

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 black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

OMB No. 1545-1150

**2009****Open to Public  
Inspection****A For the 2009 calendar year, or tax year beginning**, 2009, and ending, 20**B** Check if applicable:

- ☐
- Address change
- 
- ☐
- Name change
- 
- ☐
- Initial return
- 
- ☐
- Terminated
- 
- ☐
- Amended return
- 
- ☐
- Application pending

Please  
use IRS  
label or  
print or  
type.  
See  
Specific  
Instruc-  
tions.**C** Name of organization

Small Wars Foundation

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

4938 Hampden Ln

Room/suite

#560

City or town, state or country, and ZIP + 4

Bethesda, MD 20814

**D** Employer identification number

26-1929457

**E** Telephone number

202-380-6329

**F** Group Exemption  
Number ►• 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: ☐ Cash ☒ Accrual  
Other (specify) ►**I** Website: ► smallwars.org / smallwarsjournal.com**J** Tax-exempt status (check only one) — ☒ 501(c) ( 3 ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ► ☐ if the organization is **not**  
required to attach Schedule B (Form 990,  
990-EZ, or 990-PF).**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. A  
Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 87074**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received . . . . .	1	77053
	2	Program service revenue including government fees and contracts . . . . .	2	9566
	3	Membership dues and assessments . . . . .	3	0
	4	Investment income . . . . .	4	456
	5a	Gross amount from sale of assets other than inventory . . . . .	5a	0
	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	0
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from <b>gaming</b> , check here ► <input type="checkbox"/>		
	a	Gross revenue (not including \$ _____ of contributions reported on line 1) . . . . .	6a	0
b	Less: direct expenses other than fundraising expenses . . . . .	6b	0	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	6c	0	
7a	Gross sales of inventory, less returns and allowances . . . . .	7a	0	
b	Less: cost of goods sold . . . . .	7b	0	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c	0	
8	Other revenue (describe ► _____) . . . . .	8	0	
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . .	9	87074	
Expenses	10	Grants and similar amounts paid (attach schedule) . . . . .	10	175
	11	Benefits paid to or for members . . . . .	11	0
	12	Salaries, other compensation, and employee benefits . . . . .	12	30327
	13	Professional fees and other payments to independent contractors . . . . .	13	15400
	14	Occupancy, rent, utilities, and maintenance . . . . .	14	205
	15	Printing, publications, postage, and shipping . . . . .	15	280
	16	Other expenses (describe ► See Statement 2) . . . . .	16	7376
	17	<b>Total expenses.</b> Add lines 10 through 16 . . . . .	17	53762
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	33312
	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	10189
	20	Other changes in net assets or fund balances (attach explanation) . . . . .	20	0
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20 . . . . .	21	43501

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments . . . . .	373	22 29030
23 Land and buildings . . . . .	0	23 0
24 Other assets (describe ► Accts Rcvable & BV of intellectual property) . . . . .	13700	24 14771
25 <b>Total assets</b> . . . . .	14073	25 43501
26 <b>Total liabilities</b> (describe ► Accts Payable) . . . . .	3884	26 0
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	10189	27 43501

## Expenses

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

28	Operate the website smallwarsjournal.com, publish professional articles and community news via Small Wars Journal, and otherwise facilitate the community's exchange of information and development of knowledge. Serve ~60,000 unique visitors per month.		
	(Grants \$ 175 ) If this amount includes foreign grants, check here . . . . . ▶ <input type="checkbox"/>	28a	53762
29			
	(Grants \$ ) If this amount includes foreign grants, check here . . . . . ▶ <input type="checkbox"/>	29a	
30			
	(Grants \$ ) If this amount includes foreign grants, check here . . . . . ▶ <input type="checkbox"/>	30a	
31	Other program services (attach schedule) . . . . .		
	(Grants \$ ) If this amount includes foreign grants, check here . . . . . ▶ <input type="checkbox"/>	31a	
32	<b>Total program service expenses</b> (add lines 28a through 31a) . . . . . ▶	32	

[illegible]

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

		Yes	No
<b>33</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .		✓
<b>34</b>	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . . .	✓	
<b>35</b>	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 why the organization did not report the income on Form 990-T.		
<b>a</b>	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? . . . . .		✓
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		✓
<b>36</b>	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 . . . . .		✓
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> 0		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		✓
<b>38a</b>	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 period covered by this return? . . . . .		✓
<b>b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . <b>38b</b>		
<b>39</b>	Section 501(c)(7) organizations. Enter:		
<b>a</b>	Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b>		
<b>b</b>	Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b>		
<b>40a</b>	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
<b>b</b>	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .		✓
<b>c</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶		
<b>d</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶		
<b>e</b>	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. . . . .		✓
<b>41</b>	List the states with which a copy of this return is filed. ▶ <b>Virginia, Maryland</b>		
<b>42a</b>	The organization's books are in care of ▶ <b>William S Nagle</b> Telephone no. ▶ <b>202-380-6329</b> Located at ▶ <b>4938 Hampden Ln #560, Bethesda, MD 20814</b> ZIP + 4 ▶ <b>20814</b>		
<b>b</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)? . . . . .	Yes	No
	If "Yes," enter the name of the foreign country: ▶		✓
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b>	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: ▶		
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b>		
<b>44</b>	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓
<b>45</b>	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 . . . . .		✓

**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b 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 . . . . . **46** ☐ **Yes** ☒ **No**
- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . . **47** ☐ **Yes** ☒ **No**
- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . . **48** ☐ **Yes** ☒ **No**
- 49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . . **49a** ☐ **Yes** ☒ **No**
- b** If "Yes," was the related organization a section 527 organization? . . . . . **49b** ☐ **Yes** ☒ **No**
- 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."

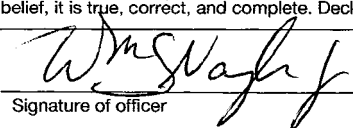
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

**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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

**d** Total number of other independent contractors each receiving over \$100,000 . . . . . ▶ \_\_\_\_\_

<b>Sign Here</b>	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.			
	 Signature of officer		8/13/10 Date	
	William S Nagle, Executive Director Type or print name and title			
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4		EIN	Phone no.
	May the IRS discuss this return with the preparer shown above? See instructions . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

2009

**Open to Public Inspection**

Name of the organization

Employer identification number

## Small Wars Foundation

26

1929457

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- ☐ 1 A church, convention or churches, or association of churches described in **section 170(b)(1)(A)(i).**
  - ☐ 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
  - ☐ 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
  - ☐ 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
  - ☐ 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
  - ☐ 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
  - ☒ 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
  - ☐ 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
  - ☐ 9 An organization that normally receives: (1) more than 33% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
  - ☐ 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
  - ☐ 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
    - ☐ a Type I
    - ☐ b Type II
    - ☐ c Type III—Functionally integrated
    - ☐ d Type III—Other
  - ☐ e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
  - ☐ f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box \_\_\_\_\_
  - ☐ g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
    - ☐ (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
    - ☐ (ii) A family member of a person described in (i) above?
    - ☐ (iii) A 35% controlled entity of a person described in (i) or (ii) above?
  - ☐ h Provide the following information about the supported organization(s).

[illegible]

**Part II** Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .				1695	1803	3498
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .				1695	1803	3498
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4 . . . . .				1695	1803	3498
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .				8	456	464
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						3962
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	11119
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input checked="" type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33⅓% support test—2009.</b> If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 33⅓% support test—2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2009</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2008</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%
<b>19a 33⅓ % support tests—2009.</b> If the organization did not check the box on line 14, and line 15 is more than 33⅓ %, and line 17 is not more than 33⅓ %, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>b 33⅓ % support tests—2008.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓ %, and line 18 is not more than 33⅓ %, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Part II, Line 1(e) - the \$75,250 grant from Smith Richardson Foundation reported on Schedule B is an unusual grant.



**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

► Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

**2009**

Name of the organization

Small Wars Foundation

Employer identification number

26 : 1929457

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33⅓% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year . . . . . ► \$ .....

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization  
Small Wars Foundation

Employer identification number  
26 : 1929457

**Part I Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Smith Richardson Foundation 60 Jessup Road Westport, CT 06880	\$ 75250	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

## FORM 990-EZ – ADDENDUM

## Statement 1 -- Part I, Item 10

Charitable distribution of \$175 on 11/9/2009 to Soldiers' Angels, a 501(c)(3).

## Statement 2 – Part I, Item 16

## Other expenses:

Website Services	\$ 2723
Advertising, Marketing, Meetings, Travel	\$ 953
Office, Phone, Durable Equipment	\$ 3536
Licenses & Permits	\$ 100
<u>Bank Charges &amp; Fees</u>	<u>\$ 64</u>
<b>Total</b>	<b>\$ 5376</b>

## Statement 3 – Part IV

Directors are not compensated for their service as Directors.

William S Nagle and David P Dilegge are compensated for their work as officers and for the production of Small Wars Journal. They do extensive work for the Foundation as volunteers but do receive payment for some services rendered, although with no benefits, allowances, or other compensation. Mr. Nagle is the Publisher and Mr. Dilegge is the Editor-in-Chief of Small Wars Journal.

Officers have been supplied with blackberries for business purposes. Any personal usage is infrequent and not a substantial part of usage; therefore is not considered a taxable or non-taxable benefit. No value has been assigned to these devices in this schedule.

## Statement 4 – Part V, Item 34

The attached Bylaws for the Foundation were adopted on October 21, 2010.

# BYLAWS OF SMALL WARS FOUNDATION

## ARTICLE I — NAME AND PURPOSE

*Section 1 — Name:* The name of the organization shall be **Small Wars Foundation**. It shall be a nonprofit organization incorporated under the laws of the State of Virginia as a nonstock corporation.

*Section 2 — Purpose:* Small Wars Foundation (the "Foundation") is organized exclusively for charitable, educational, and literary purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

**The purpose of this Foundation is:**

- **to facilitate the exchange of information among practitioners, thought leaders, and students of small wars, in order to advance knowledge and capabilities in the field;**
- **to assist in the creation, capture, sharing, and application of knowledge of small wars;**
- **and ultimately to advance self-determination, freedom, and prosperity for those populations effected by the conduct of small wars.**

*Section 3 — Limitations.* No substantial part of the activities of the Foundation shall be carrying on propaganda, or otherwise attempting to influence legislation (except otherwise provided by Internal Revenue Code Section 501 (h)), or participating in, or intervening in (including the publication or distribution or statements), any political campaign on behalf of any candidate for public office. No part of the net earnings of the Foundation shall inure to the benefit of any member, trustee, Director, officer of the Foundation, or any private individual (except that reasonable compensation may be paid for services rendered to or for the Foundation), and no member, trustee, or officer shall be entitled to share in the distribution of any of the assets upon dissolution of the Foundation.

## ARTICLE II — BOARD OF DIRECTORS

*Section 1 — Power and Duties of the Board:* The property and business of the Foundation shall be managed and controlled by a Board of Directors (the "Board") which shall exercise all the powers of the Foundation. The Board shall act in the name of the Foundation only when it is duly convened by its chairman after due notice to all Directors of such meeting. The Board may delegate duties to the officers of the Foundation to the full extent allowed by law.

*Section 2 — Board Composition, Terms, and Compensation:* The composition of the Board and the method of its election or appointment shall be as specified in the Articles of Incorporation. Directors shall serve terms as specified in the Articles of Incorporation and are eligible for unlimited re-election during their lifetime. The Board receives no compensation other than reasonable expenses. Nothing herein contained shall be construed to preclude any Director from serving the Foundation in any other capacity and receiving compensation therefor.

*Section 3 — Annual Meeting of the Board:* The Board shall meet annually on such date and at such time and place as may be fixed by the Chairman, or by resolution of the Board, by written notice delivered to each Director not less than two (2) weeks before such meeting. The annual meeting shall be the annual organizational meeting at which regular elections of new Directors shall occur, the new Board shall be organized, and the officers of the Foundation shall be elected by the Board or appointed by the Executive Director consistent with these Bylaws.

*Section 4 — Regular Meetings of the Board:* The Board is not required to meet in addition to its annual meeting, but may choose to do so. Regular meetings of the Board shall be held at such places and times as shall be determined by resolution of the Board at its annual meeting. Notice of such regular meetings

## BYLAWS OF SMALL WARS FOUNDATION

of the Board shall not be required to be given, except that whenever the time or place of such regular meetings shall be changed, notice of such action shall be given promptly by telephone or otherwise to each Director not participating in such action.

*Section 5 — Special Meetings of the Board:* Special meetings of the Board may be called at any time by the Chairman of the Board or by a majority of the Directors, by written notice delivered to each Director not less than two (2) days before such meeting, to be held at such place and times as shall be specified in the notice. Only the business stated or summarized in the notice for the special meeting shall be discussed and voted upon at the meeting.

*Section 6 — Quorum:* A majority of all incumbent Directors shall constitute a quorum for the transaction of business. The act of the majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board, unless the act of a greater number is required by the Articles of Incorporation or these Bylaws.

*Section 7 — Voting and Rules of Order:* Each Director shall have one vote and such voting may not be done by proxy. The Board may make such rules and procedures covering its meetings as it may in its discretion determine necessary.

*Section 8 — Director meeting via telephone conference:* Directors may appear at a meeting of the Board by means of telephone conference or similar communication system whereby all persons participating in the meeting can hear each other, and participation in a meeting in this manner shall constitute presence in person at the meeting. Furthermore, a Director appearing at a meeting of the Board via telephone conference shall also be allowed to vote by this medium. Furthermore, it is permissible for all Directors to appear at a meeting of the Board via telephone conference or similar communication system.

*Section 9 — Action by Consent:* Any action which is required to be or may be taken at a meeting of the Board may be taken without a meeting if consents in writing, setting forth the action so taken, are signed by all the Directors. The written consent may be executed in several identical counterparts by the Directors with the effect as if the Directors had executed a single document.

*Section 10 — Resignation, termination, and absences:* A Director may resign at any time by giving written notice to the Secretary, Chairman, or the Foundation. Any such resignation shall take effect at the time specified therein, or if no time be specified, upon receipt thereof. A Director may be removed prior to expiration of the current term only when sufficient cause exists for such removal and upon unanimous agreement of all other incumbent Directors. Excess unexcused absences from Board meetings constitutes sufficient cause for removal.

*Section 11 — Vacancies:* Vacancies in the Board may be filled in a regular or special meeting of the Board. Vacancies will be filled in the same manner by which new Directors are appointed. The term of any Director so elected shall be shortened to expire upon the last annual meeting falling within what would be the Director's full term.

### ARTICLE III — COMMITTEES

*Section 1 — Standing Committees.* The Foundation has no standing committees.

*Section 2 — Committee Formation:* The Board may form committees for specific purposes as it may determine, which shall consist exclusively of Directors. Committees shall keep proper minutes and

BYLAWS OF  
SMALL WARS FOUNDATION

records of their proceedings and may exercise such powers the Board may by resolution determine and specify in their respective charters and such other resolutions as the Board may adopt.

ARTICLE IV — OFFICERS

*Section 1 — Number, Election, and Term:* There shall be three officers of the Foundation, consisting of an Executive Director, Secretary, and Treasurer. The Board may establish such other officers with such titles and duties as it may determine are appropriate. The Board shall elect the Executive Director and may elect, or delegate to the Executive Director to appoint, the other officers. Any two or more offices may be held by the same person. Each officer shall hold office until the next annual meeting of the Board and until successors shall have been selected and qualified, or until death, resignation, or removal. The salaries of the officers of the Foundation shall be fixed from time to time by the Board. No officer shall be prevented from receiving such salary by reason of the fact that such officer is also a Director of the Foundation.

*Section 2 — Resignation, Removal, and Vacancies:* An officer may resign at any time by giving written notice to the Executive Director, with a copy to the Secretary. Any such resignation shall take effect at the time specified therein, or if no time be specified, upon receipt thereof. The Board may remove, either with or without cause, at any time, any officer or agent whenever in its judgment the best interest of the Foundation will be served thereby. A vacancy in any office because of death, resignation, removal, disqualification, or otherwise, may be filled by the Board for the unexpired portion of the term.

*Section 3 — Executive Director:* The Executive Director will be a Director of the Foundation and shall, by virtue of the office, be Chairman of the Board of Directors. The Executive Director shall have such powers as may be reasonably construed as belonging to the chief executive of any organization. The Executive Director, subject to the control of the Board, shall in general supervise and control all of the business and affairs of the Foundation.

*Section 4 — Chairman of the Board:* The Chairman of the Board of Directors, when present, shall preside at all meetings of the Board. The Board shall designate one of its members as Vice Chairman. In the absence of the Chairman, the Vice Chairman shall preside at all meetings of the Board.

*Section 5 — Secretary:* The Secretary shall keep or cause to be kept a record of all meetings of the Board and record all votes and the minutes of all proceedings in a book to be kept for that purpose. The Secretary shall give, or cause to be given, notice of all meetings of the Board, and shall perform such other duties as the Board or Executive Director may prescribe. The Secretary shall keep in safe custody the seal of the Foundation and shall affix the same to any instrument requiring it.

*Section 6 — Treasurer:* The Treasurer shall have charge and custody and be responsible for all funds and securities of the Foundation, assist in the preparation of the budget, keep full and accurate accounts of receipts and disbursements in books belonging to the Foundation, deposit all moneys and other valuable effects in the name and to the credit of the Foundation in such depositories as may be designated by the Board, and perform such other duties as the Board or Executive Director may prescribe. The Treasurer shall disburse the funds of the Foundation as may be ordered by the Board, taking proper vouchers for such disbursements, and shall render to the Directors, at the regular meetings of the Board, or whenever they may require it, an account of all transactions as treasurer and of the financial condition of the Foundation.

BYLAWS OF  
SMALL WARS FOUNDATION

ARTICLE V - BOARD OF ADVISORS

*Section 1 — Purpose, Composition, and Term:* The Foundation shall constitute a Board of Advisors to provide advice and offer insights to the Directors and officers of the Foundation. The composition of the Board of Advisors and the method of its election or appointment shall be fixed from time to time by resolution of the Board of Directors.

*Section 2 — Limitations, Liability, and Indemnification:* Advisors are not Directors, officers, employees or agents of the Foundation, have no management responsibilities, and do not make decisions for the Foundation. Advisors shall have no fiduciary duty to the Foundation, and no duty other than to offer frank opinion from time to time. Advisors have no liability of any type for the Foundation's acts, or for their acts of either commission or omission arising from their roles as Advisors, excepting only those fraudulent or criminal acts which would reasonably constitute a liability of any person. The Foundation shall defend, indemnify, and hold harmless an Advisor from any claim, suit or liability arising from a third party because of their acts as an Advisor, excepting only those claims, suits or liabilities arising from acts of personal conduct incidental to the role of Advisor, such as, but not limited to, a traffic accident on the way to a Foundation meeting.

ARTICLE VI — SMALL WARS JOURNAL

*Section 1 — Ownership, Purpose, and Brand:* As one of its exempt activities and consistent with its purpose, the Foundation shall own and operate Small Wars Journal ("SWJ") under the established SWJ masthead, brand and market identity. The Board shall determine the appropriate legal and organizational structure for the operation of SWJ and its relationship to the Foundation, and may change the structure from time to time.

*Section 2 — Roles and Titles:* Unless and until the Board explicitly resolves differently: the Vice Chairman shall serve as Editor-in-Chief of SWJ; the Executive Director shall serve as Publisher of SWJ; the Vice Chairman and the Executive Director act under their SWJ titles with the weight of their authorities under the Foundation; the Vice Chairman or Executive Director may establish such other positions under SWJ with such titles and duties as they may determine are appropriate; however, no other position or title under SWJ shall have or imply any rights, privileges, responsibility, or authority as a Director, officer, employee, or agent of the Foundation.

ARTICLE VII — CONTRACTS, LOANS, AND PURCHASES

*Section 1 — Contracts:* The Board may authorize any officer or agent to enter into contracts on behalf of the Foundation. The authority may be general or confined to specific instances. Unless so authorized, all contracts must be authorized by a specific resolution of the Board.

*Section 2 — Loans:* All loans taken on behalf of the Foundation must be authorized by a specific resolution of the Board.

*Section 3 — Purchases:* All purchases and all checks, drafts, or other order for the payment of money, notes, or other evidence of indebtedness issued in the name of the Foundation shall be signed by such officer or agent of the Foundation as shall from time to time be determined by resolution of the Board.

BYLAWS OF  
SMALL WARS FOUNDATION

ARTICLE VIII — GENERAL PROVISIONS

*Section 1 — Offices:* The registered office of the Foundation shall be located at 15 Puri Lane, Stafford, Virginia 22554 or at such other place within the Commonwealth of Virginia as the Board from time to time designates. The principal office of the Foundation shall be located at such place within or without the Commonwealth of Virginia as the Board from time to time designates.

*Section 2 — Corporate Seal:* The Board shall prescribe the form of a suitable corporate seal, which shall contain the full name of the Foundation and the year and state of incorporation.

*Section 3 — Fiscal Year:* The fiscal year of the Foundation shall be the calendar year.

*Section 4 — Waiver of Notice:* Whenever notice shall be required to be given to a Director under the provisions of these Bylaws, or the Articles of Incorporation, or the provisions of State or Federal law, a written waiver thereof, signed by the person or persons entitled to said notice, whether before or after the time stated therein, shall be deemed equivalent to notice. Further, attendance of a Director at any meeting shall constitute a waiver of notice of the meeting except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

ARTICLE IX — INDEMNIFICATION

*Section 1 — Indemnification of Directors and Officers:* To the fullest extent permitted by the laws of State of Virginia, including future amendments of those laws, the Foundation shall indemnify and hold harmless each Director and officer of the Foundation against any and all claims, liabilities, and expenses (including attorneys' fees, judgments, fines, and amounts paid in settlement) actually and reasonably incurred and arising from any threatened, pending, or completed action, suit or proceeding, whether civil, criminal, administrative, or investigative, to which any such person shall have become subject by reason of having held such a position or having allegedly taken or omitted to take any action in connection with any such position. However, the foregoing shall not apply to: a) any breach of such person's duty of loyalty to the Foundation; b) any act or omission by such person not in good faith or which involves intentional misconduct or where such person had reasonable cause to believe the conduct was unlawful; or c) any transaction from which such person derived any improper personal benefit.

*Section 2 — Determination of Entitlement of Directors and Officers to Indemnification:* The decision concerning whether a Director or officer seeking indemnification has satisfied the provisions of the preceding section shall be made by (i) the Directors by a majority vote of a quorum consisting of Directors who are not parties to the action, suit, or proceeding giving rise to the claim for indemnity ("Disinterested Directors"), whether or not such majority constitutes a quorum; (ii) if there are no Disinterested Directors, or if the Disinterested Directors so direct, by independent legal counsel in a written opinion.

*Section 3 — Indemnification of employees and agents:* The Directors may, in such cases as, in its complete discretion, it deems appropriate, indemnify and hold harmless employees and agents of the Foundation, and persons who formerly held such positions against any or all claims and liabilities (including reasonable legal fees and other expenses incurred in connection with such claims or liabilities) to which any such person shall have become subject by reason of having held such a position or having allegedly taken or omitted to take any action in connection with such position.

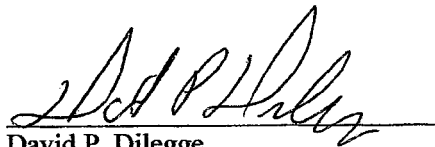


BYLAWS OF  
SMALL WARS FOUNDATION

ARTICLE X — AMENDMENTS

*Section 1* — These Bylaws may be amended on prior notice at any meeting of this Foundation, by a three-fourths vote of the Directors present and constituting a quorum, provided that notice of the proposed change was provided with all notices of the meeting.

Adopted this 21 day of October, 2009.



David P. Dilegge  
Director



William S. Nagle  
Director