

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2008

Open to Public Inspection

Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990...

The organization may have to use a copy of this return to satisfy state reporting requirements

Department of the Treasury Internal Revenue Service

A For the 2008 calendar year, or tax year beginning 07-01, 2008, and ending 06-30, 2009

B Check if applicable

- Address change
Name change
Initial return
Termination
Amended return
Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: VETERANS OF FOREIGNS WARS OF THE
Number and street (or P O box, if mail is not delivered to street address): 105 LONG POINT ROAD
City or town, state or country, and ZIP + 4: CAPE CANAVERAL, FL 32920

D Employer identification number: 51-0182147
E Telephone number
F Group Exemption Number: 1676

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: [X] 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 Organization type (check only one) - [X] 501(c) (19) (insert no) [] 4947(a)(1) or [] 527

K Check [] if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ \$ 300,547

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

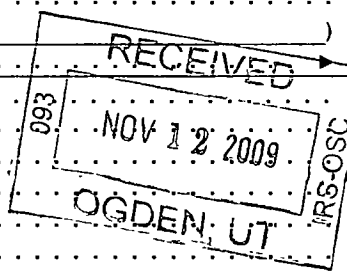
Table with 21 rows for revenue and expenses. Includes a 'RECEIVED' stamp dated NOV 12 2009 from OGDEN, UT. Total revenue is 300,547 and total expenses is 293,384.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

Table with 7 rows for balance sheet items. Total assets: 80,645. Total liabilities: 0. Net assets or fund balances: 80,645.

RECEIVED



STANDARD DEC 9 2009

Handwritten number 9

Part III Statement of Program Service Accomplishments (See the instructions for Part III)

Expenses

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

What is the organization's primary exempt purpose? 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, or other relevant information for each program title.

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

28a

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

29a

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

30a

31 Other program services (attach schedule) (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)

Table with 5 columns: (a) Name and address, (b) Title and average hours per week devoted to position, (c) Compensation (if not paid, enter -0-), (d) Contributions to employee benefit plans & deferred compensation, (e) Expense account and other allowances. Rows include HORACE CLARK, LEO C NICHOLAS, KENNETH WOOD.

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions		
b	Did the organization file Form 1120-POL for this year?		
38 a	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 unpaid at the start of the period covered by this return?		
b	If "Yes," complete Schedule L, Part II and enter the total amount involved		
39	501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9		
b	Gross receipts, included on line 9, for public use of club facilities		
40 a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955		
b	Section 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I.		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	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		
41	List the states with which a copy of this return is filed		
42 a	The books are in care of Telephone no Located at ZIP + 4		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country	Yes	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041-Check here and enter the amount of tax-exempt interest received or accrued during the tax year		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	Yes	No

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- 46 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 Yes No
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II 46 47
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48
- 49 a Did the organization make any transfers to an exempt non-charitable related organization? 49a
- b If "Yes," was the related organization(s) a section 527 organization? 49b
- 50 Complete this table for the 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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over \$100,000 ▶				

- 51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there are none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over \$100,000		

Under penalties of perjury, I declare that I have examined this return, including attachments, and believe it is true, correct, and complete. Declaration of preparer (other than officer) if preparer has a signature.

Sign Here ▶ Leo Nicholas
Signature of officer

▶ LEO NICHOLAS, D
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Marilyn Rigerman

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ MARILYN RIGERMAN
200 NORTH FIRST STREET
Cocoa Beach, FL 32931

May the IRS discuss this return with the preparer shown above? See instructions.

Federal Supporting Statements

2008

Name(s) as shown on return

FEIN

Form 990EZ, Part I, Line 16
Other Expenses Schedule 2

<u>Description</u>	<u>Amount</u>
EXPENDITURES	<u>293,384</u>
Total	<u><u>293,384</u></u>

Form 990EZ, Part II, Line 24
Other Assets Schedule 3

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
INVENTORY	<u>581</u>	<u>581</u>
Total	<u><u>581</u></u>	<u><u>581</u></u>

Form 990EZ, Part I, Line 8
Other Revenues Schedule 2

<u>Description</u>	<u>Amount</u>
RECEIPTS	<u>300,547</u>
Total	<u><u>300,547</u></u>