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Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

**2009**

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

**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 2009 calendar year, or tax year beginning**

, 2009, and ending

, 20

**B Check if applicable**

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

Please use IRS label or print or type See Specific Instructions

**C Name of organization** VETERANS OF FOREIGN WARS POST 1863

Doing Business As

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

Room/suite

7040 PETTIBONE RD

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

CHAGRIN FALLS, OH 44023**F Name and address of principal officer****D Employer identification number**23:7155768**E Telephone number**(440) 543-3994**G Gross receipts** \$399,354**H(a) Is this a group return for affiliates?** ☐ Yes ☒ No**H(b) Are all affiliates included?** ☐ Yes ☐ No

If "No," attach a list (see instructions)

**H(c) Group exemption number** 0256**I Tax-exempt status** ☒ 501(c) ( ) (insert no) ☐ 4947(a)(1) or ☐ 527**J Website:** ▶**K Form of organization** ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L Year of formation****M State of legal domicile** OH10**Part I Summary****1 Briefly describe the organization's mission or most significant activities:**PROMOTE SUPPORT OF FOREIGN SERVICE VETERANS, MEN AND WOMEN**2 Check this box** ☒ if the organization discontinued its operations or disposed of more than 25% of its net assets.**3 Number of voting members of the governing body (Part VI, line 1a)****3**6**4 Number of independent voting members of the governing body (Part VI, line 1b)****4****5 Total number of employees (Part V, line 2a)****5**10**6 Total number of volunteers (estimate if necessary)****6****7a Total gross unrelated business revenue from Part VIII, column (C), line 12****7a****b Net unrelated business taxable income from Form 990, line 34****7b****Revenue****8 Contributions and grants (Part VIII, line 1h)**

Prior Year

Current Year

447038063**9 Program service revenue (Part VIII, line 2g)****10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)**90,828330,625**11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)**95,29864,923**12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)**95,298399,354**Expenses****13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)****14 Benefits paid to or for members (Part IX, column (A), line 4)****15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)**58,668**16a Professional fundraising fees (Part IX, column (A), line 11e)****b Total fundraising expenses (Part IX, column (D), line 25) ▶****17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)**81,95870,148**18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)**140,62670,148**19 Revenue less expenses. Subtract line 18 from line 12**(45,328)329,205**Net Assets or Fund Balances****20 Total assets (Part X, line 16)**

Beginning of Current Year

End of Year

227,975484,099**21 Total liabilities (Part X, line 26)**73,081**22 Net assets or fund balances. Subtract line 21 from line 20**154,894484,099**Part II 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.

**Sign Here**JACK R. TESMER

Signature of officer

5-14-10

Date

JACK R. TESMER, POST COMMANDER

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature

PAUL P. CHASE

Date

5/13/2010Check if self-employed ☒

Preparer's identifying number (see instructions)

P0066891

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

PAUL P. CHASE 819 Nautical Trail Aurora, OH 44022

EIN

Phone no ▶ ( )

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.

Cat No 11282Y

Form **990** (2009)

9 P NE

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**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission:

PROMOTE SUPPORT OF FOREIGN SERVICE VETERAN, MEN AND WOMEN

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 \$ )

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 ►

**Part IV Checklist of Required Schedules**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Yes               | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1</b> NA       |    |
| <b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>2</b>          | X  |
| <b>3</b> 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>3</b>          | X  |
| <b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>4</b>          | X  |
| <b>5</b> <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>5</b>          | X  |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>6</b>          | X  |
| <b>7</b> 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>7</b>          | X  |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>8</b>          | X  |
| <b>9</b> 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>9</b>          | X  |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>10</b>         | X  |
| <b>11</b> Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>11</b>         | X  |
| <ul style="list-style-type: none"> <li>Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.</li> <li>Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.</li> <li>Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.</li> <li>Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.</li> <li>Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.</li> <li>Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.</li> </ul> |                   |    |
| <b>12</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>12</b>         | X  |
| <b>12A</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>12A</b> Yes No | X  |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>13</b>         | X  |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>14a</b>        | X  |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>14b</b>        | X  |
| <b>15</b> 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>15</b>         | X  |
| <b>16</b> 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>16</b>         | X  |
| <b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>17</b>         | X  |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>18</b>         | X  |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>19</b> X       |    |
| <b>20</b> Did the organization operate one or more hospitals? If "Yes," complete Schedule H                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>20</b>         | X  |

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

|                                                                                                                                                                                                                                                                                                   | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .                                                              |     | X  |
| <b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .                                                                               |     | X  |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .                          |     | X  |
| <b>24a</b> 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 lines 24b through 24d and complete Schedule K. If "No," go to line 25. . . . . |     | X  |
| <b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .                                                                                                                                                                            |     | X  |
| <b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .                                                                                                                                   |     | X  |
| <b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .                                                                                                                                                                      |     | X  |
| <b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> 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>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .          |     | X  |
| <b>26</b> 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  |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III . . . . .                |     | X  |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):                                                                                           |     |    |
| <b>28a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .                                                                                                                                                                      |     | X  |
| <b>28b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .                                                                                                                                                   |     | X  |
| <b>28c</b> An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .                                           |     | X  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .                                                                                                                                                                      |     | X  |
| <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 . . . . .                                                                                                      |     | X  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .                                                                                                                                                            |     | X  |
| <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 . . . . .                                                                                                                                          | X   |    |
| <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 . . . . .                                                                                          |     | X  |
| <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 . . . . .                                                                                                                                             |     | X  |
| <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 . . . . .                                                                                                                                       |     | X  |
| <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 . . . . .                                                                                               |     | X  |
| <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 . . . . .                                                 |     | X  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. . . . .                                                                                             |     | X  |

**Part V 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                                                                                                                             | <b>1a</b> 10  |    |
| <b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable                                                                                                                                                                                       | <b>1b</b> 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?                                                                                                              | <b>1c</b> 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                                                                                        | <b>2a</b> 10  |    |
| <b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)                       | <b>2b</b> X   |    |
| <b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?                                                                                                                                                 | <b>3a</b> X   |    |
| <b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O                                                                                                                                                                      | <b>3b</b> X   |    |
| <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)?                           |               | 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?                                                                                                                                                                | <b>5a</b>     | X  |
| <b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?                                                                                                                                                      | <b>5b</b>     | X  |
| <b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?                                                                                                                       | <b>5c</b>     |    |
| <b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?                                                                                          | <b>6a</b>     | 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?                                                                                                                         | <b>6b</b>     |    |
| <b>7 Organizations that may receive deductible contributions under section 170(c).</b>                                                                                                                                                                                         |               |    |
| <b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?                                                                                                                       | <b>7a</b>     | X  |
| <b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?                                                                                                                                                                       | <b>7b</b>     |    |
| <b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?                                                                                                                                  | <b>7c</b>     | X  |
| <b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year                                                                                                                                                                                                     | <b>7d</b>     |    |
| <b>e</b> Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?                                                                                                                                     | <b>7e</b>     | X  |
| <b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?                                                                                                                                                          | <b>7f</b>     | X  |
| <b>g</b> For all contributions of qualified intellectual property, did the organization file Form 8899 as required?                                                                                                                                                            | <b>7g</b> N/A |    |
| <b>h</b> For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?                                                                                                                                                 | <b>7h</b> N/A |    |
| <b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | <b>8</b> N/A  |    |
| <b>9 Sponsoring organizations maintaining donor advised funds.</b>                                                                                                                                                                                                             |               |    |
| <b>a</b> Did the organization make any taxable distributions under section 4966?                                                                                                                                                                                               | <b>9a</b>     | X  |
| <b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person?                                                                                                                                                                                | <b>9b</b>     | X  |
| <b>10 Section 501(c)(7) organizations.</b> Enter:                                                                                                                                                                                                                              |               |    |
| <b>a</b> Initiation fees and capital contributions included on Part VIII, line 12                                                                                                                                                                                              | <b>10a</b>    |    |
| <b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities                                                                                                                                                                           | <b>10b</b>    |    |
| <b>11 Section 501(c)(12) organizations.</b> Enter:                                                                                                                                                                                                                             |               |    |
| <b>a</b> Gross income from members or shareholders                                                                                                                                                                                                                             | <b>11a</b>    |    |
| <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.)                                                                                                                                          | <b>11b</b>    |    |
| <b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?                                                                                                                                                          | <b>12a</b>    | X  |
| <b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year                                                                                                                                                                                 | <b>12b</b>    |    |

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

**Section A. Governing Body and Management**

|                                                                                                                                                                                                                       | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1a Enter the number of voting members of the governing body                                                                                                                                                           | 6   |    |
| b Enter the number of voting members that are independent                                                                                                                                                             |     |    |
| 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?                                               |     | X  |
| 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? |     | X  |
| 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?                                                                                               |     | X  |
| 5 Did the organization become aware during the year of a material diversion of the organization's assets?                                                                                                             |     | X  |
| 6 Does the organization have members or stockholders?                                                                                                                                                                 | X   |    |
| 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?                                                                                        | X   |    |
| b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?                                                                                                             | X   |    |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:                                                                                   |     |    |
| a The governing body?                                                                                                                                                                                                 | X   |    |
| b Each committee with authority to act on behalf of the governing body?                                                                                                                                               | X   |    |
| 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O        |     | X  |

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

|                                                                                                                                                                                                                                                                                                  | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 10a Does the organization have local chapters, branches, or affiliates?                                                                                                                                                                                                                          |     | X  |
| 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?                                                                             |     |    |
| 11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?                                                                                                                                                                            |     | X  |
| 11A Describe in Schedule O the process, if any, used by the organization to review this Form 990                                                                                                                                                                                                 |     |    |
| 12a Does the organization have a written conflict of interest policy? If "No," go to line 13                                                                                                                                                                                                     |     | X  |
| b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?                                                                                                                                                              | X   |    |
| c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done                                                                                                                                             |     | X  |
| 13 Does the organization have a written whistleblower policy?                                                                                                                                                                                                                                    |     | X  |
| 14 Does the organization have a written document retention and destruction policy?                                                                                                                                                                                                               |     | X  |
| 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                                                                                                                                                                                                                         |     | X  |
| b Other officers or key employees of the organization                                                                                                                                                                                                                                            |     | X  |
| If "Yes" to line 15a or 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?                                                                                                                                        |     | X  |
| 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? |     |    |

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed **OH, ID**

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: **SUE DOHERTY 7040 PETTIBONE RD CHAGRIN FALLS, OH 44023 (440) 543-3994**





| Part VIII Statement of Revenue                            |                                                              |                                                                                                                             |                                                                                 | (A)<br>Total revenue  | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512, 513, or 514 |
|-----------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-----------------------|----------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------|
| Contributions, gifts, grants<br>and other similar amounts | 1a                                                           | Federated campaigns                                                                                                         | 1a                                                                              |                       |                                                    |                                         |                                                                           |
|                                                           | 1b                                                           | Membership dues                                                                                                             | 1b                                                                              | 3806                  |                                                    |                                         |                                                                           |
|                                                           | 1c                                                           | Fundraising events                                                                                                          | 1c                                                                              |                       |                                                    |                                         |                                                                           |
|                                                           | 1d                                                           | Related organizations                                                                                                       | 1d                                                                              |                       |                                                    |                                         |                                                                           |
|                                                           | 1e                                                           | Government grants (contributions)                                                                                           | 1e                                                                              |                       |                                                    |                                         |                                                                           |
|                                                           | 1f                                                           | All other contributions, gifts, grants,<br>and similar amounts not included above                                           | 1f                                                                              |                       |                                                    |                                         |                                                                           |
|                                                           | g                                                            | Noncash contributions included in lines 1a-1f: \$                                                                           |                                                                                 |                       |                                                    |                                         |                                                                           |
|                                                           | h                                                            | Total. Add lines 1a-1f                                                                                                      |                                                                                 | 3806                  |                                                    |                                         |                                                                           |
| Program Service Revenue                                   | 2a                                                           | Business Code                                                                                                               |                                                                                 |                       |                                                    |                                         |                                                                           |
|                                                           | b                                                            |                                                                                                                             |                                                                                 |                       |                                                    |                                         |                                                                           |
|                                                           | c                                                            |                                                                                                                             |                                                                                 |                       |                                                    |                                         |                                                                           |
|                                                           | d                                                            |                                                                                                                             |                                                                                 |                       |                                                    |                                         |                                                                           |
|                                                           | e                                                            |                                                                                                                             |                                                                                 |                       |                                                    |                                         |                                                                           |
|                                                           | f                                                            | All other program service revenue                                                                                           |                                                                                 |                       |                                                    |                                         |                                                                           |
|                                                           | g                                                            | Total. Add lines 2a-2f                                                                                                      |                                                                                 |                       |                                                    |                                         |                                                                           |
|                                                           | Other Revenue                                                | 3                                                                                                                           | Investment income (including dividends, interest, and<br>other similar amounts) |                       | 2492                                               |                                         |                                                                           |
| 4                                                         |                                                              | Income from investment of tax-exempt bond proceeds                                                                          |                                                                                 |                       |                                                    |                                         |                                                                           |
| 5                                                         |                                                              | Royalties                                                                                                                   |                                                                                 |                       |                                                    |                                         |                                                                           |
| 6a                                                        |                                                              | Gross Rents                                                                                                                 | (i) Real<br>17,728                                                              | (ii) Personal         |                                                    |                                         |                                                                           |
| b                                                         |                                                              | Less: rental expenses                                                                                                       | 7674                                                                            |                       |                                                    |                                         |                                                                           |
| c                                                         |                                                              | Rental income or (loss)                                                                                                     | 10,054                                                                          |                       |                                                    |                                         |                                                                           |
| d                                                         |                                                              | Net rental income or (loss)                                                                                                 |                                                                                 |                       | 10,054                                             | 10,054                                  |                                                                           |
| 7a                                                        |                                                              | Gross amount from sales of<br>assets other than inventory                                                                   | (i) Securities                                                                  | (ii) Other<br>535,000 |                                                    |                                         |                                                                           |
| b                                                         |                                                              | Less: cost or other basis<br>and sales expenses                                                                             |                                                                                 | 206,867               |                                                    |                                         |                                                                           |
| c                                                         |                                                              | Gain or (loss)                                                                                                              |                                                                                 | 328,133               |                                                    |                                         |                                                                           |
| d                                                         |                                                              | Net gain or (loss)                                                                                                          |                                                                                 |                       | 328,133                                            | 30,188                                  |                                                                           |
| 8a                                                        |                                                              | Gross income from fundraising<br>events (not including \$<br>of contributions reported on line 1c).<br>See Part IV, line 18 | a                                                                               |                       |                                                    |                                         |                                                                           |
| b                                                         | Less: direct expenses                                        | b                                                                                                                           |                                                                                 |                       |                                                    |                                         |                                                                           |
| c                                                         | Net income or (loss) from fundraising events                 |                                                                                                                             |                                                                                 |                       |                                                    |                                         |                                                                           |
| 9a                                                        | Gross income from gaming activities.<br>See Part IV, line 19 | a                                                                                                                           | 74,460                                                                          |                       |                                                    |                                         |                                                                           |
| b                                                         | Less: direct expenses                                        | b                                                                                                                           | 25,923                                                                          |                       |                                                    |                                         |                                                                           |
| c                                                         | Net income or (loss) from gaming activities                  |                                                                                                                             |                                                                                 | 48,537                | 48,537                                             |                                         |                                                                           |
| 10a                                                       | Gross sales of inventory, less<br>returns and allowances     | a                                                                                                                           | 130,337                                                                         |                       |                                                    |                                         |                                                                           |
| b                                                         | Less: cost of goods sold                                     | b                                                                                                                           | 124,025                                                                         |                       |                                                    |                                         |                                                                           |
| c                                                         | Net income or (loss) from sales of inventory                 |                                                                                                                             |                                                                                 | 6332                  | 6,332                                              |                                         |                                                                           |
| Miscellaneous Revenue                                     |                                                              |                                                                                                                             | Business Code                                                                   |                       |                                                    |                                         |                                                                           |
| 11a                                                       |                                                              |                                                                                                                             |                                                                                 |                       |                                                    |                                         |                                                                           |
| b                                                         |                                                              |                                                                                                                             |                                                                                 |                       |                                                    |                                         |                                                                           |
| c                                                         |                                                              |                                                                                                                             |                                                                                 |                       |                                                    |                                         |                                                                           |
| d                                                         | All other revenue                                            |                                                                                                                             |                                                                                 |                       |                                                    |                                         |                                                                           |
| e                                                         | Total. Add lines 11a-11d                                     |                                                                                                                             |                                                                                 |                       |                                                    |                                         |                                                                           |
| 12                                                        | Total revenue. See instructions.                             |                                                                                                                             |                                                                                 | 399,354               |                                                    | 95,111                                  |                                                                           |

**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                                                                                                                                               |                       |                                 |                                        |                             |
| 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                                                                                                                                                                                                  |                       |                                 |                                        |                             |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)                                                                                                                             |                       |                                 |                                        |                             |
| 9 Other employee benefits                                                                                                                                                                                                   |                       |                                 |                                        |                             |
| 10 Payroll taxes                                                                                                                                                                                                            |                       |                                 |                                        |                             |
| 11 Fees for services (non-employees):                                                                                                                                                                                       |                       |                                 |                                        |                             |
| a Management                                                                                                                                                                                                                |                       |                                 |                                        |                             |
| b Legal                                                                                                                                                                                                                     | 150                   | 150                             |                                        |                             |
| c Accounting                                                                                                                                                                                                                | 331                   | 331                             |                                        |                             |
| d Lobbying                                                                                                                                                                                                                  |                       |                                 |                                        |                             |
| e Professional fundraising services. See Part IV, line 17                                                                                                                                                                   |                       |                                 |                                        |                             |
| f Investment management fees                                                                                                                                                                                                |                       |                                 |                                        |                             |
| g Other                                                                                                                                                                                                                     |                       |                                 |                                        |                             |
| 12 Advertising and promotion                                                                                                                                                                                                | 693                   | 693                             |                                        |                             |
| 13 Office expenses                                                                                                                                                                                                          |                       |                                 |                                        |                             |
| 14 Information technology                                                                                                                                                                                                   |                       |                                 |                                        |                             |
| 15 Royalties                                                                                                                                                                                                                |                       |                                 |                                        |                             |
| 16 Occupancy                                                                                                                                                                                                                | 37,900                | 32,900                          |                                        |                             |
| 17 Travel                                                                                                                                                                                                                   |                       |                                 |                                        |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials                                                                                                                           |                       |                                 |                                        |                             |
| 19 Conferences, conventions, and meetings                                                                                                                                                                                   | 330                   | 330                             |                                        |                             |
| 20 Interest                                                                                                                                                                                                                 | 2737                  | 2737                            |                                        |                             |
| 21 Payments to affiliates                                                                                                                                                                                                   |                       |                                 |                                        |                             |
| 22 Depreciation, depletion, and amortization                                                                                                                                                                                | 3984                  | 3984                            |                                        |                             |
| 23 Insurance                                                                                                                                                                                                                | 5734                  | 5734                            |                                        |                             |
| 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 TAX PENALTIES                                                                                                                                                                                                             | 3279                  | 3279                            |                                        |                             |
| b VFW ITEM & UNIFORMS                                                                                                                                                                                                       | 721                   | 721                             |                                        |                             |
| c SALES TAXES                                                                                                                                                                                                               | 7490                  | 7490                            |                                        |                             |
| d OMES, SUBSCRIPTIONS, L.I.C. FEES                                                                                                                                                                                          | 2610                  | 2610                            |                                        |                             |
| e                                                                                                                                                                                                                           |                       |                                 |                                        |                             |
| f All other expenses                                                                                                                                                                                                        | 4190                  | 4190                            |                                        |                             |
| 25 Total functional expenses. Add lines 1 through 24f                                                                                                                                                                       | 70,149                | 70,149                          |                                        |                             |
| 26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation |                       |                                 |                                        |                             |

**Part X Balance Sheet**

|                                                                     |                                                                                                                                                                         | (A)<br>Beginning of year |         | (B)<br>End of year |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------|--------------------|
| <b>Assets</b>                                                       | 1 Cash—non-interest-bearing                                                                                                                                             | 30,220                   | 1       | 36,700             |
|                                                                     | 2 Savings and temporary cash investments                                                                                                                                |                          | 2       | 444,453            |
|                                                                     | 3 Pledges and grants receivable, net                                                                                                                                    |                          | 3       |                    |
|                                                                     | 4 Accounts receivable, net                                                                                                                                              |                          | 4       |                    |
|                                                                     | 5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. 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                                                                                                                                           | 6539                     | 8       | 2946               |
|                                                                     | 9 Prepaid expenses and deferred charges                                                                                                                                 |                          | 9       |                    |
|                                                                     | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D                                                                                 | 10a                      |         |                    |
|                                                                     | b Less: accumulated depreciation                                                                                                                                        | 10b                      | 191,216 | 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) |                                                                                                                                                                         | 227,975                  | 16      | 484,099            |
| <b>Liabilities</b>                                                  | 17 Accounts payable and accrued expenses                                                                                                                                |                          | 17      |                    |
|                                                                     | 18 Grants payable                                                                                                                                                       |                          | 18      |                    |
|                                                                     | 19 Deferred revenue                                                                                                                                                     |                          | 19      |                    |
|                                                                     | 20 Tax-exempt bond liabilities                                                                                                                                          |                          | 20      |                    |
|                                                                     | 21 Escrow or custodial 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                                                                                                       | 66,491                   | 23      |                    |
|                                                                     | 24 Unsecured notes and loans payable to unrelated third parties                                                                                                         | 6,590                    | 24      |                    |
|                                                                     | 25 Other liabilities. Complete Part X of Schedule D                                                                                                                     |                          | 25      |                    |
|                                                                     | 26 <b>Total liabilities.</b> Add lines 17 through 25                                                                                                                    |                          | 73,081  | 26                 |
| <b>Net Assets or Fund Balances</b>                                  | Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.                                          |                          |         |                    |
|                                                                     | 27 Unrestricted net assets                                                                                                                                              |                          | 27      |                    |
|                                                                     | 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                                                                                                     | 154,894                  | 32      | 484,099            |
| 33 Total net assets or fund balances                                | 154,894                                                                                                                                                                 | 33                       | 484,099 |                    |
| 34 <b>Total liabilities and net assets/fund balances</b>            |                                                                                                                                                                         | 227,975                  | 34      | 484,099            |

**Part XI Financial Statements and Reporting**

- 1 Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .
- b Were the organization's financial statements audited by an independent accountant? . . . . .
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:  
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- 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? . . . . .
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

|    | Yes | No |
|----|-----|----|
|    |     |    |
| 2a |     | X  |
| 2b |     | X  |
| 2c |     |    |
|    |     |    |
| 3a |     | X  |
| 3b |     |    |

Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
**(Including Information on Listed Property)**

▶ See separate instructions.

▶ Attach to your tax return.

OMB No 1545-0172

**2009**Attachment  
Sequence No **67**

Name(s) shown on return

VETERANS OF FOREIGN WARS POST 1863 PROMOTE SUPPORT OF FOREIGN SERVICE MEMBERS

Business or activity to which this form relates

Identifying number

23-7155 768

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

|    |                                                                                                                                                   |                              |                  |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1  | Maximum amount. See the instructions for a higher limit for certain businesses . . . . .                                                          | 1                            | \$250,000        |
| 2  | Total cost of section 179 property placed in service (see instructions) . . . . .                                                                 | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .                                                | 3                            | \$800,000        |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .                                                        | 4                            |                  |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . | 5                            |                  |
| 6  | (a) Description of property                                                                                                                       | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property. Enter the amount from line 29 . . . . .                                                                                          | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .                                                    | 8                            |                  |
| 9  | Tentative deduction. Enter the smaller of line 5 or line 8 . . . . .                                                                              | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2008 Form 4562 . . . . .                                                                   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .                      | 11                           |                  |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .                                                   | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶ . . . . .                                                           | 13                           |                  |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

|    |                                                                                                                                                       |    |      |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------|----|------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . . | 14 |      |
| 15 | Property subject to section 168(f)(1) election . . . . .                                                                                              | 15 |      |
| 16 | Other depreciation (including ACRS) . . . . .                                                                                                         | 16 | 3718 |

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

|    |                                                                                                                                                                      |    |  |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2009 . . . . .                                                                           | 17 |  |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/> |    |  |

**Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|----------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      |                                                                            |                     |                |            |                            |
| b 5-year property              |                                      |                                                                            |                     |                |            |                            |
| c 7-year property              |                                      |                                                                            |                     |                |            |                            |
| d 10-year property             |                                      |                                                                            |                     |                |            |                            |
| e 15-year property             |                                      |                                                                            |                     |                |            |                            |
| f 20-year property             |                                      |                                                                            |                     |                |            |                            |
| g 25-year property             |                                      |                                                                            | 25 yrs.             |                | S/L        |                            |
| h Residential rental property  |                                      |                                                                            | 27.5 yrs.           | MM             | S/L        |                            |
| i Nonresidential real property |                                      |                                                                            | 39 yrs.             | MM             | S/L        |                            |
|                                | 2007-01                              | 25,000                                                                     | 37.5                | MM             | S/L        | 266                        |

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

|                |  |  |         |    |     |  |
|----------------|--|--|---------|----|-----|--|
| 20a Class life |  |  |         |    | S/L |  |
| b 12-year      |  |  | 12 yrs. |    | S/L |  |
| c 40-year      |  |  | 40 yrs. | MM | S/L |  |

**Part IV Summary (See instructions.)**

|    |                                                                                                                                                                                                                      |    |      |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------|
| 21 | Listed property. Enter amount from line 28 . . . . .                                                                                                                                                                 | 21 |      |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions . . . . . | 22 | 3984 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .                                                                    | 23 |      |

For Paperwork Reduction Act Notice, see separate instructions.

Cat No 12906N

Form **4562** (2009)

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

| <b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No                                                     |                               |                                           |                            |                                                              | <b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No |                          |                               |                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------|----------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------|---------------------------------|
| (a)<br>Type of property (list vehicles first)                                                                                                                                                | (b)<br>Date placed in service | (c)<br>Business/investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period                                                                                 | (g)<br>Method/Convention | (h)<br>Depreciation deduction | (i)<br>Elected section 179 cost |
| <b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . . . . . |                               |                                           |                            |                                                              |                                                                                                        |                          | <b>25</b>                     |                                 |
| <b>26</b> Property used more than 50% in a qualified business use:                                                                                                                           |                               |                                           |                            |                                                              |                                                                                                        |                          |                               |                                 |
|                                                                                                                                                                                              |                               | %                                         |                            |                                                              |                                                                                                        |                          |                               |                                 |
|                                                                                                                                                                                              |                               | %                                         |                            |                                                              |                                                                                                        |                          |                               |                                 |
|                                                                                                                                                                                              |                               | %                                         |                            |                                                              |                                                                                                        |                          |                               |                                 |
| <b>27</b> Property used 50% or less in a qualified business use:                                                                                                                             |                               |                                           |                            |                                                              |                                                                                                        |                          |                               |                                 |
|                                                                                                                                                                                              |                               | %                                         |                            |                                                              |                                                                                                        | S/L -                    |                               |                                 |
|                                                                                                                                                                                              |                               | %                                         |                            |                                                              |                                                                                                        | S/L -                    |                               |                                 |
|                                                                                                                                                                                              |                               | %                                         |                            |                                                              |                                                                                                        | S/L -                    |                               |                                 |
| <b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .                                                                                        |                               |                                           |                            |                                                              |                                                                                                        |                          | <b>28</b>                     |                                 |
| <b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .                                                                                                     |                               |                                           |                            |                                                              |                                                                                                        |                          | <b>29</b>                     |                                 |

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

|                                                                                                             | (a)<br>Vehicle 1 | (b)<br>Vehicle 2 | (c)<br>Vehicle 3 | (d)<br>Vehicle 4 | (e)<br>Vehicle 5 | (f)<br>Vehicle 6 |
|-------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . . . . |                  |                  |                  |                  |                  |                  |
| <b>31</b> Total commuting miles driven during the year . . . . .                                            |                  |                  |                  |                  |                  |                  |
| <b>32</b> Total other personal (noncommuting) miles driven . . . . .                                        |                  |                  |                  |                  |                  |                  |
| <b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .                             |                  |                  |                  |                  |                  |                  |
| <b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .                       | Yes              | No               | Yes              | No               | Yes              | No               |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .               |                  |                  |                  |                  |                  |                  |
| <b>36</b> Is another vehicle available for personal use? . . . . .                                          |                  |                  |                  |                  |                  |                  |

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

|                                                                                                                                                                                                                                            | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .                                                                                        |     |    |
| <b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . . |     |    |
| <b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .                                                                                                                                                         |     |    |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .                                                   |     |    |
| <b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .                                                                                                                    |     |    |

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

| (a)<br>Description of costs                                                                    | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|------------------------------------------------------------------------------------------------|---------------------------------|---------------------------|---------------------|------------------------------------------|-----------------------------------|
| <b>42</b> Amortization of costs that begins during your 2009 tax year (see instructions):      |                                 |                           |                     |                                          |                                   |
|                                                                                                |                                 |                           |                     |                                          |                                   |
| <b>43</b> Amortization of costs that began before your 2009 tax year . . . . .                 |                                 |                           |                     |                                          | <b>43</b>                         |
| <b>44</b> Total. Add amounts in column (f). See the instructions for where to report . . . . . |                                 |                           |                     |                                          | <b>44</b>                         |

Form **4797**Department of the Treasury  
Internal Revenue Service (99)**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ See separate instructions.

OMB No 1545-0184

**2009**Attachment  
Sequence No 27

Name(s) shown on return

**VETERANS FOREIGN WARS POST 1863**

Identifying number

**23-7155 768**

- 1 Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

**1 535,000****Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

| 2 | (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|---|-----------------------------|-----------------------------------|-------------------------------|-----------------------|---------------------------------------------------------|----------------------------------------------------------------|-------------------------------------------------------------|
|   | <b>VFW BUILDING</b>         |                                   | <b>6/16/2009</b>              | <b>535,000</b>        | <b>142,394</b>                                          | <b>349,261</b>                                                 | <b>328,133</b>                                              |
|   |                             |                                   |                               |                       |                                                         |                                                                |                                                             |
|   |                             |                                   |                               |                       |                                                         |                                                                |                                                             |

- 3 Gain, if any, from Form 4684, line 43 . . . . .
- 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .
- 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .
- 6 Gain, if any, from line 32, from other than casualty or theft. . . . .
- 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .

**3**

**4**

**5**

**6**

**7 328,133**

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8 Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .
- 9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) . . . . .

**8**

**9 328,133**

**Part II Ordinary Gains and Losses** (see instructions)

- 10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

|  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

- 11 Loss, if any, from line 7 . . . . .
- 12 Gain, if any, from line 7 or amount from line 8, if applicable . . . . .
- 13 Gain, if any, from line 31 . . . . .
- 14 Net gain or (loss) from Form 4684, lines 35 and 42a . . . . .
- 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .
- 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .
- 17 Combine lines 10 through 16 . . . . .
- 18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below For individual returns, complete lines a and b below:

**11 ( )**

**12**

**13**

**14**

**15**

**16**

**17**

- a If the loss on line 11 includes a loss from Form 4684, line 39, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . .
- b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . .

**18a**

**18b**

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2009)

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
 (see instructions)

| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: |  | (b) Date acquired<br>(mo., day, yr.) | (c) Date sold (mo.,<br>day, yr.) |
|-------------------------------------------------------------------------|--|--------------------------------------|----------------------------------|
| A                                                                       |  |                                      |                                  |
| B                                                                       |  |                                      |                                  |
| C                                                                       |  |                                      |                                  |
| D                                                                       |  |                                      |                                  |

  

| These columns relate to the properties on lines 19A through 19D. ▶                                                                                                                        |                                                                                                                                                                                   | Property A | Property B | Property C | Property D |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|
| 20                                                                                                                                                                                        | Gross sales price (Note: See line 1 before completing.) . . . . .                                                                                                                 | 20         |            |            |            |
| 21                                                                                                                                                                                        | Cost or other basis plus expense of sale . . . . .                                                                                                                                | 21         |            |            |            |
| 22                                                                                                                                                                                        | Depreciation (or depletion) allowed or allowable . . . . .                                                                                                                        | 22         |            |            |            |
| 23                                                                                                                                                                                        | Adjusted basis. Subtract line 22 from line 21. . . . .                                                                                                                            | 23         |            |            |            |
| 24                                                                                                                                                                                        | Total gain. Subtract line 23 from line 20 . . . . .                                                                                                                               | 24         |            |            |            |
| <b>25 If section 1245 property:</b>                                                                                                                                                       |                                                                                                                                                                                   |            |            |            |            |
| a                                                                                                                                                                                         | Depreciation allowed or allowable from line 22 . . . . .                                                                                                                          | 25a        |            |            |            |
| b                                                                                                                                                                                         | Enter the smaller of line 24 or 25a . . . . .                                                                                                                                     | 25b        |            |            |            |
| <b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.                                       |                                                                                                                                                                                   |            |            |            |            |
| a                                                                                                                                                                                         | Additional depreciation after 1975 (see instructions) . . . . .                                                                                                                   | 26a        |            |            |            |
| b                                                                                                                                                                                         | Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) . . . . .                                                                               | 26b        |            |            |            |
| c                                                                                                                                                                                         | Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e . . . . .                                             | 26c        |            |            |            |
| d                                                                                                                                                                                         | Additional depreciation after 1969 and before 1976. . . . .                                                                                                                       | 26d        |            |            |            |
| e                                                                                                                                                                                         | Enter the smaller of line 26c or 26d . . . . .                                                                                                                                    | 26e        |            |            |            |
| f                                                                                                                                                                                         | Section 291 amount (corporations only) . . . . .                                                                                                                                  | 26f        |            |            |            |
| g                                                                                                                                                                                         | Add lines 26b, 26e, and 26f. . . . .                                                                                                                                              | 26g        |            |            |            |
| <b>27 If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). |                                                                                                                                                                                   |            |            |            |            |
| a                                                                                                                                                                                         | Soil, water, and land clearing expenses . . . . .                                                                                                                                 | 27a        |            |            |            |
| b                                                                                                                                                                                         | Line 27a multiplied by applicable percentage (see instructions) . . . . .                                                                                                         | 27b        |            |            |            |
| c                                                                                                                                                                                         | Enter the smaller of line 24 or 27b . . . . .                                                                                                                                     | 27c        |            |            |            |
| <b>28 If section 1254 property:</b>                                                                                                                                                       |                                                                                                                                                                                   |            |            |            |            |
| a                                                                                                                                                                                         | Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions) . . . . . | 28a        |            |            |            |
| b                                                                                                                                                                                         | Enter the smaller of line 24 or 28a . . . . .                                                                                                                                     | 28b        |            |            |            |
| <b>29 If section 1255 property:</b>                                                                                                                                                       |                                                                                                                                                                                   |            |            |            |            |
| a                                                                                                                                                                                         | Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .                                                                             | 29a        |            |            |            |
| b                                                                                                                                                                                         | Enter the smaller of line 24 or 29a (see instructions) . . . . .                                                                                                                  | 29b        |            |            |            |

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

|    |                                                                                                                                                                                   |    |  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 30 | Total gains for all properties. Add property columns A through D, line 24 . . . . .                                                                                               | 30 |  |
| 31 | Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .                                                                          | 31 |  |
| 32 | Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 37. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . . | 32 |  |

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
 (see instructions)

|                                                                                                        | (a) Section<br>179 | (b) Section<br>280F(b)(2) |
|--------------------------------------------------------------------------------------------------------|--------------------|---------------------------|
| 33 Section 179 expense deduction or depreciation allowable in prior years. . . . .                     | 33                 |                           |
| 34 Recomputed depreciation (see instructions) . . . . .                                                | 34                 |                           |
| 35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . . | 35                 |                           |