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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 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.

OMB No 1545-1150

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
VETERANS OF FOREIGN WARS-POST 1982

Number and street (or P O box, if mail is not delivered to street address)Room/suite
P O BOX 10623

City or town, state or province, country, and ZIP or foreign postal code
NEW IBERIA, LA 70562

D Employer identification number
72-6033354
E Telephone number
(337) 364-7551
F Group Exemption Number

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)(19) ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

K 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

\$ 163,518

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	16,030					
	2	Program service revenue including government fees and contracts	2						
	3	Membership dues and assessments	3	212					
	4	Investment income	4	1,762					
	5a	Gross amount from sale of assets other than inventory	5a	3,125					
	b	Less cost or other basis and sales expenses	5b	7					
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	3,118					
	6	Gaming and fundraising events							
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	119,872					
	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	9,251					
Expenses	c	Less direct expenses from gaming and fundraising events	6c	98,464					
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	30,659					
	7a	Gross sales of inventory, less returns and allowances	7a						
	b	Less cost of goods sold	7b						
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c						
	8	Other revenue (describe in Schedule O)	8	13,266					
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	65,047					
	10	Grants and similar amounts paid (list in Schedule O)	10	4,204					
	11	Benefits paid to or for members	11						
	12	Salaries, other compensation, and employee benefits	12						
Net Assets	13	Professional fees and other payments to independent contractors	13	10,780					
	14	Occupancy, rent, utilities, and maintenance	14	20,826					
	15	Printing, publications, postage, and shipping	15	1,574					
	16	Other expenses (describe in Schedule O)	16	16,839					
	17	Total expenses. Add lines 10 through 16	17	54,223					
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	10,824					
	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	170,987					
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-2,855					
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	178,956					

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2015)

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	88,255	22	77,829
23 Land and buildings	80,222	23	77,241
24 Other assets (describe in Schedule O)	2,510	24	23,886
25 Total assets	170,987	25	178,956
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	170,987	27	178,956

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?
TO PROMOTE PATRIOTISM

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

SPONSORED "VOICE OF DEMOCRACY" CONTESTS & AMERICANISM PROGRAMS IN SCHOOLS PARTICIPATED IN MILITARY FUNERALS, PUBLIC FUNCTIONS FOR NATIONAL HOLIDAYS AND LEAD PARADES WITH FLAGS. DONATED FLAGS TO PUBLIC BUILDINGS AND ORGANIZATIONS. TAUGHT PROPER FLAG HANDLING TO ORGANIZATIONS AND BOY SCOUTS. THE AMOUNT OF PEOPLE AFFECTED BY THE ACHIEVMENTS OF THIS ORGANIZATION CANNOT BE ESTIMATED.
(Grants \$ 0) If this amount includes foreign grants, check here

28a

0

29

(Grants \$) If this amount includes foreign grants, check here

29a

30

(Grants \$) If this amount includes foreign grants, check here

30a

31

Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here

31a

32

Total program service expenses (add lines 28a through 31a)

32

Part IV

List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

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
RONALD CLARK COMMANDER	0 00	0	0	0
JOSH GUILBEAU SR VICE COMMANDER	0 00	0	0	0
CLAY SCHEXNAYDER JR VICE COMMANDER	0 00	0	0	0
HENRY BROUSSARD QUARTERMASTER	0 00	0	0	0
BENIER SCHOVAJSA ADJUTANT	0 00	0	0	0

Part VOther 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		No
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)		No
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)?		No
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		
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		No
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		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="checkbox"/> 37a 0		
b	Did the organization file Form 1120-POL for this year?		
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?		No
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		
b	Gross receipts, included on line 9, for public use of club facilities		
39b	39b		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> _____, section 4912 <input type="checkbox"/> _____, section 4955 <input type="checkbox"/> _____		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) 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	40b		
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/> _____		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="checkbox"/> _____		
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		No
40e	40e		No
41	List the states with which a copy of this return is filed <input type="checkbox"/> _____		
42a	The organization's books are in care of <input type="checkbox"/> <u>VETERANS OF FOREIGN WARS - POST 198</u> Telephone no <input type="checkbox"/> <u>(337) 369-3240</u> Located at <input type="checkbox"/> <u>P O BOX 10623 NEW IBERIA, LA</u> ZIP + 4 <input type="checkbox"/> <u>70562</u>		
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 <input type="checkbox"/> _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	Yes	No
42b	42b		No
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 <input type="checkbox"/> _____		No
42c	42c		No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input checked="" type="checkbox"/> <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 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		No
44a	44a		No
b	Did the organization operate one or more hospital facilities during the year? <i>If "Yes," Form 990 must be completed instead of Form 990-EZ</i>		No
44b	44b		No
c	Did the organization receive any payments for indoor tanning services during the year?		No
44c	44c		No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>		
44d	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
45a	45a		No
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	45b		

		Yes	No
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	No

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 "

(a) Name and title of each employee	(b) 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

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 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	<div>*****</div> <div>Signature of officer</div>			<div>2016-05-09</div> <div>Date</div>	
	<div>HENRY BROUSSARD QUARTERMASTER</div> <div>Type or print name and title</div>				
Paid Preparer Use Only	Print/Type preparer's name VALERI A GRAYSON		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN P01335107
	Firm's name <div>►</div> BROUSSARD POCHE LLP				Firm's EIN <div>►</div> 72-0538016
	Firm's address <div>►</div> 146 W MAIN STREET NEW IBERIA, LA 70560				Phone no (337) 364-4554
May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

TY 2015 Transfers Personal Benefits Contracts Declaration

Name: VETERANS OF FOREIGN WARS-POST 1982

EIN: 72-6033354

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" on 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.

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

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
VETERANS OF FOREIGN WARS-POST 1982

Employer identification number
72-6033354

Part I Fundraising Activities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

- 1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a

☐ Mail solicitations

b

☐ Internet and email solicitations

c

☐ Phone solicitations

d

☐ In-person solicitations

e

☐ Solicitation of non-government grants

f

☐ Solicitation of government grants

g

☐ Special fundraising events
- 2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☐ No
- b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name 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
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶						

- 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" on 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 BINGO EVENTS CONCESSIONS <div>(event type)</div>	(b)Event #2 <div>(event type)</div>	(c)Other events <div>(total number)</div>	(d) Total events (add col (a) through col (c))	
	1	Gross receipts	9,251		9,251	
	2	Less Contributions				
	3	Gross income (line 1 minus line 2)	9,251		9,251	
	4	Cash prizes				
Direct Expenses	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages	8,495		8,495	
	8	Entertainment				
	9	Other direct expenses				
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶				8,495
	11	Net income summary Subtract line 10 from line 3, column (d) ▶				756

Part III Gaming.

Complete if the organization answered "Yes" on 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	119,872			119,872
Direct Expenses	2 Cash prizes	83,889			83,889
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	6,080			6,080
	6 Volunteer labor	<div><input checked="" type="checkbox"/> Yes _____ % <input type="checkbox"/> No</div>	<div><input type="checkbox"/> Yes _____ % <input type="checkbox"/> No</div>	<div><input type="checkbox"/> Yes _____ % <input type="checkbox"/> No</div>	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				89,969
	8 Net gaming income summary Subtract line 7 from line 1, column (d). ▶				29,903

9 Enter the state(s) in which the organization conducts gaming activities LA

a Is the organization licensed to conduct 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 conduct gaming activities with nonmembers?

☐ Yes ☒ 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?

☐ Yes ☒ No

13

Indicate the percentage of gaming activity conducted in

a	The organization's facility	13a	100.000 %
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 ▶

HENRY BROUSSARD

Address ▶

119 LEE ST
NEWIBERIA, LA 70560

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 ▶

HENRY BROUSSARD

Gaming manager compensation ▶

\$ _____

Description of services provided ▶

TRACKS THE MONEY COMING IN AND GOING OUT OF THE ORGANIZATION

☒ 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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV

Supplemental Information. 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).

Return Reference	Explanation
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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

2015

Open to Public
Inspection

Name of the organization VETERANS OF FOREIGN WARS-POST 1982	Employer identification number 72-6033354
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990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION INTEREST & DIVIDEND INCOME AMOUNT 1,762
FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION MISCELLANEOUS INCOME AMOUNT 687 DESCRIPTION VFW HALL - NEW IBERIA, LA AMOUNT 12,579 TOTAL TO FORM 990-EZ, LINE 8 13,266
FORM 990-EZ, PART I, LINE 10 - PAYMENTS TO AFFILIATES	AFFILIATE NAME LADIES V F W AUXILIARY AFFILIATE ADDRESS 1907 JEFFERSON TERRACE BLVD NE W IBERIA, LA 70560 PURPOSE OF PAYMENT ASSISTANCE AMOUNT OF PAYMENT 4,000
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION CHARITY GRANTEE NAME MISCELLANEOUS GRANTEE ADDRESS VARIOUS NE W IBERIA, LA 70560 GRANTEE RELATIONSHIP NONE AMOUNT GIVEN 204
FORM 990-EZ, PART I, LINE 14	DESCRIPTION DEPRECIATION AMOUNT 5,321 DESCRIPTION OTHER EXPENSES AMOUNT 15,505 TOTAL TO FORM 990-EZ, LINE 14 20,826
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION INSURANCE AMOUNT 9,130 DESCRIPTION CONFERENCES AND CONVENTIONS AMOUNT 828 DESCRIPTION OFFICE EXPENSE AMOUNT 1,623 DESCRIPTION MEETINGS AND SUPPERS AMOUNT 2,560 DESCRIPTION HONOR GUARD EXPENSES AMOUNT 1,884 DESCRIPTION BANK CHARGES AMOUNT 36 DESCRIPTION STATE / NATIONAL MEMBER DUES AMOUNT 478 DESCRIPTION FINES & PENALTIES AMOUNT 300 TOTAL TO FORM 990-EZ, LINE 16 16,839
FORM 990-EZ, PART I, LINE 20 - OTHER CHANGES IN NET ASSETS	DESCRIPTION UNREALIZED GAINS/LOSSES ON INVESTMENTS AMOUNT -2,855
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION OTHER DEPRECIABLE ASSETS BEG OF YEAR AMOUNT 2,510 END OF YEAR AMOUNT 23,886