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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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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

**2011****Open to Public  
Inspection****A** For the 2011 calendar year, or tax year beginning January 1, 2011, and ending December 31, 2011**B** Check if applicable:

- ☒ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization

George F. Bryan Post #613 Veterans of Foreign Wars

Number and street (or P.O. box, if mail is not delivered to street address)

135 Farrington St.

Room/suite

City or town, state or country, and ZIP + 4

02171 QUINCY MA 02171

**D** Employer identification number

042042163

**E** Telephone number

none

**F** Group Exemption  
Number ►**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ►**I** Website: ► None**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 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 or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)Check if the organization used Schedule O to respond to any question in this Part I. ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	4,919
	2	Program service revenue including government fees and contracts	2	-0-
	3	Membership dues and assessments	3	1055
	4	Investment income	4	773
	5a	Gross amount from sale of assets other than inventory <i>Past HOME</i>	5a	525000
	b	Less: cost or other basis and sales expenses	5b	391373
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	133627
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	1063
b	Gross income from fundraising events (not including \$-0- of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	-0-	
c	Less: direct expenses from gaming and fundraising events	6c	-0-	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	1063	
Expenses	7a	Gross sales of inventory, less returns and allowances	7a	-0-
	b	Less: cost of goods sold	7b	-0-
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-0-
	8	Other revenue (describe in Schedule O)	8	-0-
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	141437
	10	Grants and similar amounts paid (list in Schedule O)	10	-0-
	11	Benefits paid to or for members	11	-0-
	12	Salaries, other compensation, and employee benefits	12	-0-
Net Assets	13	Professional fees and other payments to independent contractors	13	-0-
	14	Occupancy, rent, utilities, and maintenance	14	16023
	15	Printing, publications, postage, and shipping	15	123
	16	Other expenses (describe in Schedule O)	16	-0-
	17	<b>Total expenses.</b> Add lines 10 through 16	17	16146
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	125291
	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	91152
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	91152
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	177481

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2011)

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20 P



**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .	<b>33</b>	✓
<b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .	<b>34</b>	✓
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .	<b>35a</b>	✓
<b>b</b> If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .	<b>35b</b>	
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .	<b>35c</b>	
<b>36</b> 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 . . . . .	<b>36</b>	✓
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> -0-	<b>37b</b>	✓
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>37b</b>	✓
<b>38a</b> 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 tax year covered by this return? . . . . .	<b>38a</b>	✓
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	<b>38b</b>	
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .	<b>39a</b>	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .	<b>39b</b>	
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
<b>b</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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	<b>40b</b>	✓
<b>c</b> 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 . . . . . ▶		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶		
<b>e</b> 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. . . . .	<b>40e</b>	✓
<b>41</b> List the states with which a copy of this return is filed ▶		
<b>42a</b> The organization's books are in care of ▶ <u>John McDonough</u> Telephone no. ▶ <u>857-939-2669</u> Located at ▶ <u>42 Maypole Rd Quincy Ma.</u> ZIP + 4 ▶ <u>02169</u>		
<b>b</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 <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .	<b>42b</b>	✓
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the U.S.? . . . . . If "Yes," enter the name of the foreign country: ▶	<b>42c</b>	✓
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b>		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44a</b>	✓
<b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44b</b>	✓
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .	<b>44c</b>	✓
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>44d</b>	
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>45a</b>	✓
<b>45b</b> 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .	<b>45b</b>	✓

- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . **46** ☐ Yes ☒ No

**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 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

- 47** 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 . . . . . **47** ☐ Yes ☒ No
- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . . **48** ☐ Yes ☒ No
- 49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . . **49a** ☐ Yes ☐ No
- b** If "Yes," was the related organization a section 527 organization? . . . . . **49b** ☐ Yes ☐ No
- 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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

**f** Total number of other employees paid over \$100,000 . . . . . **- 0 -**

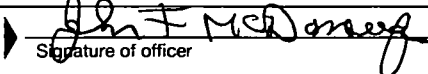
- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

**d** Total number of other independent contractors each receiving over \$100,000 . . . . . **- 0 -**

- 52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . . ☐ Yes ☒ No

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.

**Sign Here**  **3-5-12**  
 Signature of officer Date  
**John F. McDonough Post Quartermaster**  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no			

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

**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.

OMB No 1545-0047

**2011**

**Open to Public  
Inspection**

Name of the organization

George F. Bryan Post #613 V.F.W.

Employer identification number

042042163

*LINE 20*

There may be some confusion about the value of the property, as its status changed over the years. The Post was taxed as being the owner  
the land for many years. Unable to keep up with the real estate taxes and maintenance of the building we decided to sell it rather than lose it.

The City wanted the land because it was next to the police station which they wished to expand.

The City said they actually owned the land and was letting the post use it. That brought up the issue of why were they taxing us on  
\$300,000 land value? They really did not know the answer for that. The result was after a great deal of time and effort the Deed for the land  
was located and we in fact did own the land and could sell the same. Unfortunately anyone interested in the land that needed a City permit  
of any kind backed away. We finally found a buyer who only needed an occupancy permit and we sold the property.

The City was taxing us for 1.2 million of value. They were actually taxing us off the land. The price we got was a good price for the  
market is at rock bottom.



**Part I Liquidation, Termination, or Dissolution (continued)**

**Note.** If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal -0-.

- 3 Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III. **FILED PER 6010 RULE**
- 4a Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?
- b If "Yes," did the organization provide such notice? . . . . .
- 5 Did the organization discharge or pay all of its liabilities in accordance with state laws?
- 6a Did the organization have any tax-exempt bonds outstanding during the year? . . . . .
- b Did the organization discharge or defease all of its tax-exempt bond liabilities during the tax year in accordance with the Internal Revenue Code and state laws?
- c If "Yes" to line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities. If "No," explain in Part III.

**Part II** **Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets.** Complete this part if the organization answered "Yes" to Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

[illegible]

- 2** Did or will any officer, director, trustee, or key employee of the organization:

- a** Become a director or trustee of a successor or transferee organization? . . . . .
- b** Become an employee of, or independent contractor for, a successor or transferee organization? . . . . .
- c** Become a direct or indirect owner of a successor or transferee organization? . . . . .
- d** Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets? . . . . .
- e** If the organization answered "yes" to any of the questions in this line, provide the name of the person involved and explain in Part II. ►



**Part III Supplemental Information.** Complete to provide the information required by Part I, lines 2e and 6c, and Part II, line 2e. Also complete this part to provide any additional information.

The post home was sold as we no longer could maintain it. The sale was approved by the Attorney General's office of Massachusetts.

The membership of post 613 is still active. We no longer own a post home, we rent space from another veterans post.

The proceeds that were netted after the sale came under the direction of the A.G.'s office. Two hundred and sixty thousand dollars was deposited in Citizens bank in an account approved by the A.G.

The remainder was used to pay off bills the post owed and establish funds for operation.

Our mission of service to veterans, active service personnel and families and to community has not changed. Our VFW charter has not been effected in any way.

Attached find Settlement Statement of post sale.

PART V FORM 990EZ DID THE ORGANIZATION UNDERGO A LIQUIDATION, DISSOLUTION, TERMINATION, OR SIGNIFICANT DISPOSITION OF NET ASSETS DURING THE YEAR? IF YES, COMPLETE SCHEDULE N

WE FILED THIS FORM AS THE POST BUILDING WAS THE VAST MAJORITY OF OUR ASSETS.

Settlement Statement				
Property Address: 24 Broad Street, Quincy, MA				
Buyer: 333-345 West First Street, LLC (2/3) and VFW, LLC (1/3)				
Seller: George F. Bryan Post VFW Building Association, Inc.				
Lender: NONE				
Settlement Date: August 23, 2011				
		Credit	Debit	
BUYER TRANSACTION				
Purchase Price			525,000.00	
Seller Credit to Buyer for 21E/UST/Encroachment	16,000.00			
Deposit Retained by Broker	13,000.00			
Record Deed			126.00	
Tax Adjustment (8/23-9/30)			5,665.80	
Title Insurance			2,100.00	
MLC Reimbursement			25.00	
Rundown/Recording			40.00	
Record MLC			66.00	
Title Search			220.00	
<b>Total Due from Buyer</b>			<b>504,242.80</b>	
SELLER TRANSACTION				
Purchase Price	525,000.00			
Seller Credit to Buyer 21E/UST/Encroachment			16,000.00	
Deposit Retained by BROKER			13,000.00	
Additional Broker Fee			13,250.00	
Reimbursement for Fire Alarm Test and Smoke			390.00	
Seller's Attorney Fee			3,036.50	
Record Certificate of Good Standing			76.00	
Record Affidavit under G.L. c. 183 s5B			76.00	
Stamp Tax			2,394.00	
Unpaid Taxes (Tax Title 2001-2010)			163,140.88	
Water Billing 2011 (plus interest)			2,838.15	
Unpaid FY2011 Taxes (plus interest)			23,804.82	
Tax Adjustment (08/23/11-09/30/11)	5,665.80			
1st Quarter FY 2012 Taxes			9,032.03	
<b>Total Due to Seller</b>			<b>283,627.42</b>	
DISBURSEMENT SCHEDULE				Payee

<b>CASH IN</b>	<b>504,242.80</b>		
Record MLC		66.00	Norfolk Registry of Deeds
Record Certificate of Good Standing		76.00	Norfolk Registry of Deeds
Record Deed and Affidavit under G.L. c. 183 s5B		202.00	Norfolk Registry of Deeds
Stamp Tax		2,394.00	Commonwealth of Mass.
Broker Fee		13,250.00	Tim Ryan
Title Insurance Premium		2,100.00	First American Title Insurance
Title Search		220.00	Quirk Associates
Seller's Attorney Fee		3,036.50	Murk Simedea, Esq.
Reimbursement for Fire Alarm Test and Smoke		390.00	Tim Ryan
Rundown Record		40.00	Quirk
MLC Reimbursement		25.00	Schlossberg, LLC
Unpaid FY 2011 Taxes (plus interest)		23,804.82	City of Quincy
Water Billing 2011 (plus interest)		2,838.15	City of Quincy
Unpaid Taxes (Tax Title 2001-2010)		163,140.88	City of Quincy
August 1, 2011 Tax Bill (plus interest)		9,032.03	City of Quincy
Proceeds to Seller		283,627.42	G. F. B. Post VFW Bldg. Assoc.
<b>BALANCE</b>		<b>0.00</b>	
<b>Total Due from 333-345 West First Street, LLC: \$336,161.87</b>			
<b>Total Due from VFW, LLC: \$168,080.93</b>			
Seller: George F. Bryan Post VFW Building Association, Inc.			
<i>John McDonough, Treasurer</i>			
Buyer: 333-345 West First Street, LLC		Buyer: VFW, LLC	
<i>Christos T. Iorio, Authorized Signatory</i>		<i>Genevieve Iorio, Manager</i>	
Settlement Agent:			
<i>Schlossberg, LLC</i>			

04-2042163

Voluntary Employees' Beneficiary Associations	501(c)(9)
Teachers' Retirement Fund Associations	501(c)(11)
Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, etc.	501(c)(12)
Cemetery Companies	501(c)(13)
State Chartered Credit Unions, Mutual Reserve Funds	501(c)(14)
Insurance Companies or Associations Other Than Life	501(c)(15)
Cooperative Organizations To Finance Crop Operations	501(c)(16)
Supplemental Unemployment Benefit Trusts	501(c)(17)
Employee Funded Pension Trusts (created before 6/25/59)	501(c)(18)
Organizations of Past or Present Members of the Armed Forces	501(c)(19) & (23)
Black Lung Benefit Trusts	501(c)(21)
Withdrawal Liability Payment Funds	501(c)(22)
Title Holding Corporations or Trusts	501(c)(25)
State-Sponsored Organizations Providing Health Coverage for High-Risk Individuals	501(c)(26)
State-Sponsored Workmen's Compensation and Insurance and Reinsurance Organizations	501(c)(27)
Religious and Apostolic Associations	501(d)
Cooperative Hospital Service Organizations	501(e)
Cooperative Service Organizations of Operating Educational Organizations	501(f)
Child Care Organizations	501(k)
Charitable Risk Pools	501(n)
Political Organizations	527

#### D. Forms and Publications



Internet. You can access the IRS website 24 hours a day, 7 days a week, at [www.irs.gov](http://www.irs.gov) to:

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- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Sign up to receive local and national tax news by email.



CD for tax products. You can order Publication 1796, IRS Tax Products CD, and obtain:

- A CD that is released twice so you have the latest products. The first release ships in late December and the final release ships in late February.