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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

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

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 at the end of the year may use this form

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

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 04-01 , 2008, and ending 03-31 , 2009

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 DEPT OF

Number and street (or P O box, if mail is not delivered to street address) Room/suite
1002 E 24 HWY

City or town, state or country, and ZIP + 4
INDEPENDENCE, MO 64050

D Employer identification number
44-0534680

E Telephone number

F Group Exemption Number . . . ▶ 1405

- **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Accounting method ☒ Cash ☐ Accrual
Other (specify) ▶

H Check ▶ ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ▶

J Organization type (check only one) - ☒ 501(c)(19) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $1,000,000 or more, file Form 990 instead of Form 990-EZ ▶$ 157,565

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	1,200
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	2,400
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)		5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from **gaming**, check here ▶ ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a		
	b	Less direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a	153,965	
	b	Less cost of goods sold	7b	119,632	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	34,333
	8	Other revenue (describe ▶)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	37,933
Expenses	10	Grants and similar amounts paid (attach schedule)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	22,837
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	18,979
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe ▶ STM130)		16	10,615
	17	**Total expenses.** Add lines 10 through 16 ▶		17	52,431
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	(14,498)
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	264,575
	20	Other changes in net assets or fund balances (attach explanation)		20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶		21	250,077

Part II Balance Sheets. If Total assets on line 25, column (B) are $2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	14,575	22	7,472
23	Land and buildings	250,000	23	250,000
24	Other assets (describe ▶)		24	
25	**Total assets**	264,575	25	257,472
26	**Total liabilities** (describe ▶ STM132)		26	7,395
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	264,575	27	250,077

Part III Statement of Program Service Accomplishments (See the instructions for Part III)

What is the organization's primary exempt purpose? VETERANS ORG, PATRIOTIC, ASSIST VETERANS

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)

28	SUPPORT OF VETERANS PROGRAMS		
	(Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	850
29			
	(Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	
30			
	(Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	
31	Other program services (attach schedule)		
	(Grants $) If this amount includes foreign grants, check here ▶ ☐	31a	
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	850

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
BILLY KIDD 1002 E 24 HWY INDEPENDENCE MO, 64050	COMMANDER 0	0	0	0
BILLY PIERCE 1002 E 24 HWY INDEPENDENCE MO, 64050	QUARTERMASTER 0	0	0	0

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51

			Yes	No
46	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	46		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization(s) a section 527 organization?	49b		

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over $100,000 ▶				

51 Complete this table for the five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there are none, enter "None "

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over $100,000 ▶		

Sign Here

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: 7-14-10

BILLY PIERCE, QUARTERMASTER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature — Date: 7-14-10 — Check if self-employed ▶ ☐ — Preparer's Identifying No (See inst) P00078059

Firm's name (or yours if self-employed), address, and ZIP + 4: ACCOUNTANTS SUPPORT SERVICE INC, PO BOX 831, BLUE SPRINGS, MO 64015 — EIN ▶ 43-1595793 — Phone no ▶ 816-228-3841

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☒ Yes ☐ No

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