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201003

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

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

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form

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

OMB No. 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 04-01 , 2009, and ending 03-31 , 2010

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 DEPT OF

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

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

D Employer identification number
44-0534680

E Telephone number

F Group Exemption Number ▶ 1504

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

G Accounting Method: ☒ Cash ☐ Accrual
Other (specify) ▶

I Website: ▶

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

J Tax-exempt status (check only one) - ☒ 501(c)(19) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than $25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 203,457

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

Revenue	1	Contributions, gifts, grants, and similar amounts received			1 16,591
	2	Program service revenue including government fees and contracts			2
	3	Membership dues and assessments			3 540
	4	Investment income			4 1
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			5c
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ ☒			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a	20,256	
	b	Less: direct expenses other than fundraising expenses	6b	17,526	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . SCHG.			6c 2,730
	7a	Gross sales of inventory, less returns and allowances	7a	146,261	
	b	Less: cost of goods sold	7b	101,498	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c 44,763
	8	Other revenue (describe ▶ STM141)			8 19,808
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶			9 84,433
Expenses	10	Grants and similar amounts paid (attach schedule)			10
	11	Benefits paid to or for members			11
	12	Salaries, other compensation, and employee benefits			12 36,232
	13	Professional fees and other payments to independent contractors			13
	14	Occupancy, rent, utilities, and maintenance			14 8,229
	15	Printing, publications, postage, and shipping			15 1,618
	16	Other expenses (describe ▶ STM130)			16 29,783
	17	**Total expenses.** Add lines 10 through 16 ▶			17 75,862
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18 8,571
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)			19 250,077
	20	Other changes in net assets or fund balances (attach explanation) . STM104			20 (114,150)
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶			21 144,498

Part II Balance Sheets. If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	7,472	22	6,048
23	Land and buildings	250,000	23	150,000
24	Other assets (describe ▶)		24	
25	**Total assets**	257,472	25	156,048
26	**Total liabilities** (describe ▶ STM132)	7,395	26	11,550
27	**Net assets or fund balances** (line 27 of column (B) must agree with line 21)	250,077	27	144,498

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. EEA Form 990-EZ (2009)

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

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

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

		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)
28	SUPPORT OF VETERANS PROGRAMS (Grants $ 500) If this amount includes foreign grants, check here ▶ ☐ 28a	
29	(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a	
30	(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a	
31	Other program services (attach schedule) (Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a	
32	Total program service expenses (add lines 28a through 31a) ▶ 32	

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

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

Part V **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

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

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

f Total number of other employees paid over $100,000 ▶

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

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000 ▶

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

Billy W Kidd — Signature of officer — Date 8-25-10

~~BILLY PIERCE, QUARTERMASTER~~ Billy W. Kidd, Commander — Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☐	Preparer's identifying No. (See inst.)
	8/23/10		

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

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