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## 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

2009

Open to Public  
Inspection

A For the 2009 calendar year, or tax year beginning

7/1/2009

, and ending

6/30/2010

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 State of New Hampshire  
Number and street (or P O box, if mail is not delivered to street address)  
PO Box 1440  
City, town, or county State ZIP + 4  
Concord NH 03302

D Employer identification number  
02-0213632  
E Telephone number  
(603) 224-7173  
F Group Exemption Number ► 1609

- 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: ► N/A

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

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

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 ► \$ 274,074

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

1	Contributions, gifts, grants, and similar amounts received	1	24,153
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	55,808
4	Investment income	4	13,651
5a	Gross amount from sale of assets other than inventory	5a	0
b	Less: cost or other basis and sales expenses	5b	0
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	6a	0
a	Gross revenue (not including \$ 0 of contributions reported on line 1)	6b	0
b	Less: direct expenses other than fundraising expenses	6c	0
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a	
7a	Gross sales of inventory, less returns and allowances	7b	
b	Less cost of goods sold	7c	0
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	180,462
8	Other revenue (describe ► See Attached Statement)	9	274,074
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	RECEIVED	
10	Grants and similar amounts paid (attach schedule)	10	0
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	80,472
13	Professional fees and other payments to independent contractors	13	2,225
14	Occupancy, rent, utilities, and maintenance	14	5,985
15	Printing, publications, postage, and shipping	15	1,032
16	Other expenses (describe ► See Attached Statement)	16	174,911
17	<b>Total expenses.</b> Add lines 10 through 16	17	264,625
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	9,449
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	532,052
20	Other changes in net assets or fund balances (attach explanation)	20	0
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	541,501

## 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	662,608	22
23		23
24	0	24
25	662,608	25
26	130,556	26
27	532,052	27

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

(HTA)



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

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity. 33

34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes. 34

35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining 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? 35b

b If "Yes," has it filed a tax return on Form 990-T for this year? 36

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. 37a

37 a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a

b Did the organization file Form 1120-POL for this year? 37b

38 a 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? 38a

b If "Yes," complete Schedule L, Part II and enter the total amount involved. 38b

39 Section 501(c)(7) organizations. Enter 39a

a Initiation fees and capital contributions included on line 9. 39b

b Gross receipts, included on line 9, for public use of club facilities. 40a

40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ► 40b , section 4912 ► 40c , section 4955 ► 40d

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. 40e

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. 40f

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization. 40g

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. 40h

41 List the states with which a copy of this return is filed ► 41 42 a The organization's books are in care of ► William Champaign Telephone no ► 603-224-7173  
Located at ► PO Box 1440 City Concord ST NH ZIP + 4 ► 03302b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 42b If "Yes," enter the name of the foreign country: ► 42c   
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country. ► 42d 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here 43 and enter the amount of tax-exempt interest received or accrued during the tax year. ► 43  N/A44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ. 44 45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ. 45 

	Yes	No
33		X
34		X
35a		
35b		
36	X	
37b	X	
38a	X	
39a		
39b		
40a		
40b		
40c		
40d		
40e	X	

	Yes	No
42b	X	
42c	X	

	Yes	No
44		X
45		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.

46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I Yes  No   
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
Name None Str	Title			
City ST ZIP	Hr/WK .00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK 00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK .00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK 00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK 00	0	0	0
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
Name None Str		
City ST ZIP		
Name Str		
City ST ZIP		
Name Str		
City ST ZIP		
Name Str		
City ST ZIP		
Name Str		
City ST ZIP		
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** ► *William Charron* Signature of officer Date  
► *William Charron* Quartermaster Type or print name and title

Paid Preparer's Use Only	Preparer's signature ► <i>Dianna Charron, PA, EA</i>	Date 8/4/2010	Check if self-employed <input checked="" type="checkbox"/> <input type="checkbox"/>	Preparer's identifying number (See instructions) P01069033
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► <i>297 North Pond Road, Chester, NH 03036</i>		EIN ► 02-0501930	Phone no ► (603) 887-4617

May the IRS discuss this return with the preparer shown above? See instructions

►  Yes  No

**Part I, Line 8 (990-EZ) - Other Revenue**

	Description	Amount
1	Disbanded Posts	1,902
2	Fund Raising Programs	25,171
3	Poppies Income	4,571
4	Post Bonds Income	2,560
5	Veterans Service Grants	54,855
6	Convention Income	91,178
7	Events	225
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

**Part I, Line 16 (990-EZ) - Other Expenses**

174,911

1 Travel	1
2 Meals and entertainment	2
3 Fundraising	3
4 Amortization	4 0
5 Conferences, conventions, and meetings	5 93,348
6 Depreciation	6 0
7 Depletion	7
8 Equipment rental and maintenance	8
9 Interest	9
10 Supplies	10
11 Telephone	11
12 Unrelated business income taxes	12 0
13 Travel	13 14,401
14 Bonds and Insurance	14 430
15 Contingency	15 649
16 Office Supplies	16 9,692
17 Payroll Taxes	17 6,790
18 Taxes Other	18 683
19 Bank Service Charges	19 345
20 Telephone	20 3,422
21 Membership Expenses	21 5,115
22 Contributions	22 24,153
23 Programs	23 6,171
24 Employee Benefits	24 2,892
25 Office Equipment	25 4,670
26 Parking	26 1,150
27 Honor Guard	27 1,000
28	28
29	29

**Part II, Line 26 (990-EZ) - Liabilities**

	Description	Beginning	End
1	Current Liabilities	130,556	124,403
2			
3			
4			
5			
6			
7			
8			
9			
10			