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Short Form

Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Form 990-EZ

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning JUL 1, 2009 and ending JUN 30, 2010

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	Please use IRS label or print or type. See Specific Instructions.	C Name of organization		D Employer identification number
		VETERINARY ORTHOPEDIC SOCIETY		36-2996650
		Number and street (or P.O. box, if mail is not delivered to street address)		E Telephone number
		P.O. BOX 705		(800) 381-2468
City or town, state or country, and ZIP + 4		F Group Exemption Number		
OKEMOS, MI 48805-0705				

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

H Check ☐ if the organization is notJ Tax-exempt status (check only one) — ☒ 501(c)(3) (insert no) ☐ 4947(a)(1) or ☐ 527

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 \$ 264,214.

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	11,297.
	2	Program service revenue including government fees and contracts	2	147,563.
	3	Membership dues and assessments	3	46,331.
	4	Investment income	4	9,023.
	5a	Gross amount from sale of assets other than inventory STMT 4	5a	50,000.
	b	Less cost or other basis and sales expenses	5b	53,758.
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	<3,758.>
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b	Less direct expenses other than fundraising expenses	6b		
c	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		
b	Less cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe _____)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	210,456.	
Expenses	10	Grants and similar amounts paid (attach schedule) STMT 6	10	61,675.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	41,035.
	14	Occupancy, rent, utilities, and maintenance	14	1,950.
	15	Printing, publications, postage, and shipping	15	4,526.
	16	Other expenses (describe _____) SEE STATEMENT 1	16	169,626.
	17	Total expenses. Add lines 10 through 16	17	278,812.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<68,356.>
	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	558,198.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 5	20	36,243.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	526,085.

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	277,729.	280,357.
23 Land and buildings		
24 Other assets (describe _____) SEE STATEMENT 2	281,454.	249,925.
25 Total assets	559,183.	530,282.
26 Total liabilities (describe _____) SEE STATEMENT 3	985.	4,197.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	558,198.	526,085.

332171 02-08-10 LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2009)

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SCANNED SEP 24 2010

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28 SPONSORED AN ANNUAL CONVENTION FOR MEMBERS INVOLVED IN
ORTHOPEDIC VETERINARY MEDICINE AND AWARDS GRANTS TO
INDIVIDUALS FOR RESEARCH IN THIS FIELD.

28a	278,812.
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(Grants \$) If this amount includes foreign grants, check here

29a

(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	278,812.
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Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV.)

[illegible]

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		
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
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Sch N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0.		
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
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ 0. , section 4912 ▶ 0. , section 4955 ▶ 0.		
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
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 ▶ 0.		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ 0.		
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 ▶ NONE		
42a The organization's books are in care of ▶ JEFF GODWIN Telephone no ▶ (321) 727-2421 Located at ▶ 4020 S. BABCOCK STREET, MELBOURNE, FL ZIP + 4 ▶ 32901		
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 ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
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 ▶		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 ▶ 43 N/A		
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

Form 990-EZ (2009)

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
- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- b** If "Yes," was the related organization a section 527 organization?
- 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."

	Yes	No
46		X
47		X
48		X
49a		X
49b		

(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

Sign Here	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.			
	<input checked="" type="checkbox"/> Signature of officer <input checked="" type="checkbox"/> <u>Jeffrey S. Gordon, D.V.M., Treasurer</u> Type or print name and title		Date <u>8/26/10</u>	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instr.)
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>KUSHNER, KIPPELMAN & TAUB, PLLC</u> <u>28580 ORCHARD LAKE ROAD, SUITE 250</u> <u>FARMINGTON HILLS, MICHIGAN 48334</u>			EIN <u> </u> Phone no <u>(248) 626-5258</u>

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

☒ Yes ☐ No

Form 990-EZ (2009)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3% support test - 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2009

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	47,650.	73,575.	77,010.	88,521.	57,628.	344,384.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	329,605.	182,111.	218,642.	152,350.	146,885.	1029593.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	377,255.	255,686.	295,652.	240,871.	204,513.	1373977.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support (Subtract line 7c from line 6)						1373977.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	377,255.	255,686.	295,652.	240,871.	204,513.	1373977.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	16,646.	24,968.	30,398.	18,092.	9,023.	99,127.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	16,646.	24,968.	30,398.	18,092.	9,023.	99,127.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)	1,676.	1,644.	633.	1,080.	678.	5,711.
13 Total support (Add lines 9, 10c, 11, and 12)	395,577.	282,298.	326,683.	260,043.	214,214.	1478815.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	92.91 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	93.36 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	6.70 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	6.04 %

19a 33 1/3% support tests - 2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☒

b 33 1/3% support tests - 2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Schedule A (Form 990 or 990-EZ) 2009

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
DESCRIPTION		AMOUNT	
CONVENTION		154,450.	
OFFICE AND ADMINISTRATIVE		10,889.	
BOARD MEETING		2,997.	
TELEPHONE		573.	
ADVERTISING		88.	
REFUNDS		125.	
LICENSES AND FEES		10.	
DEPRECIATION		494.	
TOTAL TO FORM 990-EZ, LINE 16		169,626.	

FORM 990-EZ	OTHER ASSETS	STATEMENT	2
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
MARKETABLE SECURITIES	250,965.	242,185.	
ACCOUNTS RECEIVABLE	1,700.	500.	
VOS EDUCATIONAL FOUNDATION PLEDGES RECEIVABLE	26,190.	5,135.	
OTHER DEPRECIABLE ASSETS	2,599.	2,105.	
TOTAL TO FORM 990-EZ, LINE 24	281,454.	249,925.	

FORM 990-EZ	OTHER LIABILITIES	STATEMENT	3
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
PREPAID MEMBERSHIP DUES	985.	1,840.	
ACCOUNTS PAYABLE	0.	2,357.	
TOTAL TO FORM 990-EZ, LINE 26	985.	4,197.	

FORM 990-EZ	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES	STATEMENT	4
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DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
	50,000.	53,758.	0.	<3,758.>
MORGAN STANLEY SMITH BARNEY	0.	0.	0.	0.
TO FORM 990-EZ, LINE 5	50,000.	53,758.	0.	<3,758.>

FORM 990-EZ	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	5
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DESCRIPTION	AMOUNT
UNREALIZED GAIN ON INVESTMENTS	36,243.
TOTAL TO FORM 990-EZ, LINE 20	36,243.

FORM 990-EZ	CASH GRANTS AND ALLOCATIONS	STATEMENT 6
CLASS OF ACTIVITY/GRANTEE'S NAME AND ADDRESS	GRANTEE'S RELATIONSHIP	AMOUNT
MARK BLOOMBERG RESIDENT RESEARCH AWARD SAMUEL FRANKLIN	NONE	1,500.
MARK BLOOMBERG RESIDENT RESEARCH AWARD JARRED WILLIAMS	NONE	1,500.
MARK BLOOMBERG RESIDENT RESEARCH AWARD MICHAEL KARLIN	NONE	1,500.
MARK BLOOMBERG RESIDENT RESEARCH AWARD KATJA WURCHERER	NONE	1,500.
MARK BLOOMBERG RESIDENT RESEARCH AWARD KIM STANLEY	NONE	1,500.
MARK BLOOMBERG RESIDENT RESEARCH AWARD FERENC TOTH	NONE	1,500.
MARK BLOOMBERG RESIDENT RESEARCH AWARD KRISTINA KIEFER	NONE	1,489.
HOHN JOHNSON RESEARCH AWARD UNIVERSITY OF MINNESOTA	NONE	39,206.
BRINKER RESIDENT RESEARCH AWARD UNIVERSITY OF ILLINOIS	NONE	11,980.
TOTAL INCLUDED ON FORM 990-EZ, LINE 10		61,675.

SPONSORS AN ANNUAL CONVENTION FOR MEMBERS INVOLVED IN ORTHOPEDIC VETERINARY MEDICINE AND AWARDS GRANTS TO INDIVIDUALS FOR RESEARCH IN THIS FIELD.