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# Form

Department of the Treasury Internal Revenue Service

For Paperwork Reduction Act Notice, see the separate instructions. DAA

### **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 and its instructions is at www.irs.gov/form990.

2015 Open to Public Inspection

Form **990** (2015)

OMB No 1545-0047

A	For the			, or tax year be	ginning 07	7/01/1	5 , and ending	06/30/	16					
В	Check if app	<sub>plicable</sub> c	Name of orga							DE	mployer	dentifica	ation numbe	r
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		ĺ							) If ·	"No," attac	chalist (s	ee instru	ctions)	
	Tax-exem	nt status	501(0	(c)(3) <b>X</b> 501(c)	(19) ∢	insert no )	4947(a)(1) or	527	7					
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Net Assets or	20 T	otal asset	s (Part X, I	ine 16)						313,				,090
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orm 990 (2015)	Veterans of Fore	eign Wars Post 276	81-0347548	Page 2
•	atement of Program Ser	<del>_</del>	Alia Dani III	
		ns a response or note to any line in	this Part III	
	be the organization's mission	r the dead by helping	the living' through	veterans'
		ice, national securit		
defense.			<b>4</b>	
2 Did the organ	nization undertake any significan	it program services during the year which w	vere not listed on the	
prior Form 99	90 or 990-EZ?			Yes X No
•	cribe these new services on Sch			
=	nization cease conducting, or ma	ake significant changes in how it conducts,	any program	n
services?				Yes X No
	cribe these changes on Schedule			
		accomplishments for each of its three large		
	ection 50 ((c)(5) and 50 ((c)(4) or enses, and revenue, if any, for ea	ganizations are required to report the amou	unt of grants and anocations to others,	
the total expe	enses, and revenue, it any, for ea	acii program service reported		
Veteran' communit	erans of Foreign's Home, hosted	172,531 including grants of \$ Wars Post 276 perfor a Memorial Day Picnic ther events. Veteran	e, and participated	n various
	)(Expenses \$ 2 t made updates a members and gue	154,906 including grants of \$ nd improvements to the sts.	) (Revenue \$ ne lounge and surrour	nding areas
4c (Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
4d Other progra	am services (Describe in Schedu			·
(Expenses		ule O) cluding grants of \$ 327, 437	) (Revenue \$	

Pr	Ol 1-11-4		
Part IV	Checklist	OT REGUU	red Schedules

	_		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"		Ì	
_		1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. 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	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,	ı	t	
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,	_	j	X
e	Part III	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors	ł	1	
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	ł	X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	•		
′	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	Ī	X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"	-		
0	complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a	_		
-	custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or			
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9	1	X
0	Did the organization, directly or through a related organization, hold assets in temporarily restricted			
•		10	1	X
1	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
		l1a	X	
ь	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more			ı
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets			
		11d		X
е		11e	X	
f	·			
		11f		X
2a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	· · · · · · · · · · · · · · · · · · ·	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If		İ	.,
	,	12b		X
3	F	13		X
4a		14a	<u> </u>	X
Þ	¥			
	fundraising, business, investment, and program service activities outside the United States, or aggregate	4.4.		x
_		14b		
5	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or	15		x
c	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	13		<u> </u>
6	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		х
7	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on	.,,_		- <u></u> -
•	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		X
8	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on	<u></u>	<del>                                     </del>	<del></del>
•	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
9	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?		l	
-	If "Yes," complete Schedule G, Part III	19	x	!
				7.00.0

Pa	rt IV Checklist of Required Schedules (continued)			
•			Yes	No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
þ	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u> </u>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or		1	l
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			ļ
	Part IX, column (A), line 27 if "Yes," complete Schedule I, Parts I and III	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			1
	organization's current and former officers, directors, trustees, key employees, and highest compensated	ļ '		ļ
	employees? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			1
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			ĺ
	through 24d and complete Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		<u> </u>
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year		1	ĺ
	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		Ĺ
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			ĺ
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			l
	If "Yes," complete Schedule L, Part I	25b		L
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any			1
	current or former officers, directors, trustees, key employees, highest compensated employees, or			l
	disqualified persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,			ł
	substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled	[		ĺ
	entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,			
	Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete	1		
	Schedule L, Part IV	28b		X
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof)	}		ł
	was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	}		ł
	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,	}		1
	Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"	1		
	complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	}		1
	sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III,	}	}	1
	or IV, and Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	ļ	X
þ	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a	ł	}	
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	<b> </b>	<u> </u>
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable	}	ł	1
	related organization? If "Yes," complete Schedule R, Part V, line 2	36	<b> </b>	<u> </u>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	}	}	}
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,	}	1	}
	Part VI	37	<u> </u>	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and	1		}
	19? Note. All Form 990 filers are required to complete Schedule O	38	_X_	<u> </u>

Did the organization receive any payments for indoor tanning services during the tax year?

If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

14a

14b

X

14a

Form 990 (2015) Veterans of Foreign Wars Post 276 81-0347548 Page 6 Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" Part VI response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions Check if Schedule O contains a response or note to any line in this Part VI X Section A. Governing Body and Management Yes No 1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O 9 Enter the number of voting members included in line 1a, above, who are independent 1b 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with X any other officer, director, trustee, or key employee? 3 Did the organization delegate control over management duties customarily performed by or under the direct X 3 supervision of officers, directors, or trustees, or key employees to a management company or other person? X 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 X 6 Did the organization have members or stockholders? 6 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint X one or more members of the governing body? 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, X stockholders, or persons other than the governing body? 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following X The governing body? 8a 86 X Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at X the organization's mailing address? If "Yes," provide the names and addresses in Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code ) Yes No X 10a 10a Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, 10b affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? X 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe in Schedule O the process, if any, used by the organization to review this Form 990 X 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 12c 13 Did the organization have a written whistleblower policy? 13 X 14 Did the organization have a written document retention and destruction policy? 14 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official 15a Other officers or key employees of the organization 15b If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement X with a taxable entity during the year? 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b Section C. Disclosure None List the states with which a copy of this Form 990 is required to be filed ▶ Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) 18 available for public inspection. Indicate how you made these available. Check all that apply. Own website X Another's website X Upon request Other (explain in Schedule O) Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and 19 financial statements available to the public during the tax year 20 State the name, address, and telephone number of the person who possesses the organization's books and records >

20 Baker Ave.

406-862-4949

MT 59937

Kenneth A Herrmann

Whitefish

DAA

Form 990 (2015)	Veterans	of	Foreign	Wars	Post	276	81-0347548

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the

- Ta Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid
  - List all of the organization's current key employees, if any See instructions for definition of "key employee"
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

 $|\mathbf{X}|$  Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for	(di bo:	o not o	Pos check ess pe	rson i	than on s both a r/trustee	an e)	(D) Reportable compensation from the organization	(E)  Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the
	related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099-MISC)	(	organization and related organizations
(1) Kenneth Herrmann										
	4.00		Ì			(				
Post Commander	0.00	ــــ		X		<del>{                                    </del>		0	0	0
(2) Robert Sammon		1		l		1 1				
	4.00	Ì				1 1				
Sr. Vice Commander	0.00	—		X		1		0	0	0
(3) Fred Hamilton	4 00	1		l	1	1				
	4.00		l		1	1 1		o	o	o
Jr Vice Commander	0.00	┼	<del> </del> -	X	├—	╁		<u> </u>	ļ <u>U</u>	<u> </u>
(4) Shiela Schwegal	4.00			1	1	1 1				
Book Ossanboossasboos	1	1	{	x	1	1 (		o	o	o
Post Quartermaster (5) John Sprague	0.00	╁	-	∤≏	┢	╁╌┼		<u> </u>	<u>_</u>	<u> </u>
(5) John Sprague	2.00		ì	}	1	1				
Chaplain	0.00	x	l	1	{	1 1		o	o	0
(6) Robert Meagher	1-0.00	+	1-	╁	├-	+			<u>_</u>	<del>-</del>
(o) nobel o neugher	2.00	1	ł		ł	1 (				
Surgeon	0.00	x	{			1 1		Ò	ľ	0
(7) Dean House	1	+	一	┢	┢	† †	_	<del></del>	<u>_</u>	<u> </u>
(.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2.00	ì	ł	i	ľ	1 1				
1 Year Trustee	0.00	x	1	ì	l	1 1		l	Ò	0
(8) Dennis Dreyer	†	<del>  -</del>	$t^-$			1-1				
.,,	2.00	1	ļ		ł	1 1				
2 Year Trustee	0.00	X				1 1		ì	0	0
(9) Ross Beagle		1		Τ		$\sqcap$				
-	2.00		1		Ì					
3 Year Trustee	0.00	X			L.	LL		0	0	0
(10)										
(11)			-	-	$\vdash$	-				
Daa										Sam 990 (2015)

Statement of Revenue Part VIII Check if Schedule O contains a response or note to any line in this Part VIII (A) (C) Unrelated (D) Revenue Total revenue exempt function business excluded from tax under sections 512-514 revenue 1a Federated campaigns 1a 4,037 1b **b** Membership dues c Fundraising events 1c 1d 104,122 d Related organizations e Government grants (contributions) 1e f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f \$ 108,159 h Total. Add lines 1a-1f Program Service Revenue Busn Code 5,493 5,493 Post Relief Fund 2a b f All other program service revenue 5,493 Þ Total. Add lines 2a-2f 3 Investment income (including dividends, interest, 301 301 and other similar amounts) Income from investment of tax-exempt bond proceeds ▶ Royalties 5 (ı) Real (ii) Personal 6a Gross rents **b** Less rental exps c Rental inc or (loss) Þ Net rental income or (loss) Gross amount from (i) Securities (II) Other sales of assets other than inventory **b** Less cost or other basis & sales exps c Gain or (loss) d Net gain or (loss) ▶ 8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) 9,038 See Part IV, line 18 1,749 b Less direct expenses 7,289 c Net income or (loss) from fundraising events Þ 9a Gross income from gaming activities 171,744 See Part IV, line 19 85,172 b Less direct expenses 86,572 86,572 c Net income or (loss) from gaming activities 10a Gross sales of inventory, less 480,060 returns and allowances b 218,883 b Less cost of goods sold 261,177 261,177 c Net income or (loss) from sales of inventory Miscellaneous Revenue Busn. Code 11a b All other revenue Total. Add lines 11a-11d 353,543 0 0 468,991 Total revenue. See instructions

#### **Statement of Functional Expenses**

Secti	on 501(c)(3) and 501(c)(4) organizations must co			nplete column (A)	
	ot include amounts reported on lines 6b, b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments See Part IV, line 21	776	776		······
2	Grants and other assistance to domestic	}	1		
	individuals See Part IV, line 22	49,844	49,844		
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign		}		
	individuals See Part IV, lines 15 and 16				
4	Benefits paid to or for members	928	928		
5	Compensation of current officers, directors,		}	}	
	trustees, and key employees				
6	Compensation not included above, to disqualified		1	1	
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	100 601		41 500	
7	Other salaries and wages	123,621	82,041	41,580	
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	02 112	14,561	8,552	
10	Payroll taxes	23,113	14,361	6,332	
11	Fees for services (non-employees)				
a	Management				
b	Legal		<del></del>	<del></del>	
C	Accounting				
d	, -				
f	Professional fundraising services. See Part IV, line 17 Investment management fees				
	Other (If line 11g amount exceeds 10% of line 25, column				
9	(A) amount, list line 11g expenses on Schedule O)	300	300		
12	Advertising and promotion	1,587		1,587	<del></del>
13	Office expenses	3,275		3,275	
14	Information technology	2,265		2,265	<del></del>
15	Royalties	5,303	5,303		
16	Occupancy	49,431	30,290	19,141	
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	75		75	
20	Interest				
21	Payments to affiliates	96,000	96,000		
22	Depreciation, depletion, and amortization	12,094	12,094	<del></del>	
23	Insurance	2,105		2,105	
24	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses in line 24e If				
	line 24e amount exceeds 10% of line 25, column				
	(A) amount, list line 24e expenses on Schedule O)	20 454	30 454		
а	i i	32,451	32,451	11 056	
b	Property and Resort Taxes	11,956	<del> </del>	11,956 2,941	<del></del>
C	Dues and Licenses	2,941 1 535	1,535	2,941	
q	Other Post General	1,535 2,799		1,485	<del> </del>
e		422,399		94,962	0
25		422,399	341,431	34,302	<del></del>
26	organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► if following SOP 98-2 (ASC 958-720)				

Form 990 (2015)

**Balance Sheet** Part X Check if Schedule O contains a response or note to any line in this Part X (B) (A) Beginning of year End of year 64,575 117,223 Cash-non-interest bearing 60,574 52,950 2 2 Savings and temporary cash investments 3 3 Pledges and grants receivable, net 4 Accounts receivable, net Loans and other receivables from current and former officers, directors, 5 trustees, key employees, and highest compensated employees Complete Part II of Schedule L 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L 7 Notes and loans receivable, net 16,348 18,543 8 Inventories for sale or use 9 Prepaid expenses and deferred charges 10a Land, buildings, and equipment cost or 371,677 other basis Complete Part VI of Schedule D 10a 225,303 158,468 10c 146,374 10b b Less accumulated depreciation 11 11 Investments—publicly traded securities 12 12 Investments-other securities See Part IV, line 11 13 Investments---program-related See Part IV, line 11 13 14 14 Intangible assets 13,349 15 Other assets See Part IV, line 11 15 335,090 313,314 16 16 Total assets. Add lines 1 through 15 (must equal line 34) 9,007 13,519 17 17 Accounts payable and accrued expenses 18 18 Grants pavable 19 Deferred revenue 19 20 Tax-exempt bond liabilities 20 21 Escrow or custodial account liability Complete Part IV of Schedule D 21 22 Loans and other payables to current and former officers, directors, Liabilities trustees, key employees, highest compensated employees, and 22 disqualified persons Complete Part II of Schedule L 23 Secured mortgages and notes payable to unrelated third parties 23 24 Unsecured notes and loans payable to unrelated third parties 24 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X 5,101 of Schedule D 18,620 26 Total liabilities. Add lines 17 through 25 Organizations that follow SFAS 117 (ASC 958), check here ▶ Assets or Fund Balances complete lines 27 through 29, and lines 33 and 34. 27 27 Unrestricted net assets 28 Temporarily restricted net assets 28 29 29 Permanently restricted net assets Organizations that do not follow SFAS 117 (ASC 958), check here ▶ complete lines 30 through 34. 30 Capital stock or trust principal, or current funds 30 31 Paid-in or capital surplus, or land, building, or equipment fund 31 294,694 325,962 32 Net Retained earnings, endowment, accumulated income, or other funds 32 325,962 294,694 33 33 Total net assets or fund balances 313,314 335,090 34 Total liabilities and net assets/fund balances

Form 990 (2015)

Form	990 (2015) Veterans of Foreign Wars Post 276 81-0347548			Pag	ge <b>12</b>
	rt XI Reconciliation of Net Assets				
•	Check if Schedule O contains a response or note to any line in this Part XI				11
1	Total revenue (must equal Part VIII, column (A), line 12)	1		68,	
2	Total expenses (must equal Part IX, column (A), line 25)	2	4	22,	
3	Revenue less expenses Subtract line 2 from line 1	3		46,	
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2	94,	<u>694</u>
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain in Schedule O)	9		15,	324
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line				
	33, column (B))	10	3	25,	962
Pa	rt XII Financial Statements and Reporting				<u> </u>
_	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990 X Cash Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	<u> </u>	X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or				
	reviewed on a separate basis, consolidated basis, or both				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		_2b	ļ	X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a		[		
	separate basis, consolidated basis, or both				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight		1	}	
	of the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in				
	Schedule O				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in			1	
	the Single Audit Act and OMB Circular A-133?		3a	<del> </del>	X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				1
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		3t		<u> </u>

#### SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service Name of the organization

# Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ➤ Attach to Form 990.

OMB No 1545-0047

Employer identification number

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

81-0347548 Veterans of Foreign Wars Post 276 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Part I Complete if the organization answered "Yes" on Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts Total number at end of year Aggregate value of contributions to (during year) 2 Aggregate value of grants from (during year) 4 Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply) Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year Held at the End of the Tax Year 2a Total number of conservation easements b Total acreage restricted by conservation easements 2b 2c c Number of conservation easements on a certified historic structure included in (a) d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year 4 Number of states where property subject to conservation easement is located ► Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year **▶** \$ Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) Yes No and section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8. 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items (i) Revenue included on Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items a Revenue included on Form 990, Part VIII, line 1 Assets included in Form 990, Part X

	dule D (Form 990) 2015 Veterans	of Foreign	n Wars	o Post	276	81-0				Page 2
Pa	rt III Organizations Maintaini								ets (contini	ued)
3	Using the organization's acquisition, access collection items (check all that apply)	ssion, and other record	s, check a	ny of the fol	lowing that ar	e a signifi	cant use	of its		
а	Public exhibition	d 🔲	Loan or ex	change pro	grams					
b	Scholarly research e Other									
C	Preservation for future generations									
4	Provide a description of the organization's	collections and explain	n how they	further the	organization's	s exempt p	ourpose	ın Part		
	XIII									
5	During the year, did the organization solici								П.,	П.,
- D-	assets to be sold to raise funds rather than		part of the	organization	's collection?	<u></u>			Ye	s   No
ra	rt IV Escrow and Custodial A Complete if the organization		" on Ear	~ 000 Pa	urt IV June C	or ren	orted a	n amoi	int on Form	•
	990, Part X, line 21.	<del> </del>								····
1a	Is the organization an agent, trustee, custo	odian or other intermed	liary for co	ntributions o	or other asset	s not				<u></u>
	included on Form 990, Part X?								<u></u>	s No
b	If "Yes," explain the arrangement in Part X	III and complete the fo	ollowing tab	ole			(			
	By the state of						}		Amoun	
	Beginning balance						<del>}</del>	1c		
	Additions during the year Distributions during the year						}	1e		
f	Ending balance						1	1f		
2а	Did the organization include an amount on	Form 990 Part X line	e 21, for es	crow or cus	todiał accoun	it liability?		<del></del>	Ye	s No
	If "Yes," explain the arrangement in Part X									
	rt V Endowment Funds.		<del></del>							
	Complete if the organization	on answered "Yes	" on For	n 990, Pa	rt IV, line 1	10				
		(a) Current year	(b) P	rior year	(c) Two yea	rs back	(d) Thr	ee years ba	ack (e) Fou	r years back
1a	Beginning of year balance	ļ	<b></b>		ļ					
b	Contributions	<b>}</b>	<del> </del>		<u> </u>					
С	Net investment earnings, gains, and		Į			ĺ			}	
_	losses	<b> </b>	<del> </del>		<del> </del>					
d	Grants or scholarships	<del></del>	<del> </del>		<del> </del>					
е	Other expenditures for facilities and	1	ł				ı I			
f	programs Administrative expenses	<b></b>	<del> </del>		<del> </del>		<del></del>			
ď	End of year balance		<del> </del>		<del> </del>					
2	Provide the estimated percentage of the c	urrent vear end balance	e (line 1a.	column (a))	held as				<del></del>	· <del>- ·</del>
а	Board designated or quasi-endowment ▶		` •	,						
	_	6								
С	Temporarily restricted endowment ▶	%								
	The percentages on lines 2a, 2b, and 2c s	should equal 100%								
3a	Are there endowment funds not in the pos	session of the organiz	ation that a	are held and	administered	for the				
	organization by								[2.0]	Yes No
	(i) unrelated organizations								3a(i)	<del></del>
	(ii) related organizations		urad an Ca	hadula D2					3a(ii) 3b	<del></del>
. D	If "Yes" on line 3a(ii), are the related organ Describe in Part XIII the intended uses of	·							_ 30	
Pa	art VI Land, Buildings, and Eq		Owine III Iu	1103						
**	Complete if the organizati		on For	m 990. Pa	art IV. line	11a. See	Form	990. P	art X, line	10
	Description of property	(a) Cost or other		(b) Cost or			Accumulate		(d) Book	
		(investment	)	(oth	ner)	de	preciation			
1a	Land									
b	Buildings			2	78,995			,072	1	26,923
C	Leasehold improvements				63,727	<del></del>		,167		7,560
	Equipment				7,676			,163		513
	Other	-			21,279	L	9	,901		11,378 46,374
ı ota	I. Add lines 1a through 1e (Column (d) mu	sı equal Form 990, Pa	n A, COIUM	in (D), line T	uu <i>j</i>			▶i	<u>_</u>	<u> </u>

	form 990) 2015 Veterans of Foreign	Wars Post 276	81-0347548	Page
Part VII	Investments—Other Securities.	5 000 D 1041	141 0 5 000 5	
	Complete if the organization answered "Yes" or			
	(a) Description of security or category  (including name of security)	(b) Book value	(c) Method of Cost or end-of-yea	
(1) Financial (	<del></del>		000000000000000000000000000000000000000	
` '	eld equity interests	<del></del>	<del></del>	<del></del>
(3) Other	and equity interests		<del></del>	
(A)			<del> </del>	
(B)			<u> </u>	<del></del>
(C)			<del></del>	<del></del>
(D)				
(E)				
(F)				
(G)				
(H)				
	n (b) must equal Form 990, Part X, col. (B) line 12.) ▶			
Part VIII	Investments—Program Related.			
	Complete if the organization answered "Yes" or	n Form 990, Part IV, line	e 11c. See Form 990, P	art X, line 13
	(a) Description of investment	(b) Book value	(c) Method of	
	·		Cost or end-of-yea	r market value
(1)	·			
(2)	·			
(3)			<u> </u>	
(4)				
(5)			<del> </del>	
(6)	<del></del>		<del> </del>	
(7)			<del> </del>	
(8)			<del> </del>	<del></del>
(9)	n (b) must equal Form 990, Part X, col. (B) line 13.) ▶			
Part IX	Other Assets.		L,	
1 414 124	Complete if the organization answered "Yes" of	on Form 990 Part IV line	e 11d See Form 990 F	art X line 15
	(a) Description	<u> </u>	<u> </u>	(b) Book value
(1)	<del></del>			<del></del>
(2)		<del></del>		<del></del>
(3)			<del></del>	
(4)				
(5)				
(6)				
(7)	<del></del>			<del></del>
(8)				·
(9)				
	n (b) must equal Form 990, Part X, col (B) line 15)			<del></del>
Part X	Other Liabilities.	5 000 5 1041		000 D 4 W
	Complete if the organization answered "Yes" of	on Form 990, Part IV, line	e 11e or 11f. See Form	990, Part X,
	line 25.	<del></del>		
1. Cardanal	(a) Description of liability	(b) Book value		
	income taxes	121	-	
(2)				
(3)	<del></del>	<del> </del>	1	
(4)		<del></del>	1	
(5)		<del></del>	1	
<u>(6)</u> <u>(7)</u>	<del></del>	- <del></del>	1	
(8)	<del></del>		1	
_(9)			1	
	n (b) must equal Form 990, Part X, col (B) line 25 ) ▶	121		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

Sche	dule D (Form 990) 2015 Veterans of Foreign Wars Post	276	81-034754	8	Page <b>4</b>
Pa	rt XI Reconciliation of Revenue per Audited Financial Stateme	ents With	Revenue per Re	turn.	
•	Complete if the organization answered "Yes" on Form 990, P	art IV, line	12a.		
1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
а	Net unrealized gains (losses) on investments	2a		}	
	Donated services and use of facilities	2b			
С	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII )	2d			
е	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		]	
b	Other (Describe in Part XIII )	4b		]	
C	Add lines 4a and 4b			4c_	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)			5	
Pa	rt XII Reconciliation of Expenses per Audited Financial Statem	ents With	Expenses per	Retui	n.
	Complete if the organization answered "Yes" on Form 990, P	art IV, line	12a		
1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a		[	
b	Prior year adjustments	2b		_	
¢	Other losses	2c	<u> </u>	]	
þ	Other (Describe in Part XIII )	2d		]	
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1			1	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		1	
b	Other (Describe in Part XIII )	4b	·	1	}
C	Add lines 4a and 4b			4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	L

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line

2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Schedule D (Form 990) 2015 Veterans of Foreign Wars Post 276 81-0347548

Page 5

Part XIII Supplemental Information (continued)

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

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.

OMB No 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

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.

Open to Public

Employer identification number

Veterans of Foreign					81-03475	
Part I Fundraising Activities. Complete in Form 990-EZ filers are not required			wer	ed "Yes" on Form	990, Part IV, line	17.
1 Indicate whether the organization raised funds through	any of the following	activiti	ies (	Check all that apply		
a Mail solicitations	e Solicitation	of non-	-gove	ernment grants		
b Internet and email solicitations	f Solicitation	of gove	ernm	ent grants		
c Phone solicitations	g Special fun	draisind	a eve	ents		
d In-person solicitations	<b>.</b>					
2a Did the organization have a written or oral agreement or key employees listed in Form 990, Part VII) or entity						Yes No
b If "Yes," list the ten highest paid individuals or entities compensated at least \$5,000 by the organization	(fundraisers) pursua			ments under which the	fundraiser is to be	
		(iii) Did f raiser h			(v) Amount paid to	(vi) Amount paid to
(i) Name and address of individual or entity (fundraiser)	(II) Activity	custody control contributi	y or I of	(iv) Gross receipts from activity	(or retained by) fundraiser listed in col (i)	(or retained by) organization
		Yes	No			
1						
2					····	
3		}	)			)
4						
			=			
5			ļ			:
						<u> </u>
6						
7						
	-		_			
8						
· · · · · · · · · · · · · · · · · · ·		1				<del> </del>
9						
0	-	$\vdash$				<u> </u>
otal		1	▶			
3 List all states in which the organization is registered of	r licensed to solicit o	ontribu	itions	s or has been notified i	t is exempt from	

registration or licensing

	_	le G (Form 990 or 990-EZ)							Wars					34754		Page 2
P	art															
•		than \$15,000 of				ributio	ns a	nd gros	sincome	e on F	orm 9	990-E	Z, lines 1 a	nd 6b. Li	st events	s with
		gross receipts of	reater	than \$5,	000	<del></del> -					<del></del>					
				(a) Event	1#1	Ì		(b) Ev	ent #2		}	(c) Othe	er events	}		
						1								] '	d) Total events	
						∤		(event	tune)			(total	number)	· } (add	d col (a) throu col (c))	gn
g			<b> </b> -	(event typ	<del></del> -	<del></del> +		(even	туре)		┪━━	(total i		<del></del>		
Revenue		Canada an an imba				Ì										
Re	1	Gross receipts									┼─-					
	,	Less Contributions				j					1			1		
	3		<u> </u>			+					<del> </del>					
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	9	Other direct expenses														
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		uiaii \$ 15,000 C	111011	11 990-LZ	<u>-, iii ie o</u>	<del></del>		(b) Pull t	abs/instant		T			(4)	Total gaming (	 add
nue				(a) Bin	ngo				ressive bingo	ı	1	(c) Oti	her gaming	•	a) through col	
Revenue											1					
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	6	Volunteer labor	X	No			X	No			X	No				••••••
	7	Direct expense summary	. Add lii	nes 2 throug	gh 5 in co	lumn (d	)						•	<b>'</b>	85	,172
	١.	Not coming in an area of the	C		7 6	. 4	l	الم							96	570
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		the organization licensed t	_		-	_			<b>,</b>						X Yes	□ No
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10a	W	ere any of the organization	's gami	ng licenses	revoked,	suspen	ded o	r terminat	ed during	the tax	year?				Yes	X No
b	lf '	"Yes," explain														

<del>  </del>	Sche	dule_G (Form	990 or 990-EZ) 2015	Veterans	of	Foreign	Wars	Post 2	276 8	1-03475	548	Page 3
formed to administer charitable gaming?  a The organization's facility  An outside facility  Enter the name and address of the person who prepares the organization's gaming/special events books and records  Name			• •	activities with non	member	'\$?					Yes	X No
Indicate the percentage of gaming activity conducted in a The organization's facility An outside facility Andress ► Whitefish Andress ► Mit Edison And the amount of gaming revenue received by the organization receives gaming revenue?  If "Yes," enter the amount of gaming revenue received by the organization ► S and the amount of gaming revenue retained by the third party  Name ► Address ►  Gaming manager information  Name ►  Gaming manager compensation ► S  Description of services provided ►  Director/officer Employee Independent contractor  The 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 In the organization required under state law to be distributed to other exempt organizations or spent in the organizations sown exempt activities during the tax year ► S  Part IV Supplemental Information. Provide the explanations required by Part II, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see		-	_	-		•	•	•	•		Yes	X No
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	13											
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	а	The organiz	ation's facility	•						13	Ba L	%
Name	b		•							13	3b	%
20 Baker Ave.  Address ► Whitefish  MT 59937  15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  □ If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$  □ 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?  b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$  Part IV Supplemental Information. Provide the explanations required by Part II, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see	14		me and address of the per	son who prepares	the orga	anization's gam	ing/special	events book	s and			
Address ➤ Whitefish		Name ▶	Kenneth A Herr	mann								
Does the organization have a contract with a third party from whom the organization receives gaming revenue?  □ Yes ▼			20 Baker Ave.									
revenue?		Address ►	Whitefish						М	T 59937		
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	15a		ganization have a contract	with a third party f	rom who	m the organiza	ition receiv	es gaming			□ v <sub>2</sub> -	. ▼ Na
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 ▼  Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$  Part IV Supplemental Information. 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 provide any additional information (see	_	,					•		مطل امسم	_	Tes	MO NO
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Address ►  16 Gaming manager information  Name ►  Gaming manager compensation ► \$  Description of services provided ►  Director/officer	·	11 163, 6110	er name and address of th	c time party								
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retain the state gaming license?  b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$  Part IV Supplemental Information. 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 provide any additional information (see	17	Mandatory o	distributions									
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SCHEDULEI (Form 990)

Department of the Treasury Internal Revenue Service

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Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22. Governments, and Individuals in the United States Grants and Other Assistance to Organizations,

► Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection 2015

OMB No 1545-0047

Employer Identification number

**2** (h) Purpose of grant Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form or assistance X Yes 81-0347548 non-cash assistance (g) Description of 990, Part IV, line 21, for any recipient that received more than \$5,000 Part II can be duplicated if additional space is needed 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and (f) Method of valuation (book, FMV, appraisal, other) (e) Amount of noncash assistance Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States (d) Amount of cash grant Veterans of Foreign Wars Post 276 (c) IRC section if applicable General Information on Grants and Assistance (b) EIN the selection criteria used to award the grants or assistance? (a) Name and address of organization or government Name of the organization Parti

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Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

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8

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Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule ( (Form 990) (2015)

81-0347548

Schedule (Form 990) (2015) Veterans of Foreign Wars Post 276

VFW276 01/22/2017 1 09 PM

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22

	Part III can be duplicated if additional space is needed	onal space is needed				
	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(e) Method of valuation (book, F) Description of non-cash assistance FMV, appraisal, other)
1 Needs	1 Needy Vets and Hospital		2,978			
2 Post	2 Post General Fund		46,866			
<b>г</b>						
4						
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7						
Part IV	Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information	vide the information re	quired in Part I, line	2, Part III, column (b)	, and any other additional	nformation

SCHEDULE O

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.

Internal Revenue Service
Name of the organization

Department of the Treasury

Employer identification number

Veterans of Foreign Wars Post 276

81-0347548

OMB No 1545-0047

Open to Public

Inspection

Form 990, Part VI, Line 6 - Classes of Members or Stockholders
The Organizations is organized with Members.

Form 990, Part VI, Line 7a - Election of Members and Their Rights Members elect Officers.

Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members Some decisions are voted upon by the whole Membership body.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990 The draft 990 return is emailed by the Post Commander to the Board for their review and approval. Approval is indicated by the Board's email reply to the Post Commander.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
The filed form 990 for current and past years are available on
Guidestar.org. The filed form 990 and other governing documents are also
available upon request at the Post. Out of pocket costs for reporduction
of form 990 are chargeable to requestor.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

To record Adj to Fixed Assets

\$ -15,324

Total

\$ -15,324