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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](http://www.irs.gov/form990).

OMB No 1545-1150

2015

Open to Public Inspection

**A** For the 2015 calendar year, or tax year beginning 07-01-2015, and ending 06-30-2016

**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 648

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

City or town, state or province, country, and ZIP or foreign postal code  
RUTLAND, VT 05701

**D** Employer identification number  
03-0174715  
**E** Telephone number  
(802) 775-6892  
**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:   
**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 \$ 182,365

| 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  | 6,339   |  |  |  |  |  |
|                                                                                                        | 2  | Program service revenue including government fees and contracts                                                                                                                                            | 2  |         |  |  |  |  |  |
|                                                                                                        | 3  | Membership dues and assessments                                                                                                                                                                            | 3  |         |  |  |  |  |  |
|                                                                                                        | 4  | Investment income                                                                                                                                                                                          | 4  | 6,670   |  |  |  |  |  |
|                                                                                                        | 5a | Gross amount from sale of assets other than inventory                                                                                                                                                      | 5a |         |  |  |  |  |  |
|                                                                                                        | b  | Less cost or other basis and sales expenses                                                                                                                                                                | 5b | 0       |  |  |  |  |  |
|                                                                                                        | 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 | 64,196  |  |  |  |  |  |
|                                                                                                        | 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 | 10,754  |  |  |  |  |  |
| Expenses                                                                                               | c  | Less direct expenses from gaming and fundraising events                                                                                                                                                    | 6c | 17,876  |  |  |  |  |  |
|                                                                                                        | d  | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)                                                                                                         | 6d | 57,074  |  |  |  |  |  |
|                                                                                                        | 7a | Gross sales of inventory, less returns and allowances                                                                                                                                                      | 7a | 94,187  |  |  |  |  |  |
|                                                                                                        | b  | Less cost of goods sold                                                                                                                                                                                    | 7b | 43,246  |  |  |  |  |  |
|                                                                                                        | c  | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)                                                                                                                             | 7c | 50,941  |  |  |  |  |  |
|                                                                                                        | 8  | Other revenue (describe in Schedule O)                                                                                                                                                                     | 8  | 219     |  |  |  |  |  |
|                                                                                                        | 9  | Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8                                                                                                                                                     | 9  | 121,243 |  |  |  |  |  |
|                                                                                                        | 10 | Grants and similar amounts paid (list in Schedule O)                                                                                                                                                       | 10 | 1,700   |  |  |  |  |  |
|                                                                                                        | 11 | Benefits paid to or for members                                                                                                                                                                            | 11 |         |  |  |  |  |  |
|                                                                                                        | 12 | Salaries, other compensation, and employee benefits                                                                                                                                                        | 12 | 68,626  |  |  |  |  |  |
| Net Assets                                                                                             | 13 | Professional fees and other payments to independent contractors                                                                                                                                            | 13 | 1,150   |  |  |  |  |  |
|                                                                                                        | 14 | Occupancy, rent, utilities, and maintenance                                                                                                                                                                | 14 | 25,831  |  |  |  |  |  |
|                                                                                                        | 15 | Printing, publications, postage, and shipping                                                                                                                                                              | 15 |         |  |  |  |  |  |
|                                                                                                        | 16 | Other expenses (describe in Schedule O)                                                                                                                                                                    | 16 | 44,976  |  |  |  |  |  |
|                                                                                                        | 17 | Total expenses. Add lines 10 through 16                                                                                                                                                                    | 17 | 142,283 |  |  |  |  |  |
|                                                                                                        | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9)                                                                                                                                            | 18 | -21,040 |  |  |  |  |  |
|                                                                                                        | 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 | 262,234 |  |  |  |  |  |
|                                                                                                        | 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 | 241,194 |  |  |  |  |  |

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

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 . . . . .                                              | 42,427                | 22 | 33,348          |
| 23 Land and buildings . . . . .                                                          | 214,365               | 23 | 203,656         |
| 24 Other assets (describe in Schedule O) . . . . .                                       | 8,170                 | 24 | 7,646           |
| 25 Total assets . . . . .                                                                | 264,962               | 25 | 244,650         |
| 26 Total liabilities (describe in Schedule O) . . . . .                                  | 2,728                 | 26 | 3,456           |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . . | 262,234               | 27 | 241,194         |

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 FOSTER CAMARADERIE AMONG UNITED STATES VETERANS OF OVERSEAS CONFLICTS TO SERVE OUR VETERANS, THE MILITARY, AND OUR COMMUNITIES TO ADVOCATE ON BEHALD OF ALL VETERANS

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

See Additional Data Table

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

28a

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

29a

(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 |
|----------------------------------------|------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
| THOMAS H ALLEN<br>COMMANDER            | 5 00                                           | 0                                                                         |                                                                                         |                                            |
| JOHN M YOUNG<br>SR VICE COMMAND        | 5 00                                           | 0                                                                         |                                                                                         |                                            |
| LOUIS A WIEZBISKI<br>JR VICE COMMAND   | 5 00                                           | 0                                                                         |                                                                                         |                                            |
| JOHN A PISANELLI<br>QUARTERMASTER      | 5 00                                           | 0                                                                         |                                                                                         |                                            |
| PHILLIP CARROLL<br>CHAPLIN             | 5 00                                           | 0                                                                         |                                                                                         |                                            |
| FREDERICK P DRAGALIN<br>JUDGE ADVOCATE | 0                                              | 0                                                                         |                                                                                         |                                            |
| HOWARD CAVACAS<br>SURGEON              | 0                                              | 0                                                                         |                                                                                         |                                            |
| JAMES L DEYETTE<br>Trustee             | 0                                              | 0                                                                         |                                                                                         |                                            |
| LAWRENE P CARUSO<br>Trustee            | 0                                              | 0                                                                         |                                                                                         |                                            |
| PAUL E MORIN<br>Trustee                | 0                                              | 0                                                                         |                                                                                         |                                            |
| JOHN A PISANELLI<br>ADJUTANT           | 0                                              | 0                                                                         |                                                                                         |                                            |
| RICHARD GALLO<br>SERVICE OFFICER       | 0                                              | 0                                                                         |                                                                                         |                                            |

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  |     | 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) . . . . .                                                                                                                                                                                    | 34  |     | 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)? . . . . .                                                                                                                                                                                                                                                          | 35a |     | No |
| b   | If "Yes," to line 35a, has the organization filed a <b>Form 990-T</b> for the year? If "No," provide an explanation in Schedule O . . . . .                                                                                                                                                                                                                                                                                                             | 35b |     | No |
| 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 |     | 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 . . . . .                                                                                                                                                                                                                                                             | 36  |     | No |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <div>37a</div>                                                                                                                                                                                                                                                                                                                                           |     |     |    |
| b   | Did the organization file <b>Form 1120-POL</b> for this year? . . . . .                                                                                                                                                                                                                                                                                                                                                                                 | 37b |     | No |
| 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 |     | No |
| b   | If "Yes," complete Schedule L, Part II and enter the total amount involved . <div>38b</div>                                                                                                                                                                                                                                                                                                                                                             |     |     |    |
| 39  | Section 501(c)(7) organizations Enter                                                                                                                                                                                                                                                                                                                                                                                                                   |     |     |    |
| a   | Initiation fees and capital contributions included on line 9 . . . . .                                                                                                                                                                                                                                                                                                                                                                                  | 39a |     | 0  |
| b   | Gross receipts, included on line 9, for public use of club facilities . . . . .                                                                                                                                                                                                                                                                                                                                                                         | 39b |     | 0  |
| 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), 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 |     |    |
| 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 ▶ _____                                                                                                                                                                                                                                                     |     |     |    |
| d   | Section 501(c)(3), 501(c)(4), and 501(c)(29) 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 |     | No |
| 41  | List the states with which a copy of this return is filed ▶ _____                                                                                                                                                                                                                                                                                                                                                                                       |     |     |    |
| 42a | The organization's books are in care of ▶ <u>JOHN PISANELLI</u> Telephone no ▶ <u>(802) 775-6892</u><br>Located at ▶ <u>15 WALES STREET RUTLAND, VT</u> ZIP +4 ▶ <u>05701</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)?<br>If "Yes," enter the name of the foreign country ▶ _____<br><br>See the instructions for exceptions and filing requirements for <b>FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</b> |     | Yes | No |
| 42b |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |     | No |
| c   | At any time during the calendar year, did the organization maintain an office outside the U S ?<br>If "Yes," enter the name of the foreign country ▶ _____                                                                                                                                                                                                                                                                                              | 42c |     | No |
| 43  | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here . . . . . ▶ <input type="checkbox"/><br>and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <div>43</div>                                                                                                                                                                                        |     |     |    |
| 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 |     | No |
| 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 |     | No |
| c   | Did the organization receive any payments for indoor tanning services during the year? . . . . .                                                                                                                                                                                                                                                                                                                                                        | 44c |     | No |
| 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 |     | No |
| 45a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .                                                                                                                                                                                                                                                                                                                                                       | 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 |     | No |

|    |                                                                                                                                                                                                      |     |    |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
|    |                                                                                                                                                                                                      | 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 . . . . . |     | 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 . . . . . |     |    |
| 48  | Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .                                                       |     |    |
| 49a | Did the organization make any transfers to an exempt non-charitable related organization? . . . . .                                                                  |     |    |
| 49b | If "Yes," was the related organization a section 527 organization? . . . . .                                                                                         |     |    |

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 |
|-------------------------------------|------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
| 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 |
|--------------------------------------------------------------|---------------------|------------------|
| NONE                                                         |                     |                  |
|                                                              |                     |                  |
|                                                              |                     |                  |
|                                                              |                     |                  |
|                                                              |                     |                  |

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 . . . . .

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                                                                                 | *****<br>Signature of officer                                                     |  | 2016-12-07<br>Date   |  |      |                                                 |                   |
|                                                                                           | JOHN A PISANELLI ADJUTANT<br>Type or print name and title                         |  |                      |  |      |                                                 |                   |
| Paid Preparer Use Only                                                                    | Print/Type preparer's name<br>Jeff A Langmaid CPA                                 |  | Preparer's signature |  | Date | Check <input type="checkbox"/> if self-employed | PTIN<br>P00093332 |
|                                                                                           | Firm's name <input type="checkbox"/> OBrien Shortle Reynolds & Sabotka PC         |  |                      |  |      | Firm's EIN <input type="checkbox"/>             |                   |
|                                                                                           | Firm's address <input type="checkbox"/> 54 North Main Street<br>Rutland, VT 05701 |  |                      |  |      | Phone no (802) 773-8344                         |                   |
| May the IRS discuss this return with the preparer shown above? See instructions . . . . . |                                                                                   |  |                      |  |      |                                                 |                   |

Additional Data

Software ID: 15000324  
Software Version: 2015v2.0  
EIN: 03-0174715  
Name: VETERANS OF FOREIGN WARS POST 648

Form 990EZ, Part III - Statement of Program Service Accomplishments

| Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title. |                                                                                     | Expenses<br>(Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| 28<br>HELPED ASSIST NEEDY VETERANS, PROVIDED SUPPORT AT FUNERALS, PROVIDED VETERANS A PLACE TO HOLD SOCIAL GATHERINGS<br>(Grants \$ )                                                                                                 | If this amount includes foreign grants, check here . . . ► <input type="checkbox"/> | 28a                                                                                                          |

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](http://www.irs.gov/form990)

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization  
VETERANS OF FOREIGN WARS POST 648

Employer identification number  
03-0174715

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

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
- 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<br>RAFFLES, ETC<br>(event type) | (b)Event #2<br>(event type) | (c)Other events<br>(total number) | (d)<br>Total events<br>(add col (a) through<br>col (c)) |
|-----------------|----------------------------------------------------------------------------|---------------------------------------------|-----------------------------|-----------------------------------|---------------------------------------------------------|
|                 |                                                                            |                                             |                             |                                   |                                                         |
| Direct Expenses | 1 Gross receipts . . . . .                                                 | 10,754                                      |                             |                                   | 10,754                                                  |
|                 | 2 Less Contributions . . . . .                                             |                                             |                             |                                   |                                                         |
|                 | 3 Gross income (line 1 minus<br>line 2) . . . . .                          | 10,754                                      |                             |                                   | 10,754                                                  |
|                 | 4 Cash prizes . . . . .                                                    |                                             |                             |                                   |                                                         |
|                 | 5 Noncash prizes . . . . .                                                 |                                             |                             |                                   |                                                         |
|                 | 6 Rent/facility costs . . . . .                                            |                                             |                             |                                   |                                                         |
|                 | 7 Food and beverages . . . . .                                             |                                             |                             |                                   |                                                         |
|                 | 8 Entertainment . . . . .                                                  |                                             |                             |                                   |                                                         |
|                 | 9 Other direct expenses . . . . .                                          | 9,112                                       |                             |                                   | 9,112                                                   |
|                 | 10 Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶  |                                             |                             |                                   | 9,112                                                   |
|                 | 11 Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶ |                                             |                             |                                   | 1,642                                                   |

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<br>bingo/progressive bingo                                | (c)Other gaming                                                                | (d)<br>Total gaming (add col<br>(a) through col (c)) |
|-----------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------|
|                 |                                                                                |                                                                                |                                                                                |                                                                                |                                                      |
| Direct Expenses | 1 Gross revenue . . . . .                                                      |                                                                                | 64,196                                                                         |                                                                                | 64,196                                               |
|                 | 2 Cash prizes . . . . .                                                        |                                                                                |                                                                                |                                                                                |                                                      |
|                 | 3 Noncash prizes . . . . .                                                     |                                                                                |                                                                                |                                                                                |                                                      |
|                 | 4 Rent/facility costs . . . . .                                                |                                                                                |                                                                                |                                                                                |                                                      |
|                 | 5 Other direct expenses . . . . .                                              |                                                                                | 8,764                                                                          |                                                                                | 8,764                                                |
|                 | 6 Volunteer labor . . . . .                                                    | <input type="checkbox"/> Yes _____ %<br><input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input checked="" type="checkbox"/> No |                                                      |
|                 | 7 Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶       |                                                                                |                                                                                |                                                                                | 8,764                                                |
|                 | 8 Net gaming income summary Subtract line 7 from line 1, column (d). . . . . ▶ |                                                                                |                                                                                |                                                                                | 55,432                                               |

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

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 | 100 000 % |
| b | An outside facility         | %         |

14

Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

LARRY CARUSO

Address ▶

15 WALES STREET  
RUTLAND, VT 05701

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 ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ 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 ▶ \$ 64,196

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 |
|-------------------------------------------------------------|-------------|
| Part III, Line 17b - Distributions Required Under State Law | vt \$64196  |

**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](http://www.irs.gov/form990).

OMB No 1545-0047

**2015****Open to Public  
Inspection**Name of the organization  
VETERANS OF FOREIGN WARS POST 648**Employer identification number**

03-0174715

**990 Schedule O, Supplemental Information**

| Return Reference    | Explanation                      |
|---------------------|----------------------------------|
| Other Revenue 1     | Interest Income \$219            |
| Other Expenses 1001 | Advertising and Promotion \$1432 |

**990 Schedule O, Supplemental Information**

| Return Reference    | Explanation            |
|---------------------|------------------------|
| Other Expenses 1002 | Office Expenses \$1578 |
| Other Expenses 1005 | Travel \$2285          |

**990 Schedule O, Supplemental Information**

| Return Reference    | Explanation          |
|---------------------|----------------------|
| Other Expenses 1009 | Depreciation \$13696 |
| Other Expenses 1012 | Insurance \$11193    |

**990 Schedule O, Supplemental Information**

| Return Reference | Explanation        |
|------------------|--------------------|
| Other Expenses 1 | BOOKKEEPING \$4830 |
| Other Expenses 2 | SUPPLIES \$4095    |

**990 Schedule O, Supplemental Information**

| Return Reference | Explanation                  |
|------------------|------------------------------|
| Other Expenses 3 | REPAIRS & MAINTENANCE \$3212 |
| Other Expenses 4 | NATIONAL & STATE DUES \$2655 |

**990 Schedule O, Supplemental Information**

| Return Reference  | Explanation                                                                        |
|-------------------|------------------------------------------------------------------------------------|
| Other Assets 1002 | Furniture and Fixtures - Beginning \$1961 Furniture and Fixtures - Ending \$721    |
| Other Assets 1003 | Machinery and Equipment - Beginning \$6209 Machinery and Equipment - Ending \$6925 |

**990 Schedule O, Supplemental Information**

| Return Reference    | Explanation                                                                |
|---------------------|----------------------------------------------------------------------------|
| Total Liabilities 1 | PAYROLL LIABILITIES - Beginning \$1986 PAYROLL LIABILITIES - Ending \$2542 |
| Total Liabilities 2 | SALES TAX - Beginning \$742 SALES TAX - Ending \$914                       |