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#### 972 05/09/2011 1 57 PM

Department of the Treasury Internal Revenue Service

## **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)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047 **2010** Open to Public

<u>A</u>	For the	2010 cal	endar year, or tax year beginning , and ending			
В	Check*ıf apı	plicable	C Name of organization		D Emp	loyer identification number
	Address ch	nange	LOWNDES COUNTY VFW POST 4272			
	Name chan	nge	Doing Business As		23	<u>-7153230</u>
	Instial return	n I	Number and street (or P O box if mail is not delivered to street address)	Room/suite		phone number
Π.	Terminated	,	P.O. BOX 2541		66	2-328-6645
$\equiv$			City or town, state or country, and ZIP + 4  COLUMBUS  MS 39704-2541		1	050 533
$\equiv$	Amended re	1	COLUMBUS MS 39704-2541  F Name and address of principal officer	T -	<b>G</b> Gross re	ceipts \$ 858,533
Ш	Application	pending	r Name and address of principal officer	H(a) Is this a g	group return fo	r affiliates? Yes X No
				H(b) Are all a	affiliates inc	luded? Yes No
						list (see instructions)
	Tax-exen	mpt statu:	s 501(c)(3) <b>X</b> 501(c) ( <b>19</b> ) <b>◄</b> (insert no ) 4947(a)(1) or 527			
<u>J</u>	Website	e: ▶ N	/A	H(c) Group e	exemption n	umber >
	Form of org		· · · · · · · · · · · · · · · · · · ·	Year of formation		M State of legal domicile MS
P	art I		ımmary			
	1 B		scribe the organization's mission or most significant activities			
8		SEE	ATTACHED			
ā						
Ē						
Activities & Governance	2 C	heck th	is box $lacktriangle$ If the organization discontinued its operations or disposed of more than	25% of its net as	sets	
	3 N	lumber d	of voting members of the governing body (Part VI, line 1a)		3	5
7 <u>8</u>	4 N	lumber d	of independent voting members of the governing body (Part VI, line 1b)		4	5
~\\	5 Te	otal nun	nber of individuals employed in calendar year 2010 (Part V, line 2a)		5	7
, ;	6 Te	otal nun	nber of volunteers (estimate if necessary)		6	
•	7a To	otal unre	elated business revenue from Part VIII, column (C), line 12		7a	
<u>}</u>	<b>b</b> N	let unrel	ated business taxable income from Form 990-T, line 34		7b	0
<u>,                                     </u>				Prior Ye	ar	Current Year
1 0	8 C	ontribut	ions and grants (Part VIII, line 1h)			
֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֟֝֟֟֝֟֓֟֝֟֟֓֓֟֟֓֓֟֟֓֟֓֓֟֟֓֓֟֟֓֓֟֟֓֓֟֟֓֟֓֟֓֟֓֟֓֓֟֓֟	9 P	rogram	service revenue (Part VIII, line 2g)		<u>1,893</u>	
Revenue	<b>10</b> In	rvestme	nt income (Part VIII, column (A), lines 3, 4, and 7d)		5,061	
3	11 0	ther rev	enue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		<u>4,275</u>	
<u>'</u>	12 To	otal reve	enue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)		1,229	
	1		nd similar amounts paid (Part IX, column (A), lines 1–3)		<u>7,163</u>	
	1		paid to or for members (Part IX, column (A), line 4)		8,391	
88			other compensation, employee benefits (Part IX, column (A), lines 5–10)	14	<u>9,724</u>	75,313
Expenses	l .		nal fundraising fees (Part IX, column (A), line 11e)			
X			draising expenses (Part IX, column (D), line 25) ▶			
ш		-	penses (Part IX, column (A), lines 11a-11d-14f-24f)		8,410	
			enses Add lines 13–17 (must equal Part IX, column 🛦 🗓 😥		<u>3,688</u>	
- s	19 R	evenue	less expenses Subtract line 18 from line 12		<b>2,459</b>	
200	20 T		ets (Part X, line 16) MAY 2 0 2011	Beginning of Cu		End of Year
Asse	20 T				$\frac{0,161}{3,034}$	1,370,743
Net Assets or Fund Balances	22 N		ilities (Part X, line 26) s or fund balances Subtract line 21 from line 20 OGDEN UT		<u>3,934</u> 6,227	
-4	art II		nature Block	1,41	0,221	1,367,800
			егјигу, I declare that I have examined this return, including accompanying schedules and stateme mplete Deckaration of prepager (other than officer) is based on all information of which preparer h		it my knowie	edge and belief, it is
		<u> </u>		ao any knomougo	<del></del>	<del></del>
Sig		<b>V</b>	Turg prove			
He		•	GERRY MOORE QUARTERMAST	- 0	Date / /	M47 201
ne		¥	ype or print name and title	3 / <u>L</u>	/6	SMITT LUI
Paid			preparer's parme TRolling Preparer's signature	Date	Chec	L.
	parer		hard Rollins, CPA UN J. Richard Rollins, CPA			employed P00038537
	Only	Firm's na			Firm's EIN	64-0720970
_50			P.O. Box 989			660 207 0070
Mac		Firm's ac			Phone no	662-327-0272
			s this return with the preparer shown above? (see instructions)			Yes No

		TY VFW POST 4272	23-7153230	Page <b>2</b>
		n Service Accomplishments contains a response to any question	on in this Part III	
	ribe the organization's miss		on in this cart in	
SEE ATT	ACHED			
	inization undertake any sig	nificant program services during the year w	hich were not listed on the	Yes X No
3 Did the orga	scribe these new services of inization cease conducting	on Schedule O , or make significant changes in how it cond	lucts, any program	
	scribe these changes on So			Yes X No
501(c)(3) and	d 501(c)(4) organizations a		rgest program services by expenses Section report the amount of grants and allocations to	
4a (Code SEE ATT	) (Expenses \$ ACHED	278,525 including grants of \$	<b>15,731</b> ) (Revenue \$	)
4b (Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
4c (Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
4d Other progra (Expenses	am services (Describe in S \$	Schedule O) including grants of \$	) (Revenue \$	)
	am service expenses >	278,525		

# Form 990 (2010) LOWNDES COUNTY VFW POST 4272 Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
_	complete Schedule A	1		<u> </u>
2	Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2		<u> </u>
3	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	3		<u> </u>
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
_	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Revenue Procedure 98-197 If "Yes," complete Schedule C,	_		77
_	Part III	5		<u> </u>
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have		ļ	
	the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes,"			v
-	complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_ [		v
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		<u> </u>
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			X
9	complete Schedule D, Part III	8		
J	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes,"			
	complete Schedule D, Part IV			X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-	9	-	
	endowments? If "Yes," complete Schedule D, Part V	10		x
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			36
••	VII, VIII, IX, or X as applicable			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"	Ì	1	
_	complete Schedule D, Part VI	11a	x	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more			
_	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets			
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI, XII, and XIII	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if			
	the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
þ	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising,			
	business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any			
	organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance			
	to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?	,		
no -	If "Yes," complete Schedule G, Part III	19	_ <b>X</b> _	₩
	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some			
	Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		L

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				l	
	in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II			21	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? If "Yes," complete Schedule I, Parts I and III			22	_X_	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			- }	Ì	
	organization's current and former officers, directors, trustees, key employees, and highest compensated					42
<b>0</b> 4-	employees? If "Yes," complete Schedule J			23		X
24a	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? If "Yes," answer lines 24b					X
b	through 24d and complete Schedule K. If "No," go to line 25.  Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?			24a 24b		
-	Did the organization minest any proceeds of tax-exempt bonds beyond a temporary period exception?  Did the organization maintain an escrow account other than a refunding escrow at any time during the year			240		
С	to defease any tax-exempt bonds?			24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?			24d		
25a	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? If "Yes," complete Schedule L, Part I			25a		
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?					
	If "Yes," complete Schedule L, Part I			25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or		İ			
	disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II			26		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?					
	If "Yes," complete Schedule L, Part III			27		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)					
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV			28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete					
	Schedule L, Part IV			28b		X
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof)					₩.
20	was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV			28c 29		X
29 30	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M  Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			29		
30	conservation contributions? If "Yes," complete Schedule M			30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,			- 30		
•	Part I			31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"					
	complete Schedule N, Part II			32		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? If "Yes," complete Schedule R, Part I			33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III,					
	IV, and V, line 1			34		_X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?			35		_ <b>X</b> _
а	Did the organization receive any payment from or engage in any transaction with a					
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R,		( <del></del>			
	Part V, line 2	Yes	X No			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable					
27	related organization? If "Yes," complete Schedule R, Part V, line 2			36		
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? If "Yes," complete Schedule R,			2-		x
38	Part VI  Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and			37		
	19? <b>Note.</b> All Form 990 filers are required to complete Schedule O			38	x	
						——

Form 990 (2010)

Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response to any question in this Part V Yes No 0 1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return X If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? X 3a b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 3b 4a 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 X account)? 4a If "Yes," enter the name of the foreign country See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a X b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? X 6a b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b Organizations that may receive deductible contributions under section 170(c). a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c d If "Yes," indicate the number of Forms 8282 filed during the year 7d Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? g 7g If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? h 7h 8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8 9 Sponsoring organizations maintaining donor advised funds. Did the organization make any taxable distributions under section 4966? 9a b Did the organization make a distribution to a donor, donor advisor, or related person? 9b 10 Section 501(c)(7) organizations. Enter a Initiation fees and capital contributions included on Part VIII, line 12 10a Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities h 10b 11 Section 501(c)(12) organizations. Enter a Gross income from members or shareholders 11a Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) 11b 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state? 13a Note. See the instructions for additional information the organization must report on Schedule O Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b Enter the amount of reserves on hand 13c Did the organization receive any payments for indoor tanning services during the tax year? 14a

If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

23-7153230 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.

	Check if Schedule O contains a response to any question in this Part VI			X
Sec.	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year  1a 5	_		
b	Enter the number of voting members included in line 1a, above, who are independent  1b 5			
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?	2		<u> </u>
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?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?  Does the organization have members or stockholders?	5 6	X	_^ -
6 7a		<b>-</b>	<u> </u>	
/ a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	x	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during	1.5		
•	the year by the following			
а	The governing body?	8a	x	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at	1		
•	the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenu		e.)	
	, , , , , , , , , , , , , , , , , , , ,		Yes	No
I0a	Does the organization have local chapters, branches, or affiliates?	10a		X
b	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?	10b		
l1a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the			
	form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
I2a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a		X
þ	Are officers, directors or trustees, and key employees required to disclose annually interests that could give			_
	rise to conflicts?	12b	N	<u> </u>
C	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"		A F	А
	describe in Schedule O how this is done	12c	N	<u> </u>
13	Does the organization have a written whistleblower policy?	13		X
14	Does the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by		1	
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			-
a	The organization's CEO, Executive Director, or top management official	15a		X
Ь	Other officers or key employees of the organization	15b		A
16-	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement	40-	•	X
<b>L</b>	with a taxable entity during the year?  If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its	16a		
U	participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the			
		46h	•	
Sac	organization's exempt status with respect to such arrangements? tion C. Disclosure	16b	L	
<del>3ec</del> 17	List the states with which a copy of this Form 990 is required to be filed None			
17 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 MALCOLM G. MOORE P O BOX 2541			

MS 39704

COLUMBUS

DAA

Form 990 (2010)

# Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
  - List all of the organization's current key employees, if any See instructions for definition of "key employee"
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the or  (A)	(B)			(6	<b>&gt;</b> )			(D)	(E)	(F)
Name and Title	Average hours per week (describe hours for related organizations in Schedule O)	Individual trustee or director	Institutional trustee	Officer		a Highest compensated employee		Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
(1) SEE ATTACHED	0.00							0	(	
(2)										
(3)										
(4)							_			
(5)									-	
(6)										
(7)				_						
(8)										
(9)										
(10)										
(11)		<b>.</b>				-				
(12)										
(13)										
(14)										
(15)										
(16)	<del>                                     </del>									

Pa	rt VII Section A. Officers	, Directors, Trus	stee	s, Ke	у Ег	nplo	yee	s, ar	nd Highest Compensated	Employees (continued)			
	、 <b>(A)</b> Name and Title	(B) Average	Posi	tion (		C) k ali i	that a	nnlv)	(D) Reportable	<b>(E)</b> Reportable	_	(F) stimated	
	•	hours per week (describe hours for related organizations in Schedule O)	Individual trustee or director		Officer	Key employee	Highest compensated employee	_	compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	com fi org an	amount of other compensation from the organization and related organizations	
(17)							<u> </u>						
(18)			ļ				<u> </u>						
(19)												· . <u> </u>	
(20)	<del></del>					-							
(21)		-											
(22)		-											<del></del>
(23)		-											
(24)		-								-		_	
(25)													
(26)													
(27)							<u> </u>						
(28)					-								
1b	Sub-total				<u>.                                    </u>	1	<u> </u>	<b>&gt;</b>					
C d	Total from continuation sheet Total (add lines 1b and 1c)	ets to Part VII, S	ectic	n A				<b>&gt;</b>					
2	Total number of individuals (in reportable compensation from	=		_	thos	e lis	ted a	bov	e) who received more than	\$100,000 in			
3	Did the organization list any fo				ruete		- AV AI	mala	ovee or highest component	lad		Yes	No
	employee on line 1a? if "Yes,"	" complete Schee	dule .	J for	suc	h inc	dividu	ıal				3	X
4	For any individual listed on lin organization and related organ												4
5	individual  Did any person listed on line									ındıv <del>ı</del> dual		4	X
Sec	for services rendered to the oction B. Independent Contract	_	es,"	com	plete	e Sc	hedu	le J	for such person			5	X
1	Complete this table for your fi compensation from the organ	ve highest comp	ensa	ted	nde	pend	lent o	onti	ractors that received more	than \$100,000 of			
		(A) I business address							Descrip	(B) tion of services		(C) Compens	sation
												<del></del>	
									· <u>-</u>	·····			
								<u>.</u>					
	<del></del>			<u>,                                      </u>				_					
					_								***************************************
2	Total number of independent received more than \$100,000		_						se listed above) who	_0			
DAA									<u> </u>			Form <b>99</b>	0 (2010)

Pa	rt V	III Statement of Reve	nue					
	•				(A) Total revenue	(B) Related or exempt function	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections
20 00	4-2	Federated campaigns	1a		. , , , , , , , , , , , , , , , , , , ,	revenue		512, 513, or 514
Hat		Membership dues	1b			1		
PE.		Fundraising events	1c			Ī		
E E		Related organizations	1d					
9,5	u	=						
Program Service Revenue   Contributions, gifts, grants and other similar amounts	2	Government grants (contributions)	1e					
풀	ı	All other contributions, gifts, grants, and similar amounts not included above	46			1		
Ē	_		1f			1		
응팀	_	Noncash contributions included in lines 1a-	1f \$					
-	- 11	Total. Add lines 1a-1f		Busn. Code				
	2a	DUES		Bush. Code	2,710	2,710		
ě	ь b	DOES			2,,10	2,710		
8								
2	۰							
S	u							
ᇛ	f	All other program service reve	nue					<del></del>
윤	g	Total. Add lines 2a–2f	iiue	<b>•</b>	2,710			
$\neg$	3	Investment income (including	dividends					
	•	and other similar amounts)	aaoao,	,o.cot,	19,486	19,486		
	4	Income from investment of tax	-exempt t	ond proceeds		,		
	5	Royalties		<b>•</b>				
	•	(i) Real		(ii) Personal			<del></del>	
	6a	Gross Rents						
	b	Less rental exps						
	С	Rental inc or (loss)						
	d	Net rental income or (loss)	* -	<b>&gt;</b>				
	7a	Gross amount from (i) Securities	3	(II) Other				
		sales of assets other than inventory						
	b	Less cost or other						
		basis & sales exps						
	C	Gain or (loss)						
	đ	Net gain or (loss)		<b>•</b>				
9	8a	Gross income from fundraising eve	nts					
		(not including \$						
) O		of contributions reported on line 1c	)					
Other Reven		See Part IV, line 18	a					
푲		Less direct expenses	b					
٠		Net income or (loss) from fund		vents 🕨				
	9a	Gross income from gaming activities						
		See Part IV, line 19	a	836,337				
		Less direct expenses	b[	628,434		007 000		
		Net income or (loss) from gam	ing activit	ties <b>&gt;</b>	207,903	207,903		
	10a	Gross sales of inventory, less	ļ			*		
	_	returns and allowances	a					
		Less cost of goods sold	b		:		•	
	C	Net income or (loss) from sale						
	4:	Miscellaneous Revenue	<del></del>	Busn. Code	:			
	11a						<del></del>	<del></del>
	b						<del></del>	
	<u>ر</u>	All ather rouge:						<del> </del>
	d	All other revenue		L				
	42	Total. Add lines 11a-11d			230,099	230,099	0	0
	12	Total revenue. See instruction	13 <u> </u>		230,033	230,033		

### 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)

	All other organizations must				·
	not include amounts reported on lines 6b, 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		· · · · · ·	<del></del>	
-	organizations in the U.S. See Part IV, line 21	10,700	10,700		
2	Grants and other assistance to individuals in				
_	the U.S. See Part IV, line 22	5,031	5,031		
3	Grants and other assistance to governments,	- 7,33-		·····	
•	organizations, and individuals outside the				
	U S See Part IV, lines 15 and 16		•		
4	Benefits paid to or for members	8,762	8,762		
5	Compensation of current officers, directors,	3,732			
•	trustees, and key employees				
6	Compensation not included above, to disqualified				
•	persons (as defined under section 4958(f)(1)) and	1			
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	75,313	75,313		
8	Pension plan contributions (include section 401(k)	,	,		
•	and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes		-		
11	Fees for services (non-employees)				
	Management				
b	Legal				
c	Accounting	28,497	28,497		
d	Lobbying				
е	Professional fundraising services See Part IV, line 17		-		
f	Investment management fees				
g	Other				
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy	69,108	69,108		
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	6,787	6,787		
20	Interest				
21	Payments to affiliates			·	
22	Depreciation, depletion, and amortization				
23	Insurance				
24	Other expenses Itemize expenses not covered		1		
	above (List miscellaneous expenses in line 24f If		<b>!</b>		
	line 24f amount exceeds 10% of line 25, column		1		
	(A) amount, list line 24f expenses on Schedule O)				
а	SCHOLARSHIP EXPENSES	36,000	36,000		
b	SUPPLIES-VFW	14,187	14,187		
C	INSURANCE	7,589	7,589		
d	OFFICE SUPPLIES	3,342	3,342		
e	MISCELLANEOUS EXPENSE	2,849	2,849		
	All other expenses	10,360	10,360		
	Total functional expenses. Add lines 1 through 24f	278,525	278,525	0	0
26	Joint costs. Check here ► if following SOP 98-2 (ASC 958-720) Complete this line				
	only if the organization reported in column				
	(B) joint costs from a combined educational				
DAA	campaign and fundraising solicitation				Form <b>990</b> (2010)

Part		5-7153230		Page 11
		(A) Beginning of year		(B) End of year
1	Cash—non-interest bearing	126,443	1	205,973
2	Savings and temporary cash investments	921,576	2	771,040
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)), persons described in section 4958(c)(3)(B), and contributing			
	employers and sponsoring organizations of section 501(c)(9) voluntary			
,,	employees' beneficiary organizations (see instructions)		6	
Assets	Notes and loans receivable, net		7	
8   8	Inventories for sale or use		8	
<b>⋖</b>   9	Prepaid expenses and deferred charges		9	
10	a Land, buildings, and equipment cost or			
	other basis Complete Part VI of Schedule D 10a 393,730	)		
	b Less accumulated depreciation 10b	392,142	10c	393,730
11	Investments—publicly traded securities		11	
12	Investments—other securities See Part IV, line 11		12	
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)	1,440,161	16	1,370,743
17	Accounts payable and accrued expenses		17	
18	Grants payable		18	
19	Deferred revenue		19	
20	Tax-exempt bond liabilities		20	
8 21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
Liabilities 22	Payables to current and former officers, directors, trustees, key			
ᅙ	employees, highest compensated employees, and disqualified persons			
֓֞֡֞֞֞֞֡֞֞֞֞֞֞֡֞֡֞֞֞֡֡֡֡	Complete Part II of Schedule L		22	
23	Secured mortgages and notes payable to unrelated third parties		23	
24	Unsecured notes and loans payable to unrelated third parties		24	
25	•	23,934	25	2,943
26		23,934	26	2,943
S	Organizations that follow SFAS 117, check here ▶ 🗷 and complete			
١	lines 27 through 29, and lines 33 and 34.			
<b>E</b> 27		1,416,227	27	1,367,800
<u>m</u>   28	Temporarily restricted net assets		28	
≦   29			29	
ᆲ	Organizations that do not follow SFAS 117, check here ▶ ☐ and			
<u></u>	complete lines 30 through 34.			
න්   30	i company of the comp		30	
86 31	3. 11		31	
Net Assets or Fund Balances	, , , , , , , , , , , , , , , , , , , ,	4 44 4 55=	32	
호 33		1,416,227	33	1,367,800
<b>Z</b> 34	Total liabilities and net assets/fund balances	1,440,161	34	1,370,743

Form **990** (2010)

orn	1 990 (2010) LOWNDES COUNTY VFW POST 4272 23-7153230			Page <b>12</b>
Pa	Reconciliation of Net Assets Check if Schodule O contains a response to any question in this Rest XI			
	Check if Schedule O contains a response to any question in this Part XI			
1	Total revenue (must equal Part VIII, column (A), line 12)	11	23	0,099
2	Total expenses (must equal Part IX, column (A), line 25)	2	27	8,525
3	Revenue less expenses Subtract line 2 from line 1	3		8,426
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,41	6,227
5	Other changes in net assets or fund balances (explain in Schedule O)	5		-1
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33,			
	column (B))	6	1,36	7,800
Pa	Rt XII Financial Statements and Reporting			
	Check if Schedule O contains a response to any question in this Part XII			
				Yes No
1	Accounting method used to prepare the Form 990 X Cash Accrual 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?		2a	X
b	Were the organization's financial statements audited by an independent accountant?		2b	X
С	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?		2c	
	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 separate basis, consolidated basis, or both			
	Separate basis Consolidated basis Both consolidated and separate basis			
За	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?		3a	X
b	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		3b	
			Form	990 (2010)

#### **SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

➤ 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.

OMB No 1545-0047

Open to Public Inspection

Nam	ne of the organization			E	mployer	dentifica	tion numbe	er
L	LOWNDES COUNTY VFW POS	T 4272		2	3-71	L5323	0	
$\overline{}$	art I Organizations Maintaini organization answered "	ing Donor Advised Fu	nds or Other Similar F t IV, line 6.					ie
			(a) Donor advised fund	ds	(b) i	unds and	other accour	nts
1	Total number at end of year							
2	Aggregate contributions to (during year)		A	/ A				
3	Aggregate grants from (during year)							
4	Aggregate value at end of year			•				
5	,			rised				
	funds are the organization's property, sub	=					Yes	∐ No
6	Did the organization inform all grantees, d		• •					
	only for charitable purposes and not for th	e benefit of the donor or don	or advisor, or for any other pu	rpose			П.,	П.,
_	conferring impermissible private benefit?	An Complete if the ore	oni-otion coord "Va	- " to Farm	000 F	) 1\ /	Yes	<u></u> No
	art II Conservation Easement			es to Form	990, F	art IV,	iine 7.	
1	Purpose(s) of conservation easements he Preservation of land for public use (e	,		otorioalli, imman	tant lan	d 0-00		
	Protection of natural habitat	g , recreation or education)	Preservation of an hi			u area		
	Preservation of open space		Preservation of a cer	tilled historic st	ructure			
2	Complete lines 2a through 2d if the organ	uzation held a qualified cons	ervation contribution in the form	n of a conserva	tion			
-	easement on the last day of the tax year	nzation neid a qualmed const	ervation contribution in the for	ii oi a conserva	111011			
	, , , , , , , , , , , , , , , , , , , ,					Held at the	End of the	Tax Year
а	a Total number of conservation easements				2a			
b		easements			2b			
C			luded in (a)		2c	··		
d			• •					
	historic structure listed in the National Reg	gister			2d			
3	Number of conservation easements modified	fied, transferred, released, e	xtinguished, or terminated by t	he organization	during	the		
	tax year ▶							
4	Number of states where property subject	to conservation easement is	located >					
5	Does the organization have a written police	cy regarding the periodic moi	nitoring, inspection, handling o	f				
	violations, and enforcement of the conser						Yes	∐ No
6	Staff and volunteer hours devoted to mon	itoring, inspecting, and enfor	cing conservation easements	during the year	•			
	•							
7		ng, inspecting, and enforcing	conservation easements durir	ng the year				
	<b>&gt;</b> \$		the recommendate of a setum di	70/h)/4)/D)				
8	Does each conservation easement report	ed on line 2(d) above satisfy	the requirements of section 1	7U(n)(4)(B)			Yes	☐ No
9	(i) and section 170(h)(4)(B)(ii)?  In Part XIV, describe how the organization	n renorts conseniation easen	ante in ite revenue and evner	se statement	and			
J	balance sheet, and include, if applicable,	•	•	•		ne		
	organization's accounting for conservation		organization o midnolar otato.	monto tinat door	J.1200 (.			
P	art [] Organizations Maintain	ing Collections of Art	Historical Treasures.	or Other Si	milar /	Assets.		
	Complete if the organiza							
1a	a If the organization elected, as permitted u	inder SFAS 116 (ASC 958),	not to report in its revenue sta	tement and bal	ance sh	eet		
	works of art, historical treasures, or other							
	public service, provide, in Part XIV, the te	ext of the footnote to its finance	cial statements that describes	these items				
b	If the organization elected, as permitted u	inder SFAS 116 (ASC 958),	to report in its revenue statem	ent and balance	e sheet			
	works of art, historical treasures, or other	sımılar assets held for public	exhibition, education, or rese	arch in furthera	nce of			
	public service, provide the following amou	unts 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			cial gain, provid	de the			
	following amounts required to be reported	•	relating to these items					
a	,	I, line 1			<b>•</b>	\$		
b	Assets included in Form 990, Part X				•	\$		

Scne		UNTI VEW POS			<u> 73-1193</u>					ige Z
P	art 朋 、 Organizations Maintaining (	Collections of Art, H	istorical Treas	sures, c	or Other Sim	ilar As	sets (	continu	ied)	
3	Using the organization's acquisition, accession collection items (check all that apply)	, and other records, check	any of the followi	ng that are	e a significant u	se of its				
а	Public exhibition	<b>d</b> Loan or	exchange progran	ns						
b	Scholarly research	e Other	- · ·							
С	Preservation for future generations									
4	Provide a description of the organization's colle	ctions and explain how the	ey further the orga	nızatıon's	exempt purpos	e in Part				
	XIV.	·								
5	During the year, did the organization solicit or re	eceive donations of art, his	storical treasures,	or other s	ımılar					
	assets to be sold to raise funds rather than to b							Yes		No
Pa	art IV Escrow and Custodial Arrar	ngements. Complete	if the organiz	ation,ar	swered "Ye	s" to Fo	orm 99	0, Par	t IV,	
	line 9, or reported an amoun							•		
1a	Is the organization an agent, trustee, custodian			her assets	not					
	included on Form 990, Part X?							Yes	· 🗌	No
b	If "Yes," explain the arrangement in Part XIV ar	nd complete the following t	able							
								Amount		
C	Beginning balance					1c				
d	Additions during the year					1d				
е	Distributions during the year					1e				
f	Ending balance					1f				
2a	Did the organization include an amount on Form	m 990, Part X, line 21?						Yes		No
	If "Yes," explain the arrangement in Part XIV									
Pa	art V Endowment Funds. Comple	te if organization an	swered "Yes" t	to Form	990, Part I\	/, line 1	0.			
		(a) Current year	(b) Pnor year	(c) Two	years back (d)	Three yea	irs back	(e) Four	ears l	back
1a	Beginning of year balance									
b	Contributions									
C	Net investment earnings, gains, and	İ		ļ			1			
	losses									
	Grants or scholarships									
е	Other expenditures for facilities and	<u> </u>					1			
	programs					·····				
f	Administrative expenses					*******				
9	End of year balance		<del></del>	l					<del></del>	
2	Provide the estimated percentage of the year e									
a	Board designated or quasi-endowment	%								
	Permanent endowment ▶ %									
	Term endowment ▶ %									
За	Are there endowment funds not in the possess	ion of the organization tha	t are held and adm	ninistered	for the			Г.	. 1	
	organization by							$\overline{}$	Yes	No
	(i) unrelated organizations							3a(i)		
L	(ii) related organizations	-td 0 - b						3a(ii)		
	If "Yes" to 3a(ii), are the related organizations in							3b		
	Describe in Part XIV the intended uses of the or			10					_	
F 6	Description of investment	(a) Cost or other basis	(b) Cost or other		(a) Assumul	otod	T	d) Book	oluo.	
	Description of investment	(investment)	(other)	Dasis	(c) Accumul depreciati		'	( <b>d)</b> Book v	alue	
12	Lond	·····	(0.1.0.)	-			<del> </del>			
	Land Buildings	<del></del>	303	,730			┼	30	3 -	730
	- 1		393	, , , , ,			<del>                                     </del>	33	<u>J, </u>	, 30
	Leasehold improvements			+						
	Equipment Other						1			
	I. Add lines 1a through 1e (Column (d) must equ	ial Form 990 Part X, colu	mn (B) line 10(c)	<u> </u>		<b></b>		30	3 -	730
. –	and the state of t	20 Olin 000, Falt X, Colu	(5), inic 10(6)	,			hodule.	D (Form		

Schedule D (Form 990) 2010 LOWNDES COUNTY VFW		23-7153230	Page 3
Part VII . Investments—Other Securities. See Form		J-3 54	
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuat Cost or end-of-year mark	
1) Financial derivatives			
2) Closely-held equity interests			· · · · · · · · · · · · · · · · · · ·
3) Other			-
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			-
(H)			
(1)			
otal. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	<b>&gt;</b>		
Part VIII Investments—Program Related. See For	m 990, Part X, line 13.		
(a) Description of investment type	(b) Book value	(c) Method of valuat Cost or end-of-year mark	
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			·
(9)			<del></del>
10)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)	15		
Part IX Other Assets. See Form 990, Part X, line			(h) D
(a) Descript			(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)	<del></del>		<del></del>
(6) (7)	<del></del>		
(8)	<del></del>		
(9)			
10)			• • • • • • • • • • • • • • • • • • • •
otal. (Column (b) must equal Form 990, Part X, col (B) line 15)		•	
Part X Other Liabilities. See Form 990, Part X, I	ine 25.		
. (a) Description of liability	(b) Amount		
(1) Federal income taxes			
(2) STATE W/H PAYABLE	1,048		
(3) FICA TAXES PAYABLE	980		
(4) FEDERAL W/H PAYABLE	693		
(5) UNEMPLOYMENT TAXES PAYABLE	165		
(6) SALES TAX PAYABLE	57		
(7) SALES TAX PAYABLE			
(8)			
(9)			
10)			
11\			

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

2,943

Total. (Column (b) must equal Form 990, Part X, col (B) line 25)

	dule D (Form 990) 2010 LOWNDES COUNTY VFW POST 427		23-7153230	Page 4
Pa	rt XI . Reconciliation of Change in Net Assets from Form 99	0 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 a		10	
Pa	at XII Reconciliation of Revenue per Audited Financial State	ements With	Revenue per Return	
1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
а	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		
0	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	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	
Pa	rt XIII Reconciliation of Expenses per Audited Financial State	tements With	Expenses per Return	
1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
а	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		2е	
3	Subtract line 2e from line 1	,	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		<b>[</b>	
а	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	

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

**Supplemental Information** 

Schedule D (Form 990) 2010 LOWNDES COUNTY VFW POST 4272

23-7153230

Page 5

Part XIV . Supplemental Information (continued)

#### SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury

10

Total

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

Open To Public

Internal Revenue Service

Name of the organization **Employer Identification number** LOWNDES COUNTY VFW POST 4272 23-7153230 Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Part I Form 990-EZ filers are not required to complete this part. Indicate whether the organization raised funds through any of the following activities. Check all that apply Mail solicitations Solicitation of non-government grants Solicitation of government grants Internet and email solicitations Phone solicitations Special fundraising events in-person solicitations 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? 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 (iii) Did fund-(i) Name and address of individual (ii) Activity (iv) Gross receipts (v) Amount paid to (vi) Amount paid to raiser have or entity (fundraiser) from activity (or retained by) (or retained by) custody or fundraiser listed in control of organization contributions? col (i) Yes No 2

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

Schedule G (Form 990 or 990-EZ) 2010 23-7153230 LOWNDES COUNTY VFW POST 4272 Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000. (a) Event #1 (b) Event #2 (c) Other events (d) Total events (add col (a) through (event type) (event type) (total number) col (c)) 1 Gross receipts 2 Less Charitable contributions 3 Gross income (line 1 minus line 2) 4 Cash prizes 5 Noncash prizes Direct Expenses 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. (b) Pull tabs/instant (d) Total gaming (add Revenue (a) Bingo (c) Other gaming bingo/progressive bingo col (a) through col (c)) 836,337 836,337 1 Gross revenue 2 Cash prizes Direct Expenses 3 Noncash prizes 4 Rent/facility costs 628,434 628,434 5 Other direct expenses Yes Yes % Yes % 又 6 Volunteer labor No 628,434 7 Direct expense summary Add lines 2 through 5 in column (d) 8 Net gaming income summary Combine line 1, column d, and line 7 207,903 MS Enter the state(s) in which the organization operates gaming activities 9a X Yes No Is the organization licensed to operate gaming activities in each of these states? If "No," explain: 10a Yes X No 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? b If "Yes," explain

1		i 990 or 990-EZ) 20	10 <b>LOWNDE</b>	S COUNTY	VFW POST	4272	23-71	53230 Page 3
	Does the org	ganization operate	gaming activities with					X Yes No
2	_		eneficiary or trustee o		ber of a partnersh	p or other entity		<u> </u>
		iminister charitable			,	,		Yes X No
13	Indicate the	percentage of gam	ing activity operated i	n				
		ation's facility						13a 100.00 %
b .	An outside fa	acılıty						13b %
14	Enter the na	me and address of	the person who prepare	ares the organizat	ion's gaming/spec	cial events books ar	nd	<del></del>
	records							
	Name <b>&gt;</b>	MALCOLM G.	MOORE					
		P O BOX 25	541					
	Address ►	COLUMBUS					MS 397	04
5a	Does the org	ganization have a c	ontract with a third pa	rty from whom the	organization rece	eives gaming		
	revenue?							🗌 Yes 🕱 No
		_	ming revenue receive		tion ► \$		and the	
	_	-	ined by the third party	<b>, ▶</b> \$				
С	If "Yes," ente	er name and addres	ss of the third party					
	Name ▶							
	Address ▶							
6	Gaming mar	nager information						
	Name ▶							
	Gaming mar	nager compensatio	n <b>▶</b> \$					
	Description of	of services provided	<b>d</b> ▶					
	_	_						
ļ	Director	r/officer	Employee	Independ	ent contractor			
7	Mandatory d	listributions						
а	Is the organi	zation required und	ler state law to make	charitable distribu	tions from the gan	ming proceeds to		
		ate gaming license						🗌 Yes 🕱 No
			s required under state			npt organizations or	Г	
Part			exempt activities duri formation. Comp			ovolonotiono r	oguired by Des	t L line 2h
Lait			(v), and Part III, I					
			y additional info			o, and 175, as	applicable. Als	o complete this
	<u> </u>	it to provide at	iy additionaj iiiloi	mation (see ii	iodi dodionoj.		<del></del>	<del></del>

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SCHEDULEI (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Part 1

Governments, and Individuals in the United States Grants and Other Assistance to Organizations,

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and

LOWNDES COUNTY VFW POST 4272

General Information on Grants and Assistance

1545-0047	7
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OMB	C

2107

Open to Public Inspection

X

Employer identification number 23-7153230

the s	electi	nce? nitoring the use of	grant funds	in the United States	,				2
Part II	Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed ■	<b>vernments an</b> ecipient that re is needed	<b>id Organi</b> ceived m	<b>zations in the U</b> lore than \$5,000.	nited States. Com Check this box if	plete if the org no one recipie	janization ansv nt received m	wered "Yes" to ore than \$5,000. Part II	
-	(a) Name and address of organization or government	( <b>p)</b> EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance	
(1)									
(2)									
(3)									
(4)									
(2)									
(9)			-						
(2)									
(8)									
(6)									
2 Ente	Enter total number of section 501(c)(3) and government organizations Enter total number of other organizations	organizations							

Schedule I (Form 990) (2010)

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Page 2

Schedule I (F	Schedule I (Form 990) (2010) LOWNDES COUNTY VFW POST	•	1272 2:	23-7153230		Page 2
Part III	Grants and Other Assistance to Individuals in the University of the Part III can be duplicated if additional space is needed.	<b>1</b> 0	<b>Jnited States.</b> Comp ed.	lete if the organizati	<b>United States.</b> Complete if the organization answered "Yes" to Form 990, Part IV, line 22. ed.	
	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(e) Method of valuation (book, FMV, appraisal, other)
1 ALL 1	1 ALL UNDER \$5,000	7	5,031			
2						
ဗ						
4						
ശ						
9						
7						
Part IV	Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.	nplete this part to pro	vide the information	required in Part I, li	ne 2, and any other addition	onal information.

# SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

#### Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or 990-EZ.

2010
Open to Public Inspection

Name of the organization LOWNDES COUNTY VFW POST 4272

Employer identification number 23-7153230

Form 990, Part VI, Line 7a - Election of Members and Their Rights
YES

Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members YES

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990 REVIEWED IN COMMITTEE MEETING

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation GOVERNING DOCUMENTS ARE NOT MADE AVAILABLE TO GENERAL PUBLIC

#### **PURPOSE OF ORGANIZATION**

To promote and keep strong fraternal bonds joining Honorably discharged overseas veterans of the Armed Forces of the U.S.A.

To provide suitable facilities for the meeting, recreation and entertainment, of its members and their guests.

To promote and maintain high ideals of righteousness, patriotism, and justice in the community and county.

To promote and conduct sports, entertainments, functions, and other recreational activities in keeping with the aims of the Veterans of Foreign Wars.

The rights and powers that may be exercised by this corporation, in addition to the foregoing, are those conferred by Chapter 4, Title 21 Code of Mississippi of 1942 and amendments thereto.

	POSITION	W. SWIMMER W. S
•		NAME
	Commander	Larry Maxey
	Sr Vice Cmdr	Tommy Patterson
	Jr Vice Cmdr	Jerry Duckworth
	Quartermaster	Gerry Moore
	Judge Advocate	Luke Atkins
	Chaplain	Larry Stafford
	Surgeon	Brandon Sims
	Service Officer	Jim Richardson
	3 yr Trustee	J.W. Smith
	2 yr Trustee	Virgil Kimbrell
	1 yr Trustee	Doug Lee
	3 yr Hse Cmtt	Sam Plikinton
	2 yr Hse Cmtt	VACANT
	1 yr Hse Cmtt	Don Francisco