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Form **990-EZ**

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)

OMB No 1545-1150

2009

**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 2009 calendar year, or tax year beginning **JUNE 01**, 2009, and ending **MAY 31**, 2010

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input checked="" type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization Veterans of Foreign Wars of the US Post 2494	D Employer identification number 75-1366247
		Number & street (or P.O. box, if mail is not delivered to street addr)	E Telephone number (972) 790-1611
		P.O. BOX 153646	
		City or town, state or country, and ZIP + 4 Irving TX 75015-3646	F Group Exemption Number

G Accounting Method Cash Accrual
Other (specify) **Cash Hybrid**

H Check if organization is not required to attach Sch B (Form 990 990-EZ or 990 PF)

I Website: **vfw2494@attglobal.net**

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 **\$ 209,279**

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 52,459
	2	Program service revenue including government fees and contracts	2
	3	Membership dues and assessments	3 923
	4	Investment income	4
	5a	Gross amount from sale of assets other than inventory	5a
	5b	Less cost or other basis and sales expenses	5b
	5c	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 <input type="checkbox"/>	
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a
6b	Less direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
7a	Gross sales of inventory, less returns and allowances	7a 155,897	
7b	Less cost of goods sold	7b 44,324	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c #1 111,573	
8	Other revenue (describe _____)	8	
9	Total revenue. All lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9 164,955	
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 68,759
	13	Professional fees and other payments to independent contractors	13 275
	14	Occupancy, rent, utilities, and maintenance	14 9,093
	15	Printing, publications, postage, and shipping	15
	16	Other expenses (describe See attachment #2)	16 101,198
17	Total expenses. Add lines 10 through 16	17 179,325	
ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -14,370
	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 43,412
	20	Other changes in net assets or fund balances (attach explanation)	20
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21 29,042

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	79,238	22 77,881
23	Land and buildings		23
24	Other assets (describe See attachment #3)	3,468	24 2,738
25	Total assets	82,706	25 80,619
26	Total liabilities (describe See attachment #4)	39,294	26 51,577
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	43,412	27 29,042

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

SCANNED OCT 01 2010

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

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
35b	b If "Yes," has it filed a tax return on Form 990-T for this year?		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="text" value="37a"/>		
37b	b Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		X
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved <input type="text" value="38b"/>		
39	Section 501(c)(7) organizations Enter		
39a	a Initiation fees and capital contributions included on line 9 <input type="text" value="39a"/>		
39b	b Gross receipts, included on line 9, for public use of club facilities <input type="text" value="39b"/>		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <input type="text"/> , section 4912 <input type="text"/> , section 4955 <input type="text"/>		
40b	b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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
40c	c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="text"/>		
40d	d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="text"/>		
40e	e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41	List the states with which a copy of this return is filed <input type="text" value="NONE"/>		
42a	The organization's books are in care of <input type="text" value="See attachment #7"/> Telephone no <input type="text"/> Located at <input type="text"/> ZIP + 4 <input type="text"/>		
42b	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)? If "Yes," enter the name of the foreign country <input type="text"/> See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts		X
42c	c At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country <input type="text"/>		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 -- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="text" value="43"/>		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

Part VI 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 | | X |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | | X |
| 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. | | X |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | | X |
| 49b If "Yes," was the related organization a section 527 organization? | | X |
- 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
NONE				

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
NONE		

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 ▶ *Spencer D. Newell* Signature of officer 9/17/10 Date

▶ SPENCER D. NEWELL COMMANDER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ <u><i>Delval J...</i></u>	Date ▶ <u>9/13/2010</u>	Check if self-employed ▶ <input type="checkbox"/>	Preparer's identifying no. (See instr.) ▶ <u>P00024311</u>
Firm's name (or yours if self-employed) ▶ <u>H&R Block US Tax Services</u>	EIN ▶ _____	Phone no ▶ <u>972-910-8310</u>	
address and ZIP + 4 ▶ <u>925 W John Carpenter FWY 101 Irving, TX 75039</u>			

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

SCHEDULE OF GROSS PROFIT OR (LOSS) FROM SALE OF INVENTORY

Attachment 1: page 1 - 990-EZ Page 1, Part I, line 7

Keep for Your Records

Keep For Your Records	For calendar year 2009 or tax period beginning 06-01-2009 , and ending 05-31-2010
Name of Organization Veterans of Foreign Wars of the US Post 2494	Employer Identification Number 75-1366247

Type of Inventory sold	Gross Sales	Cost of Goods	Gross Profit or (Loss)
Canteen	155,897	44,324	111,573
Total	155,897	44,324	111,573

SCHEDULE OF OTHER ASSETS

Attachment 3: page 1 - 990-EZ Page 1, Part I, Line 24

Open to Public Inspection	For calendar year 2009 or tax period beginning 06-01-2009, and ending	05-31-2010
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Name of Organization Veterans of Foreign Wars of the US Post 2494	Employer Identification Number 75-1366247
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Description of Other Assets	Beginning of Year	End of Year	EOY FMV (990-PF Only)
INVENTORY	1,495	1,682	
ACCOUNTS RECEIVABLE	1,973	1,056	
Totals	3,468	2,738	

SCHEDULE OF OTHER LIABILITIES

Attachment 4: page 1 - 990-EZ Page 1, Part II, Line 26

Open to Public			
Inspection		For calendar year 2009 or tax period beginning 06-01-2009, and ending	05-31-2010

Name of Organization	Employer Identification Number
Veterans of Foreign Wars of the US Post 2494	75-1366247

Description of Liability	Beginning of Year	End of Year
ACCOUNTS PAYABLE	876	555
CREDIT CARD PAYABLE	25	35
PAYROLL LIABILITIES	38,393	50,830
ACCRUED EXPENSES		157
Totals	39,294	51,577

SCHEDULE OF OTHER EXPENSES

Attachment 2: page 1 - 990-EZ Page 1, Part I, Line 16

Open to Public
Inspection	For calendar year 2009 or tax period beginning		06-01-2009, and ending	05-31-2010.	

Name of Organization	Employer Identification Number
Veterans of Foreign Wars of the US Post 2494	75-1366247

Description of Other Expenses	Amount
TAXES	14,608
INSURANCE	5,503
CANTEEN EXPENSES	21,772
POST EXPENSES	46,844
SUPPLIES	2,766
TELEPHONE	1,340
EQUIPMENT REPAIR	25
BANK SERVICE CHARGES	1,685
CREDIT CHARGES	184
CONTRACT LABOR	3,185
LICENSES & PERMITS	1,465
DUES	458
MISCELLANEOUS EXPENSES	1,363
Total	101,198

PRIMARY EXEMPT PURPOSE

Attachment 5: page 1 - 990-EZ Page 2, Part III

Open to Public Inspection	For calendar year 2009 or tax period beginning 06-01 , and ending 05-31-2010
Name of Organization Veterans of Foreign Wars of the US Post 2494	Employer Identification Number 75-1366247

Primary Purpose

SOCIAL SERVICES FOR FOREIGN WARS VETS

CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 6: page 1 - 990-EZ Page 2, Part IV

(A) Name and Address	(B) Title and Average Hrs per Week	(C) Compensation (if not paid, enter 0)	(D) Cont to Employee Ben Plans & Def Comp	(E) Expense Account & Other Allowances
Open to Public Inspection For calendar year 2009 or tax period beginning 06-01-2009, and ending 05-31-2010				
Name of Organization Veterans of Foreign Wars of the US Post 2494			Employer Identification Number 75-1366247	
SPENCER D. NEWELL P.O. Box 153646 Irving, TX 75015	Commander 10.00	0	0	0
JOHN A. ROSE P.O. Box 153646 Irving, TX 75015	Sr Vice Commander 10.00	0	0	0
TERRY R. SHEER P.O. Box 153646 Irving, TX 75015	Jr Vice Commander 10.00	0	0	0
Glen Reno P.O. Box 153646 Irving, TX 75015-3646	Quartermaster 10.00	0	0	0
JACK JOHNSON P.O. Box 153646 Irving, TX 75015-3646	ASST QUARTERMASTER 10.00	0	0	0

BOOKS ARE IN CARE OF

Attachment 7 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection	For calendar year 2009 or tax period beginning 06-01	, and ending 05-31-2010
Name of Organization	Veterans of Foreign Wars of the US Post 2494	Employer Identification Number 75-1366247
Part V - Line 42a		

Individual Name GLEN RENO
or
Business Name

Street Address P.O. BOX 153646

U S Address
Zip code 75015 City Irving State TX

Foreign Address
City _____
Province or State _____
Country _____
Postal code _____
Phone Number (972) 790-1611
Fax Number (972) 790-6501