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Short Form
Return of Organization Exempt From Income TaxUnder 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		July 1	, 2008, and ending	June 30	, 20 09
B Check if applicable:		C Name of organization		D Employer identification number	
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		Martin-Leppert-Sipes Post 9274, Veterans of Foreign Wars Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 7118 Shreve Road		54 : 0846260 E Telephone number (703) 241-9274	
		City or town, state or country, and ZIP + 4 Falls Church, VA 22043-3005		F Group Exemption Number ►	

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

I Website: ► <u>none</u>	H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
J Organization type (check only one) — <input checked="" type="checkbox"/> 501(c) (4) ► (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
K Check ► <input type="checkbox"/> 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 ► \$	

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	\$3,585.00		
	2 Program service revenue including government fees and contracts	2	\$2,000.00		
	3 Membership dues and assessments	3			
	4 Investment income	4	\$24,273.33		
	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)				
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input type="checkbox"/>				
	a Gross revenue (not including \$ <u>\$590</u> of contributions reported on line 1)	6a	\$4,526.00		
	b Less: direct expenses other than fundraising expenses	6b	\$1,274.00		
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	\$3,252.00		
	7a Gross sales of inventory, less returns and allowances	7a	\$60,672.00		
	b Less: cost of goods sold	7b	\$87,204.50		
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	(\$26,532.50)		
	8 Other revenue (describe ► <u>refund of overpayments (insurance & deposits)</u>)	8	\$843.00		
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ►	9	\$7,420.83		
Expenses	10 Grants and similar amounts paid (attach schedule)	10	\$3,610.00		
	11 Benefits paid to or for members	11	0		
	12 Salaries, other compensation, and employee benefits	12	0		
	13 Professional fees and other payments to independent contractors	13	\$26,973.00		
	14 Occupancy, rent, utilities, and maintenance	14	\$20,654.50		
	15 Printing, publications, postage, and shipping	15	\$683.00		
	16 Other expenses (describe ► <u>CorpRegFee;OrgDues; TravelReimb; MoraleWelfare Exp</u>)	16	\$1,962.00		
	17 Total expenses. Add lines 10 through 16 ►	17	\$53,882.50		
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(\$46,462.00)		
	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	\$654,250.00		
	20 Other changes in net assets or fund balances (attach explanation)	20	0		
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21	\$607,788.00		

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	\$261,250.00	22	\$214,788.00	
23	Land and buildings	\$393,000.00	23	\$393,000.00	
24	Other assets (describe ►)		24	0	
25	Total assets	\$654,250.00	25	\$607,788.00	
26	Total liabilities (describe ►)	0	26	0	
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	\$654,250.00	27	\$607,788.00	

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Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	✓
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34	✓
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a	37a	
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:	39a	
a Initiation fees and capital contributions included on line 9	39b	
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	40b	✓
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Enter amount of tax on line 40c reimbursed by the organization		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	✓
41 List the states with which a copy of this return is filed. ► Virginia		
42a The books are in care of ► Quartermaster	Telephone no. ► (703) 241-9274	
Located at ► 7118 Shreve Road, Falls Church, VA	ZIP + 4 ► 22043-3005	
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)?	42b	✓
If "Yes," enter the name of the foreign country: ► _____		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	✓
If "Yes," enter the name of the foreign country: ► _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43		□
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	✓
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	✓

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.

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

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 is none, enter "None."

Total number of other independent contractors each receiving over \$100,000	1
<p>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.</p> <p>Robert W. Smith</p> <p>Signature of officer</p> <p>ROBERT Smith, COMMANDER</p> <p>Type or print name and title</p>	
	11-11-2010
Sign Here	Date

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		<input type="checkbox"/>	EIN ► : Phone no. ► ()

May the IRS discuss this return with the preparer shown above? See instructions ► Yes No

Attachment to IRS Form 990 EZ (2009)
July 2008 – June 2009
FEIN: 54 – 0846260
Martin-Leppert-Sipes Veterans of Foreign Wars of the US

LINE 10 : Grants and Similar Amounts Paid

		Voice of Democracy &
	\$550.00	Patriots Pen
		Scholarships
		Northern VA Womens
	\$1,156.00	Center
		Monetary Aid to
	\$1,534.00	Veterans in Distress
		Military Assistance
	\$100.00	Program
		VFW Operation Uplink
	\$270.00	Contribution
	<u>\$00.00</u>	<u>Families of Deceased</u>
Total Grants &		
Similar	\$3,610.00	