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# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2012

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

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.

<b>A For the 2012 calendar year, or tax year beginning</b>		, 2012, and ending	
<b>B Check if applicable</b>		<b>C Name of organization</b>	
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		<b>D Employer identification number</b> <b>E Telephone number</b>	
		Oak Island Veterans of Foreign Wars of the United States Post 10226 Number and street (or P O box, if mail is not delivered to street address)	
		103 SE 50th Street Room/suite	
		City or town, state or country, and ZIP + 4	
		Oak Island N.C. 28465	
<b>G Accounting Method:</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ►		<b>H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)</b>	
<b>I Website:</b> ► N/A			
<b>J Tax-exempt status (check only one)</b> — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) <input type="checkbox"/> (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>K Check ► <input type="checkbox"/> 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.</b>			
<b>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</b>		► \$ 162,227	

**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 

<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received	1	18
	2 Program service revenue including government fees and contracts	2	12,609
	3 Membership dues and assessments	3	508
	4 Investment income	4	131
	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 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	43,188
<b>Expenses</b>	b Gross income from fundraising events (not including \$ 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	8,397
	c Less: direct expenses from gaming and fundraising events	6c	40,774
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	10,881
	7a Gross sales of inventory, less returns and allowances	7a	97,376
	b Less: cost of goods sold	7b	76,460
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	20,916
	8 Other revenue (describe in Schedule O)	8	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	44,993
		10	1,361
<b>Net Assets</b>	10 Grants and similar amounts paid (list in Schedule O)	11	
	11 Benefits paid to or for members	12	1,600
	12 Salaries, other compensation, and employee benefits	13	
	13 Professional fees and other payments to independent contractors	14	27,133
	14 Occupancy, rent, utilities, and maintenance	15	
	15 Printing, publications, postage, and shipping	16	18,173
	16 Other expenses (describe in Schedule O)	17	48,267
	17 Total expenses. Add lines 10 through 16	18	(3,274)
		19	309,106
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	20	
	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)	21	308,024
	20 Other changes in net assets or fund balances (explain in Schedule O)		
	21 Net assets or fund balances at end of year. Combine lines 18 through 20		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form 990-EZ (2012)

**Part II Balance Sheets (see the instructions for Part II)**Check if the organization used Schedule O to respond to any question in this Part II 

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	21,689	22
23	Land and buildings	291,623	23
24	Other assets (describe in Schedule O)	8,794	24
25	<b>Total assets</b>	322,106	25
26	<b>Total liabilities</b> (describe in Schedule O)	13,000	26
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	309,106	27
		308,024	

**Part III Statement of Program Service Accomplishments (see the instructions for Part III)**Check if the organization used Schedule O to respond to any question in this Part III 

What is the organization's primary exempt purpose? \_\_\_\_\_

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and 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	see schedule o		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	
29			
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	
30			
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a	
31	Other program services (describe in Schedule O)		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a	
32	<b>Total program service expenses</b> (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)  
Check if the organization used Schedule O to respond to any question in this Part IV 

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Harold T. Woodin Jr. Commander	20			
P.O Box 457 Oak Island N.C. 28465				
Michael J. Abbott Senior Vice Commander	15			
102 S.W.20th St. Oak Island N.C. 28465				
Alexander S. Cupernal Sr. Junior Vice Commander	8			
4683 Pineview Dr. Southport N.C. 28461				
Howard Hursey Quartermaster	30			
4321 Sweetbay Dr. SE Southport N.C. 28461				
Warner E. Nieman Chaplin	1			
2834 Southgate Est SE Southport N.C. 28461				
Charlie Blalock Judge Advocate	5			
5137 Melinda Ct Southport N.C. 28461				
Gary R. Spurlin Surgeon	1			
305 NE 42nd St Oak Island N.C. 28465				
Kenneth W. McCain Trustee	1			
2607 West Oak Island Dr. Oak Island N.C. 28465				
Clarence D. Rabello Trustee	1			
429 Norton St. Oak Island N.C. 28465				
Kenneth R. Bealer Trustee	1			
220 NE 36th St Oak Island N.C. 28465				
Brad Hynde Adjudant	1			
141 NE 14th St Oak Island N.C. 28465				

**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
33 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	33	✓
34 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)	34	✓
35a 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)?	35a	✓
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	35b	✓
c 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	35c	✓
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	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a	37a	
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:	39a	
a Initiation fees and capital contributions included on line 9	39b	
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or 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	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	✓
41 List the states with which a copy of this return is filed ► _____		
42a The organization's books are in care of ► _____ Telephone no. ► _____ Located at ► _____ ZIP + 4 ►		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ► _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	✓
c 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: ► _____	42c	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
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	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	✓
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
45b 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)	45b	✓

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 . . . . . Yes  No  46 ✓

**Part VI      Section 501(c)(3) organizations only**

All section 501(c)(3) organizations 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

		Yes	No
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	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

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

**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.

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  Date **3-30-13**  
Signature of officer  
**Harold T. Woodin Jr.** Commander

<input checked="" type="checkbox"/> Type or print name and title					
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date		Check <input type="checkbox"/> if self-employed
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no. _____	

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

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

## **Supplemental Information Regarding Fundraising or Gaming Activities**

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2012

**Open to Public  
Inspection**

Name of the organization

**Employer identification number**

Oak Island Veterans Of Foreign Wars Of The United States Post 10226

93-1222778

Dent 1

**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      e  Solicitation of non-government grants  
b  Internet and email solicitations      f  Solicitation of government grants  
c  Phone solicitations      g  Special fundraising events  
d  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?  Yes  No

2b 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 and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?	(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
1		Yes	No		
2					
3					
4					
5					
6					
7					
8					
9					
10					
<b>Total</b>					

- 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.

**Part II 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.

Revenue		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
1	Gross receipts . . . . .				
2	Less: Contributions . . .				
3	Gross income (line 1 minus line 2) . . . . .				
4	Cash prizes . . . . .				
5	Noncash prizes . . . . .				
6	Rent/facility costs . . . . .				
7	Food and beverages . . . . .				
8	Entertainment . . . . .				
9	Other direct expenses . . . . .				
10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				► ( )
11	Net income summary. Combine line 3, column (d), and line 10 . . . . .				► ( )

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
1	Gross revenue . . . . .	43,188			43,188
2	Cash prizes . . . . .				
3	Noncash prizes . . . . .				
4	Rent/facility costs . . . . .				
5	Other direct expenses . . . . .	32,746			32,746
6	Volunteer labor . . . . .	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes % <input checked="" type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d) . . . . .				► ( 32,746 )
8	Net gaming income summary. Combine line 1, column d, and line 7 . . . . .				► 10,442

9 Enter the state(s) in which the organization operates gaming activities:

- a Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No  
b If "No," explain: \_\_\_\_\_

- 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No  
b If "Yes," explain: \_\_\_\_\_

- |    |   |   |
|----|---|---|
| 11 | Does the organization operate gaming activities with nonmembers? . . . . .  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 12 | Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 13 | Indicate the percentage of gaming activity operated in:   |   |
| a  | The organization's facility . . . . .   | 13a 100.00 %  |
| b  | An outside facility . . . . .   | 13b %   |
| 14 | Enter the name and address of the person who prepares the organization's gaming/special events books and records:   |   |

Name ► Warner Nieman

Address ► 4834 Southgate SE Southport N.C. 28461

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_.

c If "Yes," enter name and address of the third party:

Name ►

**Address ►**

- ## 16 Gaming manager information:

Name ► Warner Nieman

## Gaming manager compensation ► \$

## Description of services provided ► **Bingo Manager**

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?  Yes  No
  - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

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

**2012**

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

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.

Name of the organization

**OAK ISLAND VETERANS OF FOREIGN WARS OF THE UNITED STATES POST 10226**

Employer identification number

**93-1222778**

**FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES**

Description	Amount
<b>Canteen Sales</b>	
<b>non-investment Depreciation</b>	
<b>Expenses</b>	
<b>Bank Charges</b>	<b>\$ 337</b>
<b>Postage and Mailings</b>	<b>\$ 177</b>
<b>Printing and copies</b>	<b>\$ 32</b>
<b>Travel</b>	<b>\$ 1015</b>
<b>Conference, Convention</b>	<b>\$ 400</b>
<b>Insurance -Liability</b>	<b>\$ 4699</b>
<b>Business Registration</b>	<b>\$ 1210</b>
<b>Books and Subscriptions</b>	<b>\$ 1662</b>
<b>Operations: Supplies</b>	<b>\$ 5412</b>
<b>National Dues</b>	<b>\$ 508</b>
<b>Other Types of Expenses</b>	<b>\$ 1234</b>
<b>Returned Checks</b>	<b>\$ 337</b>
<b>Advertising and Promotions</b>	<b>\$ 1150</b>
<b>Total</b>	<b>Total \$ 18,173</b>

**Form 990-EZ, PART II, LINE 24-OTHER ASSETS**

DESCRIPTION	BEG. OF YEAR	END OF YEAR
<b>FURNITURE AND EQUIPMENT</b>	<b>\$12,199</b>	<b>\$12,199</b>
<b>LESS ACCUMULATED DEPRECIATION</b>	<b>\$3,405</b>	<b>\$3,351</b>
<b>TOTAL</b>	<b>\$8,794</b>	<b>\$8,848</b>

Name of the organization

Employer identification number

93-1222778

**FORM 990-EZ PART II LINE 26 - OTHER LIABILITIES**

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PAYROLL LIABILITIES	\$ 1,659	\$1415
MORTGAGE AND OTHER NOTES PAYABLE	\$10,891	\$4653
<b>TOTAL</b>	<b>\$12,550</b>	<b>\$6,068</b>

**FORM 990-EZ, PART III, LINE 28 - FIRST ACCOMPLISHMENT**

PROVIDE A PLACE FOR VETERANS TO MEET AND HAVE COMRADERY

PROVIDE SCHOLARSHIPS AND AWARDS, PROVIDE ASSISTANCE TO

NEEDY, PROVIDE TRANSPORTATION TO VETERANS WHO CAN NO

LONGER DRIVE AND LOAN WHEEL CHARS TO CRUTCHES TO VETERANS.

2f