                    |
|   | 20 Tax-exempt bond liabilities  |                          | 20     |                    |
|   | 21 Escrow account liability. Complete Part IV of Schedule D   |                          | 21     |                    |
|   | 22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L |                          | 22     |                    |
|   | 23 Secured mortgages and notes payable to unrelated third parties   |                          | 23     |                    |
|   | 24 Unsecured notes and loans payable  |                          | 24     |                    |
|   | 25 Other liabilities. Complete Part X of Schedule D   |                          | 25     |                    |
| 26 <b>Total liabilities.</b> Add lines 17 through 25  | 0   | 26                       | 0      |                    |
| <b>N<br/>e<br/>t<br/>A<br/>s<br/>s<br/>e<br/>t<br/>s<br/><br/>o<br/>f<br/>F<br/>u<br/>n<br/>d<br/>s</b> | Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.                               |                          |        |                    |
|   | 27 Unrestricted net assets  | 13,273                   | 27     | 23,226             |
|   | 28 Temporarily restricted net assets  |                          | 28     |                    |
|   | 29 Permanently restricted net assets  |                          | 29     |                    |
|   | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.  |                          |        |                    |
|   | 30 Capital stock or trust principal, or current funds   |                          | 30     |                    |
|   | 31 Paid-in or capital surplus, or land, building, or equipment fund   |                          | 31     |                    |
|   | 32 Retained earnings, endowment, accumulated income, or other funds   |                          | 32     |                    |
|   | 33 <b>Total net assets or fund balances</b>   | 13,273                   | 33     | 23,226             |
| 34 <b>Total liabilities and net assets/fund balances</b>  | 13,273  | 34                       | 23,226 |                    |

**Part XI** Financial Statements and Reporting

|    |   | Yes | No |
|----|---|-----|----|
| 1  | Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other  |     |    |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant?   | 2a  |    |
| b  | Were the organization's financial statements audited by an independent accountant?  | 2b  |    |
| c  | If "Yes" to lines 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? | 2c  |    |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  | 3a  |    |
| b  | If "Yes," did the organization undergo the required audit or audits?  | 3b  |    |