



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990-EZ

Short Form

OMB No 1545-1150

Return of Organization Exempt From Income Tax

2013

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 private foundations)

► Do not enter Social Security numbers on this form as it may be made public.
► Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning

, 2013, and ending

, 20

B Check if applicable

Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization

Oak Island Veterans of Foreign Wars of the United States Post 10226

D Employer identification number

93-1222778

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

Room/suite

103 SE 50th Street

City or town, state or province, country, and ZIP or foreign postal code

Oak Island, NC 28465

E Telephone number

910-278-5300

F Group Exemption

Number ► 1705

G Accounting Method: Cash Accrual Other (specify) ►H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ► N/A

J Tax-exempt status (check only one) — 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527K Form of organization: Corporation Trust Association Other

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, 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
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3 648.00
	4 Investment income	4
	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 46553.00
Expenses	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
	c Less: direct expenses from gaming and fundraising events	6c 33917.00
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d 12636.00
	7a Gross sales of inventory, less returns and allowances	7a 77412.00
	b Less: cost of goods sold	7b 32351.00
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c 45061.00
	8 Other revenue (describe in Schedule O)	8
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 58345.00
	10 Grants and similar amounts paid (list in Schedule O)	10 1751.00
Net Assets	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12 28903.00
	13 Professional fees and other payments to independent contractors	13
	14 Occupancy, rent, utilities, and maintenance	14 21336.00
	15 Printing, publications, postage, and shipping	15
	16 Other expenses (describe in Schedule O)	16 13821.00
	17 Total expenses. Add lines 10 through 16	17 65811.00
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -7466.00
	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 308204.00
	20 Other changes in net assets or fund balances (explain in Schedule O)	20
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21 300558.00

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form 990-EZ (2013)

22

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	15244.00	22
23	Land and buildings	290800.00	23
24	Other assets (describe in Schedule O)	8848.00	24
25	Total assets	314092.00	25
26	Total liabilities (describe in Schedule O)	6068.00	26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	308024.00	27
		300558.00	

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.

28		
	(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	Total program service expenses (add lines 28a through 31a)		▶ <input type="checkbox"/>
			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
MICHAEL J ABBOTT COMMANDER 102 SW 20TH STREET, OAK ISLAND, NC 28465	20			
Alex S Cupernall Senior Vice Commander 4683 Pineview Dr, Southport NC 28465	15			
Howard Hursey Junior Vice Commander 4321 Sweetbay Dr, SE, Southport, NC 28461	8			
Warner E Nieman Chaplin 2834 Southgate Est, SE, Southport NC 28461	1			
Charlie Blalock Judge Advocate 5137 Melinda Ct, Southport, NC 28461	5			
Raine Dishman Surgeon	1			
Kenneth W McCain Trustee 2607 West Oak Island Dr, Oak Island, NC 28465	1			
Clarence D Rabello Trustee 429 Norton St, Oak Island, NC 28465	1			
Kenneth R Bealer Trustee 220 NE 36th Street, Oak Island, NC 28465	1			
Brad Hynde Adjudant 141 NE 14th St, Oak Island, NC 28465	1			
Harold T Woodin Quartermaster PO Box 457, Oak Island, NC 28465	30			

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

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

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

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:

a Initiation fees and capital contributions included on line 9 39a

b Gross receipts, included on line 9, for public use of club facilities 39b

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► ; section 4912 ► ; section 4955 ► 40b

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 40c

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 40d

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization 40e

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 40f

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.

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: ►

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43

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

	Yes	No
33	<input checked="" type="checkbox"/>	
34	<input checked="" type="checkbox"/>	
35a	<input checked="" type="checkbox"/>	
35b	<input checked="" type="checkbox"/>	
35c	<input checked="" type="checkbox"/>	
36	<input checked="" type="checkbox"/>	
37a		
37b	<input checked="" type="checkbox"/>	
38a	<input checked="" type="checkbox"/>	
38b		
39a		
39b		
40b	<input checked="" type="checkbox"/>	
40c		
40d		
40e	<input checked="" type="checkbox"/>	
40f		
42b	<input checked="" type="checkbox"/>	
42c	<input checked="" type="checkbox"/>	
44a	<input checked="" type="checkbox"/>	
44b	<input checked="" type="checkbox"/>	
44c	<input checked="" type="checkbox"/>	
44d	<input checked="" type="checkbox"/>	
45a	<input checked="" type="checkbox"/>	
45b	<input checked="" type="checkbox"/>	

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

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 business address of each independent contractor	(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. 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	 Howard Hursey	4-13-14
	Signature of officer Type or print name and title	Date

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

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.
► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013Open to Public
Inspection

Name of the organization

Oak Island Veterans of Foreign Wars of the United States Post 10226

Employer identification number

93-1222778

Bank Service Charges	\$446.00
Postage	\$76.00
Printing	\$81.00
Travel	\$653.00
Insurance	\$3269.00
Books and Subscriptions	\$1178.00
Operations (Supplies)	\$5048.00
National Dues	\$754.00
Other Types of Expenses	\$2316.00
Total	\$13821.00

	Beginning	End
Furniture and Expenses	\$12199.00	\$9977.00
Accumulated Depreciation	- \$3351.00	- \$3000.00
Total	\$8848.00	\$6977.00

Payroll Liabilities	\$1415.00	\$7446.00
Mortgages & Notes	\$4653.00	\$0.00