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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 , 2009, and ending 06-30 , 20 10

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 DESCHUTES

Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO BOX 1685

City or town, state or country, and ZIP + 4
REDMOND, OR 97756-0515

D Employer identification number
93-0756528

E Telephone number
(541) 548-4108

F Group Exemption Number ▶ 1023

● **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) ▶

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

I Website: ▶ WWW.VFWPOST4108.ORG

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

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000 A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 343,875

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	38,043
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	3,826
	4	Investment income		4	2,726
	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 $ 38,043 of contributions reported on line 1)	6a	179,770	
	b	Less direct expenses other than fundraising expenses	6b	94,614	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a) SCHG		6c	85,156
	7a	Gross sales of inventory, less returns and allowances	7a	111,234	
	b	Less cost of goods sold	7b	125,712	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	(14,478)
	8	Other revenue (describe ▶ STM141)		8	8,276
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	123,549
Expenses	10	Grants and similar amounts paid (attach schedule) STM122		10	12,556
	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	
	14	Occupancy, rent, utilities, and maintenance		14	33,454
	15	Printing, publications, postage, and shipping		15	10,871
	16	Other expenses (describe ▶ STM130)		16	37,247
	17	**Total expenses.** Add lines 10 through 16 ▶		17	94,128
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	29,421
	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	611,647
	20	Other changes in net assets or fund balances (attach explanation) STM104		20	(4,931)
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶		21	636,137

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	230,065	22	170,390
23	Land and buildings	381,582	23	465,747
24	Other assets (describe ▶)		24	
25	**Total assets**	611,647	25	636,137
26	**Total liabilities** (describe ▶)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	611,647	27	636,137

GS

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

What is the organization's primary exempt purpose? VFW AND COMMUNITY RELIEF

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 VFW POST 4108 DONATED FUNDS FOR YOUTH PROGRAMS, AID FOR VFW AND COMMUNITY RELIEF.

(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
WILLIAM PIETERS 19585 Manzanita Lane Bend OR, 97702	QUARTERMASTER 10	0	0	0
VICTOR E GILIARDIN 1209 NE BURNSIDE AVENUE Bend OR, 97701	SR 2	0	0	0
JOHN R WRINKLE 3855 NW MONTGOMERY AVENUE Redmond, 97756	COMMANDER 10	0	0	0
DAN S TURECK 8525 NW 19TH STREET Terrebonne OR, 97760	ADJ 0	0	0	0
JAMES D MAGOON 708 NE SHOSHONE DRIVE Redmond OR, 97756	SO 0	0	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," attach 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		
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
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		X
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		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			
40 a	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 ▶ _____			
42 a	The organization's books are in care of ▶ WILLIAM PIETERS Telephone no ▶ 541-548-4108			
	Located at ▶ 19585 Manzanita Lane Bend, OR ZIP + 4 ▶ 97702			
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)?	42b		X
	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.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U S ?	42c		X
	If "Yes," enter the name of the foreign country ▶ _____			
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 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

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

Signature of officer — Date 1/7/2011

WILLIAM PIETERS, QUARTERMASTER

Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☐	Preparer's Identifying No (See inst)
Firm's name (or yours if self-employed), address, and ZIP + 4		EIN ▶	
		Phone no ▶	

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 DESCHUTES

Employer identification number

93-0756528

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 fundraiser 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

Oregon,

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 "THE WALL" (event type)	(b) Event #2 DANCES (event type)	(c) Other Events (total number)	(d) Total Events Add col (a) through col (c)
Revenue	1 Gross receipts	27,836	13,348		41,184
	2 Less Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	27,836	13,348		41,184
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	22,285	11,596		33,881
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(33,881)
	11 Net income summary Combine line 3, column (d), and line 10 ▶				7,303

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			117,587	117,587
Direct Expenses	2 Cash prizes			94,614	94,614
	3 Non-cash prizes				
	4 Rent/facility costs			7,357	7,357
	5 Other direct expenses			17,709	17,709
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☒ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				(119,680)
	8 Net gaming income summary Combine line 1, column (d), and line 7 ▶				(2,093)

			Yes	No
9	Enter the state(s) in which the organization operates gaming activities OR,			
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 activites 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	100.000 %		
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 ▶ WILLIAM PIETERS				
	Address ▶ 19585 Manzanita Lane Bend, OR 97702				
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				
	Name ▶				
	Address ▶				
16	Gaming manager information				
	Name ▶				
	Gaming manager compensation ▶ $ _____				
	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 ▶ $				

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2009
Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
VETERANS OF FOREIGN WARS DESCHUT	FORM 990 - 1	93-0756528

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See the instructions for a higher limit for certain businesses	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	800
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27 5 yrs	MM	S/L	
				27 5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	40-year	2010-06	84,630	40 yrs	MM	S/L	88

Part IV Summary (see instructions)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	888
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

	Federal Supporting Statements	2009
Name(s) as shown on return		FEIN

Form 990EZ, Part I, Line 10
Grants and Similar Amounts Paid Schedule

Statement #122

				Amount	Relationship
Activity	625 - VARIOUS YOUTH PROGRAMS			500	
Grantee Address	REDMOND	OR	97756		
Activity	697 - NATIONAL SURGEON'S CAMPAIGN			800	
Grantee Address	REDMOND	OR	97756		
Activity	601 - RELIEF FOR VETERANS			10,629	
Grantee Address	Redmond	OR	97756		
Activity	693 - VFW MEN'S AUXILIARY			627	
Grantee Address	Redmond	OR	97756		
			Total	12,556	

Form 990EZ, Part I, Line 16
Other Expenses Schedule 2

Description	Amount
651 - DUES	6,825
652 AND 653 - DELEGATE EXPENSES	2,274
685 - VFW SUPPLIES	2,958
485 - VFW SUPPLIES	87
689 - REFUNDS	300
673 - MISCELLANEOUS	2,518
899 - "THE WALL" FUND RAISER EXP	22,285
Total	37,247

	Federal Supporting Statements	2009
Name(s) as shown on return		FEIN

Form 990EZ, Part I, Line 8
Other Revenues Schedule 2

Description	Amount
800 - VFW SUPPLIES	1,349
465 - HOME FUND	311
634 - REFUND	404
440 - INSURANCE CLAIM RECEIVED	6,212
Total	8,276

Form 990EZ, Part I, Line 20
Other Changes in Net Assets Schedule

Description	Amount
UNRECONCILED DIFFERENCES	(4,931)
Total	(4,931)