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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 07/01/09 , and ending 06/30/10

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
VETERANS OF FOREIGN WARS-3704

Number and street (or P O box, if mail is not delivered to street address) Room/suite
BOX 113-2720 23RD STREET

City or town, state or country, and ZIP + 4
COLUMBUS NE 68601

D Employer identification number
47-0357494

E Telephone number
402-563-3704

F Group Exemption Number ▶ 1917

- 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 ▶ $ 441,023

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	
	2	Program service revenue including government fees and contracts		2	9,370
	3	Membership dues and assessments SEE STATEMENT 1		3	3,532
	4	Investment income		4	3,417
	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	53,020	
	b	Less direct expenses other than fundraising expenses	6b	27,602	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	25,418
	7a	Gross sales of inventory, less returns and allowances	7a	369,594	
	b	Less cost of goods sold	7b	214,912	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	154,682
	8	Other revenue (describe ▶ SEE STATEMENT 2)		8	2,090
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	198,509
Expenses	10	Grants and similar amounts paid (attach schedule) STMT 3		10	5,640
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	104,054
	13	Professional fees and other payments to independent contractors		13	7,370
	14	Occupancy, rent, utilities, and maintenance		14	52,854
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe ▶ SEE STATEMENT 4)		16	43,975
	17	**Total expenses.** Add lines 10 through 16 ▶		17	213,893
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-15,384
	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	1,143,406
	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	1,128,022

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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	275,286	22	292,165
23 Land and buildings	857,347	23	827,478
24 Other assets (describe ▶ SEE STATEMENT 5)	24,767	24	24,843
25 **Total assets**	1,157,400	25	1,144,486
26 **Total liabilities** (describe ▶ SEE STATEMENT 6)	13,994	26	16,464
27 **Net assets or fund balances** (line 27 of column (B) must agree with line 21)	1,143,406	27	1,128,022

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

What is the organization's primary exempt purpose?

SEE STATEMENT 7

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 THE VETERANS OF FOREIGN WARS-3704 PROVIDES A FACILITY FOR MEMBERS TO GATHER AND DINE AS WELL AS PARTICIPATE IN GAMING ACTIVITIES.

(Grants $) 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
JERRY CHLOPEK	COLUMBUS	COMMANDER			
2720 23RD STREET	NE 68601	1.00	0	0	0
GARRY BAKER	COLUMBUS	JR.VICE COMM			
2720 23RD STREET	NE 68601		0	0	0
NANCY JOHANNES	COLUMBUS	AGITANT			
2720 23RD STREET	NE 68601	1.00	0	0	0
BOB NICKELS	COLUMBUS	QUARTERMASTE			
2720 23RD STREET	NE 68601	12.00	6,340	0	0

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	33		X
34	Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes	34		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?	35a	X	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b	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	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		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?	38a		X
b	If "Yes," *complete Schedule L, Part II and enter the total amount involved* 38b			
39	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ , section 4912 ▶ _____ , section 4955 ▶ _____			
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	40b		
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 ▶ _____			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
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	40e		X

41 List the states with which a copy of this return is filed ▶ NONE

42a The organization's books are in care of ▶ BOB NICKELS Telephone no ▶ 402-564-4420

Located at ▶ 2780 37TH AVENUE COLUMBUS, NE ZIP + 4 ▶ 68601

			Yes	No
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.**	42b		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: ▶ _____	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		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	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.

			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 operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	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 ▶

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

Jerry L Chlopek — 11-9-10

Signature of officer — Date

JERRY L CHLOPEK CDR POST 3704

Type or print name and title

Paid Preparer's Use Only

Preparer's signature	John Prochaska	Date 11/9/10	Check if self-employed ▶ ☐	Preparer's Identifying Number (See instr.) P01052693
Firm's name (or yours if self-employed), address, and ZIP + 4	KRUSE, SCHUMACHER, SMEJKAL, BROCKHAUS PC P. O. BOX 280, 3403 27TH STREET COLUMBUS, NE 68602-0280			EIN ▶ 47-0552214 Phone no ▶ 402-564-1366

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

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open To Public Inspection

Name of the organization

VETERANS OF FOREIGN WARS-3704

Employer identification number

47-0357494

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

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 (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less. Charitable contributions				
	3 Gross revenue (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))
Revenue	1 Gross revenue	12,084	26,520	14,416	53,020
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	2,040	7,937	17,625	27,602
	6 Volunteer labor	[X] Yes 100.00 % [ ] No	[X] Yes 100.00 % [ ] No	[ ] Yes % [X] No	
	7 Direct expense summary Add lines 2 through 5 in column (d)			▶	(27,602)
	8 Net gaming income summary Combine line 1, column d, and line 7			▶	25,418

			Yes	No
9	Enter the state(s) in which the organization operates gaming activities NE			
a	Is the organization licensed to operate gaming activities in each of these states?	9a	X	
b	If "No," Explain			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		X
b	If "Yes," Explain:			
11	Does the organization operate gaming activities with nonmembers?	11	X	
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?	12		X

			Yes	No
13	Indicate the percentage of gaming activity operated in:			
a	The organization's facility	13a 100.00 %		
b	An outside facility	13b %		
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records			
	Name ▶ BOB NICKELS 2780 37TH AVENUE Address ▶ COLUMBUS NE 68601			
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 ▶ BOB NICKELS			
	Gaming manager compensation ▶ $ 6,340			
	Description of services provided ▶			
	☒ Director/officer ☒ Employee ☐ 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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $			

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
MEMBERSHIP DUES-POST	$ 3,532
TOTAL	$ 3,532

Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
INSURANCE PROCEEDS	$ 2,090
TOTAL	$ 2,090

Statement 3 - Form 990-EZ, Part I, Line 10 - Payments to Affiliates

Name and Address	Purpose	Amount of Payment
VFW DUES PROCESSING CENTER		1,840
TOTAL		1,840

Statement 4 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
EXPENSES	$
ADVERTISING	2,509
MEETINGS & CONVENTIONS	215
INSURANCE	844
POSTAGE & SHIPPING	626
MAINTANENCIE & REPAIRS	12,218
LAUNDRY	1,491
CONTRACT LABOR	1,703
TAXES, LICENSES, & BONDS	7,201
MISCELLANEOUS	2,760
SUPPLIES	14,408
TOTAL	$ 43,975

Statement 5 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
INVENTORIES FOR SALE OR USE	$ 16,203	$ 17,141
PREPAID EXPENSES AND DEFERRED CHARGES	1,592	1,592
DEPOSIT	6,972	6,110
	24,767	24,843

Statement 6 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	$ 13,994	$ 16,464
	13,994	16,464

Statement 7 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

THE OBJECTS OF THIS DEPARTMENT ARE FRATERNAL, PATRIOTIC, HISTORICAL AND EDUCATIONAL; TO PRESERVE AND STRENGTHEN COMRADESHIP AMONG ITS MEMBERS; TO ASSIST WORTHY COMRADES; TO PERPETUATE THE MEMORY AND HISTORY OF OUR DEAD, AND TO ASSIST WIDOWS AND ORPHANS; TO MAINTAIN TRUE ALLEGIANCE TO THE GOVERNMENT OF THE UNITED STATES OF AMERICA; AND FIDELITY TO ITS CONSTITUTION AND LAWS; TO FOSTER TRUE PATRIOTISM; TO MAINTAIN AND EXTEND THE INSTITUTIONS OF AMERICAN FREEDOM; AND TO PRESERVE AND DEFEND THE UNITED STATES FROM ALL HER ENEMIES, WHOMSOEVER.