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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)

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 the 2009 calendar year, or tax year beginning 07/01, 2009, and ending 06/30, 2010

Form 990 header section containing organization name (VETERANS OF FOREIGN WARS OF THE UNITED STATES), EIN (41-6025659), address (1145 WOODHILL DRIVE ST PAUL, MN 55113), and principal officer (JIM HARTMAN).

Part I Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, governance details, and financial data for Prior Year and Current Year.

Part II Signature Block containing signatures of Clarence L. Dick (Officer) and Richard E. Cornell, CPA (Preparer), along with their titles and dates.

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [] No

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

SCANNED DEC 10 2010

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission
VETERANS ORGANIZATION

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 \$ _____ including grants of \$ _____) (Revenue \$ _____)
BENEFITING & SERVING VETERANS OF FOREIGN WARS, PRESERVING AND STRENGTHENING COMRADESHIP AMONG OUR 600 MEMBERS. PROVIDE MEETING FACILITIES, BAR ACTIVITIES, MONTHLY MEETINGS AND NEWSLETTERS TO INFORM OUR MEMBERS ABOUT ACTIVITIES. ALSO SUPPORT OUR DISTRICT AND NATIONAL VFW ORGANIZATION AND VFW AUXILARY. SERVING OUR COMMUNITY IN MANY WAYS, INCLUDING SUPPORT FOR YOUTH ATHLETIC AND RECREATIONAL PROGRAMS, LOCAL SCHOOLS, AND OTHER COMMUNITY EVENTS.

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 ▶

Part IV Checklist of Required Schedules

Table with 3 columns: Question, Yes, No. Rows 1-20 covering various organizational requirements and schedules A through H.

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? <i>If "Yes," complete Schedule I, Parts I and II.</i>		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? <i>If "Yes," complete Schedule I, Parts I and III.</i>		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 employees? <i>If "Yes," complete Schedule J.</i>		X
24 a 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to question 25.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25 a 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? <i>If "Yes," complete Schedule L, Part I.</i>		
b 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 990-EZ? <i>If "Yes," complete Schedule L, Part I.</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? <i>If "Yes," complete Schedule L, Part II.</i>		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? <i>If "Yes," complete Schedule L, Part III.</i>		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)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c 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? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		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? <i>If "Yes," complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
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? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Table with columns for question number, description, and Yes/No responses. Includes questions 1a-12b regarding IRS filings, backup withholding, employee reporting, foreign accounts, and charitable trusts.

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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body; 1b Enter the number of voting members that are independent; 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?; 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?; 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a material diversion of the organization's assets?; 6 Does the organization have members or stockholders?; 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?; 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body?; b Each committee with authority to act on behalf of the governing body?; 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.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Does the organization have local chapters, branches, or affiliates?; 10b 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?; 11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?; 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; 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done; 13 Does the organization have a written whistleblower policy?; 14 Does the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b 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?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MN,
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. JIM HARTMAN, CLARENCE DICK 1145 WOODHILL DRIVE ST PAUL, MN 55113 651-483-5313

Part VIII Statement of Revenue

41-6025659

		(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				
	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	625			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		625			
Program Service Revenue	Business Code					
	2a MEMBERSHIP DUES		2,616	2,616		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		2,616			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts). ATTACHMENT 2		62		62	
	4 Income from investment of tax-exempt bond proceeds		0			
	5 Royalties		0			
	6a Gross Rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)		5,004	3,323	1,681	
	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)		0			
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a	7,513			
		b Less direct expenses	b	2,063		
c Net income or (loss) from fundraising events		ATCH. 3.	5,450		5,450	
9a Gross income from gaming activities See Part IV, line 19	a	1,025,824				
	b Less direct expenses	b	1,027,290			
	c Net income or (loss) from gaming activities	ATCH. 4.	-1,466		-1,466	
10a Gross sales of inventory, less returns and allowances	a	399,259				
	b Less cost of goods sold	b	374,059			
	c Net income or (loss) from sales of inventory.	ATCH. 6.	25,200	16,380	8,820	
Miscellaneous Revenue		Business Code				
11a OTHER REVENUE		6,527	6,527			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		6,527				
12 Total Revenue. See instructions		44,018	28,846	9,035	5,512	

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 . . .	0.			
2 Grants and other assistance to individuals in the U S See Part IV, line 22	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	0.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	0.			
7 Other salaries and wages	0.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . .	0.			
9 Other employee benefits	0.			
10 Payroll taxes	0.			
11 Fees for services (non-employees)				
a Management	0.			
b Legal	0.			
c Accounting	17,825.			
d Lobbying	0.			
e Professional fundraising services See Part IV, line 17	0.			
f Investment management fees	0.			
g Other	0.			
12 Advertising and promotion	0.			
13 Office expenses	1,783.			
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	0.			
17 Travel	0.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	459.			
20 Interest	11,653.			
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization ATCH 1	9,054.			
23 Insurance	9,128.			
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 <u>REAL ESTATE TAXES</u> -----	6,591.			
b <u>MISCELLANEOUS EXPENSE</u> -----	7,577.			
c <u>DUES & SUBSCRIPTIONS</u> -----	1,902.			
d <u>NEWSLETTER</u> -----	1,319.			
e <u>COLOR GUARD</u> -----	1,275.			
f All other expenses -----				
25 Total functional expenses Add lines 1 through 24f	68,566.			
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	35,882.	1	29,889.
	2	Savings and temporary cash investments		2	
	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 Schedule 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	783.	8	696.
	9	Prepaid expenses and deferred charges	150.	9	110.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	618,915.		
	b	Less: accumulated depreciation	79,390.	10c	539,525.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities See Part IV, line 11	162,242.	12	66,497.
	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)	729,290.	16	636,717.	
Liabilities	17	Accounts payable and accrued expenses	8,997.	17	7,650.
	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 ATCH. 5	185,388.	23	118,710.
	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	194,385.	26	126,360.
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	-138,873.	30	-138,873.
	31	Paid-in or capital surplus, or land, building, or equipment fund	503,750.	31	503,750.
	32	Retained earnings, endowment, accumulated income, or other funds	170,028.	32	145,480.
	33	Total net assets or fund balances	534,905.	33	510,357.
	34	Total liabilities and net assets/fund balances	729,290.	34	636,717.

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?		X
2b	Were the organization's financial statements audited by an independent accountant?		X
2c	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? If the organization changed either its oversight process or selection 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 for the year were issued on a consolidated basis, separate basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?		X
3b	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		

Supplemental Financial Statements

2009

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization VETERANS OF FOREIGN WARS OF THE UNITED STATES - 7555 VEW-MN

Employer identification number 41-6025659

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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... Yes No, 6 Did the organization inform all grantees...

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

Table with 2 columns: Held at the End of the Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 8/17/06, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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, handling 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 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.

Table with 2 columns: Revenues, Assets. Rows include: 1a 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.

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 exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e 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 the 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

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f 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.

Table with 6 columns: (a) Current Year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a-1g Balance and activity items

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

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

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

Small table with 2 columns: Yes, No. Rows: 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.

Table with 5 columns: Description of investment, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a-1e Land, Buildings, Leasehold improvements, Equipment, Other. Total row at bottom.

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	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
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	

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		44,018.
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		44,018.
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 must equal Form 990, Part I, line 12)	5		44,018.

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

1	Total expenses and losses per audited financial statements	1		68,566.
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		68,566.
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 must equal Form 990, Part I, line 18)	5		68,566.

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

Part XIV Supplemental Information *(continued)*

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	6,844.	1,018,980.	
Direct Expenses	2	Cash prizes	5,056.	824,458.		829,514.
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses	553.	197,223.		197,776.
6	Volunteer labor	<input checked="" type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No		
7	Direct expense summary Add lines 2 through 5 in column (d)				(1,027,290.)	
8	Net gaming income summary Combine line 1, column d, and line 7				-1,466.	

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities <u>MN</u> , a Is the organization licensed to operate gaming activities in each of these states?	<input checked="" type="checkbox"/>	
	b If "No," explain ----- -----		
10 a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? b If "Yes," explain ----- -----		<input checked="" type="checkbox"/>
11	Does the organization operate gaming activities with nonmembers?	<input checked="" type="checkbox"/>	
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?		<input checked="" type="checkbox"/>

		Yes	No
13. Indicate the percentage of gaming activity operated in a The organization's facility 13a 100.0000% b An outside facility 13b %			
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records Name ▶ EDWARD MARZ Address ▶ 1145 WOODHILL DRIVE ST PAUL, MN 55113			
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 ▶ EDWARD MARZ Gaming manager compensation ▶ \$ 6,500. Description of services provided ▶ MANAGES DAY-TO-DAY GAMING OPERATION. <input checked="" type="checkbox"/> Director/officer <input checked="" type="checkbox"/> Employee <input type="checkbox"/> 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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____			

Supplemental Information to Form 990

2009

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.

▶ Attach to Form 990.

Name of the organization VETERANS OF FOREIGN WARS OF THE UNITED STATES
- 7555 VFW-MN

Employer identification number
41-6025659

ATTACHMENT 1

990 REVIEW PROCESS

990 PAGE 6

THE ORGANIZATION DOES NOT REVIEW THE 990 BEFORE IT IS FILED.

COMPENSATION DETERMINATION

990 PAGE 6

THE CLUB MANAGER'S COMPENSATION IS REVIEWED BY THE HOUSE COMMITTEE AND
THE COMMANDER.

PUBLIC INSPECTION OF FINANCIALS

990 PAGE 6

THE ORGANIZATIONS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE
AVAILABLE TO THE PUBLIC UPON REQUEST.

ATTACHMENT 2

FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	<u>(A) TOTAL REVENUE</u>	<u>(B) RELATED OR EXEMPT REVENUE</u>	<u>(C) UNRELATED BUSINESS REV.</u>	<u>(D) EXCLUDED REVENUE</u>
INTEREST INCOME	62			62
TOTALS	<u>62</u>			<u>62</u>

Name of the organization VETERANS OF FOREIGN WARS OF THE UNITED STATES
- 7555 VFW-MN

Employer identification number
41-6025659

ATTACHMENT 3

FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
MISCELLANEOUS FUNDRAISERS	6,495.	2,063.	4,432.
POPPY SALES	1,018.		1,018.
TOTALS	<u>7,513.</u>	<u>2,063.</u>	<u>5,450.</u>

ATTACHMENT 4

FORM 990, PART VIII - GAMING ACTIVITIES

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
LAWFUL CHARITABLE GAMING	1,025,824	1,027,290	-1,466
TOTALS	<u>1,025,824.</u>	<u>1,027,290.</u>	<u>-1,466.</u>

ATTACHMENT 5

FORM 990, PART X - SECURED MORTGAGES AND NOTES PAYABLE

LENDER: ANCHOR BANK

ORIGINAL AMOUNT: 126,920.

INTEREST RATE: 8.250000

DATE OF NOTE: 05/01/2007

MATURITY DATE: 05/01/2012

REPAYMENT TERMS: PMTS OF \$1,091.33, FINAL PMT OF \$112,765.36

SECURITY PROVIDED: REAL ESTATE

PURPOSE OF LOAN: TO AID IN PAYING EXPENSES AND BUILDING IMPTS.

BEGINNING BALANCE DUE	121,318.
ENDING BALANCE DUE	<u>118,710.</u>

LENDER: ANCHOR BANK

ORIGINAL AMOUNT: 123,080.

INTEREST RATE: 8.250000

DATE OF NOTE:

Name of the organization VETERANS OF FOREIGN WARS OF THE UNITED STATES
- 7555 VFW-MN

Employer identification number
41-6025659

ATTACHMENT 5 (CONT'D)

05/01/2007
MATURITY DATE: 05/01/2012
REPAYMENT TERMS: REGULAR MONTHLY PMTS STARTED JUNE 1, 2007
SECURITY PROVIDED: REAL ESTATE
PURPOSE OF LOAN: TO AID IN PAYING EXPENSES AND BUILDING IMPTS.

BEGINNING BALANCE DUE 64,070.
ENDING BALANCE DUE 0.

TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE 185,388.

TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE 118,710.

FORM 990, PART VIII - GROSS SALES AND COST OF GOODS SOLD

ATTACHMENT 6

DESCRIPTION	GROSS SALES	BEGINNING INVENTORY	PURCHASES	SALARIES AND WAGES	OTHER COSTS	MINUS ENDING INVENTORY	COST OF GOODS SOLD
SALES	399,259		124,488	147,186	102,385		374,059
TOTALS	<u>399,259</u>		<u>124,488</u>	<u>147,186</u>	<u>102,385</u>		<u>374,059</u>

Tax Group Summary 7/01/09 - 6/30/10

FYE: 6/30/2010

Group	Cost Beginning	Cost Acquisitions	Cost Disposals	Cost Ending	Depreciation Prior	Depreciation Additions	Depreciation Reductions	Depreciation Ending
BUILDINGS/IMPROV	167,890.25	13,348.20	0.00	181,238.45	46,298.23	5,277.00	0.00	51,575.23
GAMING - 990T ONLY	1,601.94	0.00	0.00	1,601.94	1,601.94	0.00	0.00	1,601.94
PERSONAL PROPERTY	46,451.01	0.00	0.00	46,451.01	11,761.78	0.00	0.00	11,761.78
REAL ESTATE	362,995.00	0.00	0.00	362,995.00	0.00	0.00	0.00	0.00
SOCIAL CLUB	23,232.29	4,998.08	0.00	28,230.37	12,276.41	3,776.56	0.00	16,052.97
Grand Total	<u>602,170.49</u>	<u>18,346.28</u>	<u>0.00</u>	<u>620,516.77</u>	<u>71,938.36</u>	<u>9,053.56</u>	<u>0.00</u>	<u>80,991.92</u>

net of 'gaming-990T only'

618,914.83-70,336.4279,389.98