



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2009

Open to Public
Inspection

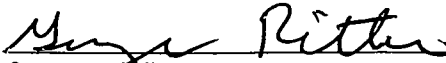

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2009 calendar year, or tax year beginning , 2009, and ending , 20	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization, number and street, city, town, state, and ZIP code VETERANS OF FOREIGN WARS POST 1860 1847 N ROYAL AVENUE FRONT ROYAL VA 22630
	D Employer identification number 54-1242139
	E Telephone number 540-635-8134
	G Gross receipts \$ 78836.
F Name and address of principal officer: GEORGE A RITTER 23 RICHMOND RO FRONT ROYAL VA 22630	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(19) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: N/A	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	
L Year of formation 1982 M State of legal domicile VA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities PROVIDE RECREATIONAL FACILITIES FOR MEMBER VETERANS, VISIT SICK AND DISABLED VETERANS, PROVIDE BUGLERS FOR VETERANS FUNERALS, SUPPORT LOCAL CHARITIES, PROVIDE SCHOLARSHIPS AND FLAGS TO SCHOOLS			
	2 Check this box <input type="checkbox"/> 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)		
	4	Number of independent voting members of the governing body (Part VI, line 1b)		
	5	Total number of employees (Part V, line 2a)		
	6	Total number of volunteers (estimate if necessary)		
Revenue	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12		
	7b	Net unrelated business taxable income from Form 990-T, line 34		
		Prior Year	Current Year	
	8	16734.	12391.	
	9			
	10	2379.	226.	
	11	90346.	66219.	
	12	109459.	78836.	
	Expenses	13	3581.	
		14	802.	
15		82198.	57637.	
16a				
17		73901.	69762.	
18		160482.	127399.	
19		-51023.	-48563.	
Net Assets or Fund Balances		20	154020.	105657.
		21	314.	512.
		22	153706.	105145.
		Beginning of Current Year	End of Year	

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	 Signature of officer GEORGE RITTER Type or print name and title		Date 05/10/2010 5-13-10
	Preparer's signature:  Date: 05/10/2010 Check if self-employed: <input type="checkbox"/> Preparer's identifying number (see instructions): 226-84-0082		
Paid Preparer's Use Only	Firms name (or yours if self-employed), address, and ZIP + 4: BRYAN WILLIAMS CPA PC P O BOX 11 FRONT ROYAL VA 22630-		EIN: 26-1144365 Phone no: 540-631-9636

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.

Form 990 (2009)

SCANNED JUL 06 2010

Part III Statement of Program Service Accomplishments

- 1 Briefly describe the organization's mission
 PROVIDE FACILITIES AND BENEFITS FOR MEMBER VETERANS AND PROVIDE
 COMMUNITY SUPPORT THROUGH CHARITABLE CONTRIBUTIONS AND
 SCHOLARSHIPS TO LOCAL STUDENTS
- 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 \$ 127399 . including grants of \$) (Revenue \$)

PROVIDE RECREATIONAL FACILITIES FOR MEMBER VETERANS, VISIT SICK AND
 DISABLED VETERANS, PROVIDE BUGLERS FOR VETERANS FUNERALS, SUPPORT
 LOCAL CHARITIES, PROVIDE SCHOLARSHIPS TO STUDENTS AND FLAGS TO
 SCHOOLS

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 ► 127399 .

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 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		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 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	X	
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI		
• 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		
• 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		
• 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		
• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		
• 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		
12 Did the organization obtain a separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII		X
12A Was the organization included in consolidated, independent audited financial statement for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	Yes	No
	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		X
18 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		X
19 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	X	
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X

Form 990 (2009)

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 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
22 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
23 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 employee's? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to question 25		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		
25b 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 990EZ? If "Yes," complete Schedule L, Part I		
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, 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
28 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)		
28a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28c 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
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 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
34 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
35 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
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 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
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part IV, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Form 990 (2009)

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Form 990 (2009)

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

1a	344
-----------	-----

b Enter the number of voting members that are independent

1b	344
-----------	-----

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?

2		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?

3		X
----------	--	---

4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?

4		X
----------	--	---

5 Did the organization become aware during the year of a material diversion of the organization's assets?

5		X
----------	--	---

6 Does the organization have members or stockholders?

6	X	
----------	---	--

7a Does the organization have members, stockholders, or other persons who may elect one of more members of the governing body?

7a	X	
-----------	---	--

b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?

7b	X	
-----------	---	--

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:**a** The governing body?

8a	X	
-----------	---	--

b Each committee with authority to act on behalf of the governing body?

8b	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

9		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?

10a		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?

10b		
------------	--	--

11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?

11		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

12a		X
------------	--	---

b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

12b		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

12c		X
------------	--	---

13 Does the organization have a written whistleblower policy?

13	X	
-----------	---	--

14 Does the organization have a written document retention and destruction policy?

14	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?

15a		X
------------	--	---

b Other officers or key employees of the organization?

15b		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?

16a		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?

16b		
------------	--	--

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

► SANDY RAMEY 1847 N ROY FRONT ROYA VA 22630 540-635-8134

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
GEORGE RITTER										
COMMANDER	1			X				0	0	0
DOUGLAS HORN										
SR VICE COMMAN	1			X				0	0	0
MICHAEL KOHRT										
JR VICE COMMAN	1			X				0	0	0
RONALD KINCER										
QUARTERMASTER	1			X				0	0	0
WILLIAM HALL										
JUDGE ADVOCATE	1			X				0	0	0
JOHN KEEP										
CHAPLIAN	1			X				0	0	0
DAVID FINN										
SURGEON	1			X				0	0	0
EMMETT DUNCAN										
OFFICER OF DAY	1			X				0	0	0
R MCMILLIAN										
SERVICE OFFICE	1			X				0	0	0
BILLY ADAMS										
GUARD	1			X				0	0	0
FRED STOKI										
3YR TRUSTEE	1	X						0	0	0
JAMES HEFLIN										
2YR TRUSTEE	1	X						0	0	0
CHARLES CARTER										
1YR TRUSTEE	1	X						0	0	0
JEFFREY COOK										
HOUSE COMM	1			X				0	0	0
JOS MCFADDEN										
HOUSE COMM	1			X				0	0	0
BILLY ROSE										
HOUSE COMM	1			X				0	0	0

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
LESLEY DEAVERS CLUB MANAGER	40				X			36042.	0	0
SANDY RAMEY ACCOUNTANT	6				X			9440.	0	0
1b Total								45482.	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ►

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a			
	b Membership dues	1b 2526.			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 9865.			
	g Noncash contributions included in lines 1a-1f	\$			
	h Total. Add lines 1a-1f	12391.			
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 other similar amounts)		226.	
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
6a Gross Rents		(i) Real	(ii) Personal		
b Less rental expenses					
c Rental income or (loss)					
d Net rental income or (loss)					
7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other		
b Less cost or other basis and sales expenses					
c Gain or (loss)					
d Net gain or (loss)					
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) 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 See Part IV, line 19		a	55985.		
b Less direct expenses		b	12960.		
c Net income or (loss) from gaming activities			43025.		43025.
10a Gross sales of inventory, less returns and allowances		a	47249.		
b Less cost of goods sold		b	33557.		
c Net income or (loss) from sales of inventory			13692.		13692.
Miscellaneous Revenue		Business Code			
11a MISCELLANEOUS		9502.		9502.	
b					
c					
d All other revenue					
e Total. Add lines 11a-11d		9502.			
12 Total revenue See instructions		78836.		66445.	

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) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) 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	50580.	50580.		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	2457.	2457.		
10 Payroll taxes	4600.	4600.		
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	2338.	2338.		
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	1074.	1074.		
13 Office expenses	3645.	3645.		
14 Information technology				
15 Royalties				
16 Occupancy	27232.	27232.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1545.	1545.		
20 Interest	18.	18.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	9309.	9309.		
23 Insurance	8024.	8024.		
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 DUES & SUBSCRIPTIONS	1494.	1494.		
b TAXES & LICENSES	1095.	1095.		
c BANK SERVICE FEE	18.	18.		
d STATE SALES TAX	3809.	3809.		
e SUPPLIES	3432.	3432.		
f All other expenses	6729.	6729.		
25 Total functional expenses. Add lines 1 through 24f	127399.	127399.		
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) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	4000.	1	4000.
	2 Savings and temporary cash investments	67036.	2	27982.
	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 Sch. 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	5860.	8	5860.
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a 366454.		
	b Less accumulated depreciation	10b 298639.	77124.	10c 67815.
	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 Total assets. Add lines 1 through 15 (must equal line 34).	154020.	16	105657.	
Liabilities	17 Accounts payable and accrued expenses	314.	17	512.
	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		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25.	314.	26	512.
Net Assets or Fund Balances	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 checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	153706.	30	105145.
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	153706.	33	105145.	
34 Total liabilities and net assets/fund balances	154020.	34	105657.	

Form 990 (2009)

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?

2a		X
----	--	---

b Were the organization's financial statements audited by an independent accountant?

2b		X
----	--	---

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?

2c		
----	--	--

If the organization changed either its oversight process or selected 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 of 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?

3a		X
----	--	---

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

3b		
----	--	--

Form 990 (2009)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes" to Form 990,

Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009**Open to Public
Inspection**

Name of the organization

VETERANS OF FOREIGN WARS POST 1860

Employer identification number

54-1242139

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, reporting of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1 a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2009

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

(continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibitionb ☐ Scholarly researchc ☐ Preservation for future generationsd ☐ Loan or exchange programse ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No**Part IV Escrow and Custodial Arrangements.**

Complete if organization answered "Yes" to Form 990, Part IV, line 9,

or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ☐ 0.00 %b Permanent endowment ☐ 0.00 %c Term endowment ☐ 0.00 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments - Land, Buildings, and Equipment.

See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book value
1a Land				
b Buildings	283,041.		216,888.	66,153.
c Leasehold improvements				
d Equipment	67,743.		66,081.	1,662.
e Other	15,670.		15,670.	
Total. Add lines 1a through 1e (Column (d) should equal Form 990, Part X, column (B), line 10(c))				67,815.

Schedule D (Form 990) 2009

Part XI	Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements
----------------	---

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	78,836.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	127,399.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	(48,563.)
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	(48,563.)

Part XII	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
----------	--

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIV)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIV)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)		5	

Part XIII	Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
-----------	--

1	Total expenses and losses per audited financial statements		1		
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d		2e		
3	Subtract line 2e from line 1		3		
4	Amounts included on Form 990, Part IX, line 25, but not on line 1				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines 4a and 4b		4c		
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)		5		

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization

VETERANS OF FOREIGN WARS POST 1860

Employer identification number

54-1242139

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17
Form 990-EZ filers are not required to complete this part

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | | | |
|-----------------------------------|----------------------------------|-----------------------------------|---------------------------------------|
| a <input type="checkbox"/> | Mail solicitations | e <input type="checkbox"/> | Solicitation of non-government grants |
| b <input type="checkbox"/> | Internet and email solicitations | f <input type="checkbox"/> | Solicitation of government grants |
| c <input type="checkbox"/> | Phone solicitations | g <input type="checkbox"/> | Special fundraising events |
| d <input type="checkbox"/> | In-person solicitations | | |
- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

- 3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events	
		(event type)	(event type)	(total number)	(add col (a) through col (c))	
Revenue	1	Gross receipts				
	2	Less Charitable contributions				
	3	Gross income (line 1 minus line 2)				
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses				
	10	Direct expense summary Add lines 4 through 9 in column (d)				
	11	Net income summary Combine line 3, column (d), and line 10				

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
1 Gross revenue	38,399.	81,265.		119,664.
2 Cash prizes		67,455.		67,455.
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes 0.0% <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes 0.0% <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes 0.0% <input checked="" type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d)				67,455.
8 Net gaming income summary Combine line 1, column d, and line 7				52,209.

9 Enter the state(s) in which the organization operates gaming activities VA

a Is the organization licensed to operate gaming activities in each of these states?

9a | X |

b If "No," Explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

10a | | X

b If "Yes," Explain

11 Does the organization operate gaming activities with nonmembers?

11 | | X

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

12 | | X

Yes	No
-----	----

13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a	100.00 %
b An outside facility	13b	0.00 %

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

15a		X
-----	--	---

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ LESLEY DEAVERS

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ ORGANIZE GAMING ACTIVITIES

☐ Director/officer☒ Employee☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

17a	X	
-----	---	--

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Schedule G (Form 990 or 990-EZ) 2009

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990
Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

VETERANS OF FOREIGN WARS POST 1860

Employer identification number

54-1242139

PART VI

LINE 6 - THE ORGANIZATION IS COMPRISED OF INDIVIDUAL MEMEBRS

LINE 7A - GOVERNING BODY IS ELECTED BY GENERAL MEMBERSHIP

LINE 7B - DECISIONS OF GOVEERNING BODY MUST BE APPROVED BY MAJORITY OF
GENERAL MEMBERSHIP BEFORE IMPLEMENTATION

2009 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Bus. 179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
-------------	-----------	------	----------	-----------------	-------	--------	-----------	----	-------------	---------------	-----------	-----------	-------------	------------	-------------	-----------

Form: VFW - PROGRAM SERVICES

Rental Property: N/A

Depreciation Class: Furniture and fixtures nonrental

In Service Year: 1992

CUE STICKS	03/92	61	100		61	SL	10.0		61							
CARPET	06/92	215	100		215	SL	10.0		215							
		---			---				---							
		276			276				276							

In Service Year: 1993

BLINDS	01/93	34	100		34	SL	10.0		34			150				
DESK	02/93	150	100		150	SL	10.0		150			70				
POOL LIGHT	03/93	70	100		70	SL	10.0		70			275				
SHADES	10/93	275	100		275	SL	10.0		275			275				
SHADES	11/93	275	100		275	SL	10.0		275			1106				
CARPET	12/93	1106	100		1106	SL	10.0		1106			432				
TV	12/93	432	100		432	SL	10.0		432			---				
		---			---				---			2308				
		2342			2342				2342							

In Service Year: 1994

LIGHT FIXTUR	06/94	43	100		43	SL	10.0		43							
--------------	-------	----	-----	--	----	----	------	--	----	--	--	--	--	--	--	--

In Service Year: 1995

WIDESCREEN T	07/95	2330	100		2330	SL	10.0		2330			2330				
PATIO CHAIRS	07/95	52	100		52	SL	10.0		52			52				
BAR STOOLS	10/95	3511	100		3511	SL	10.0		3511			3511				
		---			---				---			---				
		5893			5893				5893							

Description	Date	Acqd	Cost	Bus. Use	Spec.	179+	Basis	Method	Rec.	Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
In Service Year: 1997																			
BLINDS	01/97		338	100			338	SL	10.0			338			338				
LOUNGE CHAIR	03/97		4428	100			4428	SL	10.0			4428			4428				
			----				----					----			----				
			4766				4766					4766			4766				
In Service Year: 1998																			
VIKING 5 OFF	04/98		252	100			252	SL	10.0			252			252				
VIKING DESK	03/98		292	100			292	SL	10.0			292			292				
KMART AUX DE	10/98		42	100			42	SL	10.0			42			42				
CONFERENCE C	11/98		252	100			252	SL	10.0			252			248		4		
			----				----					----			----		-		
			838				838					838			834		4		
In Service Year: 2001																			
10 CHAIRS	10/01		499	100			499	SL	10.0			399	50	50	399		50		
14CHAIRS 4 D	09/01		860	100			860	SL	10.0			688	86	86	688		86		
			----				----					----			----		----		
			1359				1359					1087	136	136	1087		136		
In Service Year: 2002																			
VARIOUS	12/02		154	100			154	SL	7.0			154			154				
Depreciation Class: Land improvements																			
In Service Year: 1982																			
LAND	06/82		8250	100															
BUILDING	01/82		75228	100			75228	SL	15.0			67706	2507	2508	67706		2507		
			----				----					----			----		----		
			83478				75228					67706	2507	2508	67706		2507		
In Service Year: 1983																			

2009 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
VARIOUS DEPR	01/83	18870	100		18870	SL	5.0		18870							
In Service Year: 1986																
SHELTER	01/86	17169	100		17169	SL	30.0		13159	572	572	13159	572			
IMPROVEMENTS	01/86	6500	100		6500	SL	30.0		4984	217	217	4984	217			
XEROX	01/86	507	100		507	SL	5.0		507							
		-----			-----				-----	-----	-----	-----	-----			
		24176			24176				18650	789	789	18143	789			
In Service Year: 1987																
CASH REGISTE	01/87	400	100		400	SL	5.0		400							
BUILDING ADD	01/87	60317	100		60317	SL	30.0		44232	2011	2010	44232	2011			
KITCHEN EQUI	01/87	6826	100		6826	SL	10.0		6826			6826				
		-----			-----				-----	-----	-----	-----	-----			
		67543			67543				51458	2011	2010	51058	2011			
In Service Year: 1989																
VINYL SIDING	01/89	6625	100		6625	SL	10.0		6625							
TABLE & CHAI	01/89	2668	100		2668	SL	5.0		2668							
COOLERS	01/89	2918	100		2918	SL	5.0		2918							
		-----			-----				-----	-----	-----	-----	-----			
		12211			12211				12211							
In Service Year: 1990																
ELECTRIC SER	10/90	3500	100		3500	SL	15.0		3500			3500				
POOL TABLE	02/90	500	100		500	SL	5.0		500							
		-----			-----				-----	-----	-----	-----	-----			
		4000			4000				4000							
In Service Year: 1991																
VACCUM CLEAN	12/91	141	100		141	SL	5.0		141							

Description	Date	Bus. 179+ Use Spec.	Basis	Method	Rec. Per.	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date
In Service Year: 1992													
NEW ROOF	08/92	1567 100	1567 SL		31.5	817	50	50	806	39			
DRAINAGE SYS	10/92	206 100	206 SL		31.5	107	7	7	105	5			
INSULATION	10/92	475 100	475 SL		31.5	245	15	15	242	12			
OFFICE FIXTU	10/92	65 100	65 SL		10.0	65							
		----	----			----	--	--	----	--			
		2313	2313			1234	72	72	1153	56			
In Service Year: 1993													
ROOF	05/93	12412 100	12412 SL		31.5	6173	394	394	6089	310			
AIR CONDITIO	06/93	4000 100	4000 SL		7.0	4000							
		----	----			----	---	---	----	---			
		16412	16412			10173	394	394	6089	310			
In Service Year: 1994													
HANDICAPPED	07/94	14580 100	14580 SL		31.5	5588	463	463	5490	365			
In Service Year: 1995													
PATIO FENCE	04/95	79 100	79 SL		7.0	79							
TILED LADIES	07/95	408 100	408 SL		7.0	408							
		---	---			---							
		487	487			487							
In Service Year: 1997													
POLE BARN	06/97	4698 100	4698 SL		10.0	4698			4698				
RAILING	09/97	110 100	110 SL		10.0	110			110				
SOUND SYSTEM	12/97	6695 100	6695 SL		10.0	6695			6695				
		----	----			----			----				
		11503	11503			11503				11503			
In Service Year: 1998													

Description	Date Acq'd	Cost	Bus. Use	Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
CARPET & TRE	02/98	968	100		968	SL	7.0		968			968				
AUDIO SYSTEM	05/98	827	100		827	SL	7.0		827			827				
VARIOUS IMPR	07/98	214	100		214	SL	39.0		57	5	5	57	5			
CARPET	07/98	520	100		520	SL	7.0		520			520				
		----			----				----	-	-	----	-			
		2529			2529				2372	5	5	2372	5			
In Service Year: 2002																
VARIOUS	12/02	1914	100		1914	SL	27.5		421	70	70	421	70			
In Service Year: 2004																
ROOF	10/04	17760	100		17760	SL	39.0		1916	455	455	1916	455			
In Service Year: 2005																
CARPET	02/05	4345	100		4345	SL	7.0		2430	621	620	2430	621			
NEW VINYL	08/05	779	100		779	SL	10.0		260	78	78	260	78			
		----			----				----	----	----	----	----			
		5124			5124				2690	699	698	2690	699			
Depreciation Class: Machinery and equipment other																
In Service Year: 1991																
COFFEE MACHI	12/91	130	100		130	SL	5.0		130							
In Service Year: 1992																
TAPE RECORDE	06/92	27	100		27	SL	5.0		27							
ELECTRIC TYP	08/92	259	100		259	SL	5.0		259							
CABLE	09/92	62	100		62	SL	5.0		62							
INTERCOM	11/92	100	100		100	SL	5.0		100							
		----			----				----							
		448			448				448							
In Service Year: 1993																

2009 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Spec.	Basls	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date. Sold
PROGRAMS-COM	01/93	244	100		244	SL	5.0		244							
TRACTOR	04/93	1300	100		1300	SL	5.0		1300							
COMPRESSOR	07/93	506	100		506	SL	5.0		506							
TOASTER	09/93	52	100		52	SL	5.0		52							
COMPUTER	10/93	1093	100		1093	SL	5.0		1093							
AIR CONDITIO	10/93	800	100		800	MACRS150	7.0		800							
		----			----				----							
		3995			3995				3995							
In Service Year: 1994																
KITCHEN POTS	01/94	298	100		298	SL	5.0		298							
STOCK POTS	03/94	39	100		39	SL	5.0		39							
BUSH HOG	04/94	530	100		530	SL	5.0		530							
VIDEO MONITO	07/94	313	100		313	SL	5.0		313							
BBQ GRILL	08/94	188	100		188	SL	5.0		188							
OFFICE CALCU	09/94	73	100		73	SL	5.0		73							
TAPE RECORDE	09/94	32	100		32	SL	5.0		32							
POOL TABLE	10/94	1800	100		1800	SL	5.0		1800							
KITCHEN GRIL	10/94	597	100		597	SL	5.0		597							
CALCULATOR	10/94	56	100		56	SL	5.0		56							
PANS	10/94	248	100		248	SL	5.0		248							
PRINTER	11/94	215	100		215	SL	5.0		215							
		----			----				----							
		4389			4389				4389							
In Service Year: 1995																
LOTS 1,2,3 P	02/95	400	100		400	SL	5.0		400							
OFRMSTS CALC	09/95	57	100		57	SL	5.0		57							

2009 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Spec.	179+	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
GANG MOWEK	12/95	500	100			500	SL	5.0		500							
		---				---				---							
		957				957				957							
In Service Year: 1996																	
VACCUM	04/96	162	100			162	SL	5.0		162							
WEED EATER	05/96	103	100			103	SL	5.0		103							
RCA COLOR TV	05/96	395	100			395	SL	5.0		395							
COMMERCIAL T	06/96	478	100			478	SL	5.0		478							
MATTRESS FOR	07/96	261	100			261	SL	5.0		261							
ICE MACHINE	08/96	2077	100			2077	SL	5.0		2077							
CONF TABLES	08/96	1703	100			1703	SL	5.0		1703							
CLUB OFF CHA	08/96	152	100			152	SL	5.0		152							
10 FT LADDER	09/96	88	100			88	SL	5.0		88							
POST CHAIR	09/96	102	100			102	SL	5.0		102							
VACCUM	10/96	125	100			125	SL	5.0		125							
PHONES	10/96	60	100			60	SL	5.0		60							
2 CASH REGIS	10/96	293	100			293	SL	5.0		293							
FILE CABINET	11/96	51	100			51	SL	5.0		51							
HEATERS	12/96	73	100			73	SL	5.0		73							
		---				---				---							
		6123				6123				6123							
In Service Year: 1997																	
WEED EATER	06/97	80	100			80	SL	5.0		80							
COOLER	06/97	1024	100			1024	SL	5.0		1024							
6 BAR STOOLS	06/97	326	100			326	SL	5.0		326							
FRIDGE & HUM	07/97	857	100			857	SL	5.0		857							

2009 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Spec. 179+	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
AIR CONDITIO	07/97	679	100		679 SL	5.0		679							
PHONE	07/97	40	100		40 SL	5.0		40							
FOOD PROCESS	07/97	37	100		37 SL	5.0		37							
2 WATER TANK	09/97	146	100		146 SL	5.0		146							
BAR COOLER	09/97	1750	100		1750 SL	5.0		1750							
CANNON COPIE	11/97	352	100		352 SL	5.0		352							
TAPE RECORDER	12/97	40	100		40 SL	5.0		40							
		-----			-----			-----							
		5331			5331			5331							
In Service Year: 1998															
NEW WATER HE	02/98	1450	100		1450 SL	7.0		1450			1450				
LAWN MOWER	03/98	145	100		145 SL	7.0		145			145				
VARIOUS	03/98	193	100		193 SL	7.0		193			193				
CASH REGISTE	03/98	321	100		321 SL	7.0		321			321				
SMOKE DETECT	04/98	415	100		415 SL	7.0		415			415				
MEAT SLICER	04/98	725	100		725 SL	7.0		725			725				
		-----			-----			-----			-----				
		3249			3249			3249			3249				
In Service Year: 1999															
TYPEWRITER T	01/99	55	100		55 SL	10.0		55			55				
EASEL	03/99	45	100		45 SL	10.0		45			45				
CHAIR	09/99	127	100		127 SL	10.0		119	8		119		8		
TYPEWRITER	01/99	100	100		100 SL	7.0		100							
FAX MACHINE	01/99	187	100		187 SL	7.0		187							
WEED EATER	05/99	161	100		161 SL	7.0		161							
2 AIR CONDIT	08/99	690	100		690 SL	7.0		690							

2009 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Spec.	Basls	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
VACCUM	08/99	146	100		146	SL	7.0		146							
CART	11/99	130	100		130	SL	7.0		130							
TOWEL DISPEN	04/99	264	100		264	SL	7.0		264							
		----			----				----							
		1905			1905				1897	8		219	8			
In Service Year: 2000																
TIP CABINET	03/00	307	100		307	SL	7.0		307							
CEILING FAN	05/00	42	100		42	SL	7.0		42							
4 BASKET FRY	05/00	1071	100		1071	SL	7.0		1071							
POOL TABLE	04/00	1300	100		1300	SL	7.0		1300							
		----			----				----							
		2720			2720				2720							
In Service Year: 2001																
VEHICLE CHAI	04/01	4270	100		4270	SL	5.0		4270							
WATER HEATER	01/01	1772	100		1772	SL	5.0		1772							
COMMERCIAL T	03/01	533	100		533	SL	5.0		533							
TRACTOR 16HP	05/01	922	100		922	SL	5.0		922							
SWEeper	11/01	67	100		67	SL	5.0		67							
ICE MACHINE	12/01	2113	100		2113	SL	5.0		2113							
		----			----				----							
		9677			9677				9677							
In Service Year: 2002																
VARIOUS	12/02	14614	100		14614	SL	7.0		14614			14614				
In Service Year: 2003																
SUMP PUMP	03/03	86	100		86	SL	7.0		86			86				
MICROWAVE OV	04/03	190	100		190	SL	7.0		190			190				

2009 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Spec. 179+	Basls	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
STEAM TABLE	04/03	638	100		638	SL	7.0		638			638				
D SIMON DESK	04/03	300	100		300	SL	7.0		300			300				
DE-HUMIDIFIE	05/03	280	100		280	SL	7.0		280			280				
ROYAL OAK CO	07/03	672	100		672	SL	5.0		672			672				
FAX MACHINE	10/03	230	100		230	SL	7.0		230			230				
LEAF BLOWER	12/03	106	100		106	SL	7.0		106			106				
REFRIDGERATO	12/03	495	100		495	SL	7.0		495			495				
ROYAL OAK CO	06/03	672	100		672	SL	5.0		672			672				
VACCUUM CLEAN	10/03	209	100		209	SL	7.0		209			209				
		----			----				----			----				
		3878			3878				3878			3878				
In Service Year: 2004																
CASH REGISTE	05/04	390	100		390	SL	7.0		390			390				
SUMP PUMP	07/04	86	100		86	SL	7.0		86			86				
FIRE EXITING	08/04	137	100		137	SL	7.0		137			137				
CIGARETTE CO	08/04	121	100		121	SL	7.0		123			121				
11 TABLES	12/04	439	100		439	SL	7.0		439			439				
TIME CLOCK	11/04	255	100		255	SL	7.0		255			255				
SWEEPER	12/04	42	100		42	SL	7.0		42			42				
		----			----				----			----				
		1470			1470				1472			1470				
In Service Year: 2005																
TOASTER	02/05	302	100		302	SL	5.0		236	60	5	236	60			
BAR STOOLS	03/05	1913	100		1913	SL	5.0		1435	383	64	1435	383			
CUE STICKS	01/05	80	100		80	SL	10.0		31	8	8	31	8			
BAR STOOLS	05/05	1913	100		1913	SL	5.0		1403	383	127	1403	383			

2009 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Spec.	Basls	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
FOOD CHOPPER	02/05	73	100			73 SL	5.0		58	15		58	15			
LAWN TRACTOR	06/05	995	100			995 SL	7.0		498	142	142	498	142			
VACCUM	08/05	115	100			115 SL	7.0		55	16	16	55	16			
GAS GRILL	06/05	277	100			277 SL	5.0		198	55	23	198	55			
BIG SCREEN T	10/05	1579	100			1579 SL	5.0		1000	316	237	1000	316			
		7247				7247			4914	1378	622	4914	1378			
In Service Year: 2006																
COMPUTER SYS	05/06	985	100			985 SL	5.0		509	197	197	509	197			
In Service Year: 2007																
KITCHEN SINK	04/07	624	100			624 SL	5.0		208	125	125	208	125			
Form Totals:		366454				358204			289330	9309	8544	216187	9115			

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

2009Attachment
Sequence No 67

Name(s) shown on return

VETERANS OF FOREIGN WARS POST

Business or activity to which this form relates

VFW - PROGRAM SERVICES

Identifying number

54-1242139

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	3,296.

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	6,013.
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 depr (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	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

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	9,309.
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.

Form 4562 (2009)