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Short Form
Return of Organization Exempt From Income Tax

OMB No. 1545-1150

09/12

2009

Open to Public
Inspection

A For the 2009 calendar year, or tax year beginning

, and ending

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
Instruc-
tions

C Name of organization

Brown & Lynch Post Home Association

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

2260 Corriere Drive

D Employer identification number

43-1998266

E Telephone number

610-559-8838

F Group Exemption

Number ►

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)

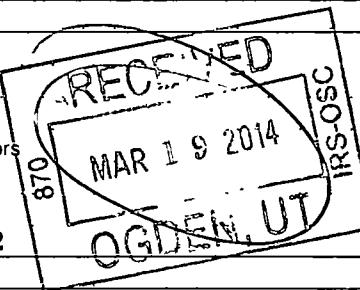
- Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

I Website: ► www.brownandlynchpost.orgJ Tax-exempt status (check only one) — 501(c) (7) □ (insert no.) 4947(a)(1) or 527Check ► 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

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 ► \$ 176,665

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

1	Contributions, gifts, grants, and similar amounts received	1	1,015
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	STATUTORY UNIT 2 RECEIVED MAY 2014
5a	Gross amount from sale of assets other than inventory	5a	
b	Less cost or other basis and sales expenses	5b	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5b	
6	Special events and activities (complete applicable parts of Schedule G) If a	6a	5,620
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6b	3,480
b	Less direct expenses other than fundraising expenses	6a	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6b	
7a	Gross sales of inventory, less returns and allowances	7a	169,428
b	Less cost of goods sold	7b	104,114
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	65,314
8	Other revenue (describe ► See Statement 1)	8	600
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	69,071
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	45,738
13	Professional fees and other payments to independent contractors	13	
14	Occupancy, rent, utilities, and maintenance	14	26,815
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ► See Statement 2)	16	12,881
17	Total expenses Add lines 10 through 16	17	85,434
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-16,363
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	-11,045
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year Combine lines 18 through 20	21	-27,408



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	7,031	22 1,989
23 Land and buildings		23
24 Other assets (describe ►)		24
25 Total assets	7,031	25 1,989
26 Total liabilities (describe ► See Statement 3)	18,076	26 29,397
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	-11,045	27 -27,408

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions

Form 990-EZ (2009)

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

	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	33	X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	X
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 why the organization did not report the income on Form 990-T		
a 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?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instr	37a	
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter	39a	0
a Initiation fees and capital contributions included on line 9	39b	0
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____	40b	
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		
c 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		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed ► None		
42a The organization's books are in care of ► Brown & Lynch Post Home Assoc. Telephone no ► 610-559-8838 2260 Corriere Road Located at ► Easton, PA		
	ZIP + 4	18045
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.	42b	X
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 ► _____	42c	X
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 ► 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
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	45	X

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	Yes	No
46			
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

(a) Name and 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

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

d Total number of other independent contractors each receiving over \$100,000 ► _____

Sign Here	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	Date
	James B. Coughlin FRANK MERRITT Finance Officer	

Paid Preparer's Use Only	Preparer's signature	Carolyn T. Meixsell, CPA	Date	Check if self-employed	Preparer's Identifying Number (See instr.)
		Carolyn T. Meixsell, CPA	07/24/12	<input type="checkbox"/>	P01052977
	Firm's name (or yours if self-employed), address, and ZIP + 4	Goodman & Company, CPAs 2560 Nazareth Road Easton, PA 18045-2793		EIN	► 23-2735985
				Phone no	► 610-253-2745

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

► Yes, No

Form 990-EZ (2009)

Federal Statements**Statement 1 - Form 990-EZ, Part I, Line 8 - Other Revenue**

Description	Amount
Hall rentals	\$ 600
Total	\$ 600

Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	\$
Printing & copying	95
Professional fees	586
Miscellaneous	563
Bank charges	202
Meat raffle expense	178
Entertainment expense	300
Licenses & background cks	612
Repairs & maintenance	260
Payroll service fees	136
Penalties	319
Supplies	633
Sales tax expense	85
Insurance	8,912
Total	\$ 12,881

Statement 3 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
Sales tax payable	\$ 193	\$ 81
Payroll taxes payable	383	25
Loan payable to Brown & Lynch Post 9	17,500	29,291
	<u>18,076</u>	<u>29,397</u>

Federal Statements

Statement 4 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

The Home Association is a subsidiary of The American Legion Brown & Lynch Post No. 9, a 501 (c) 19. With the establishment of the Association, necessary funds for the sustainment and continuation of the Post and its activities are provided. The Association is responsible for managing the social quarters, business liabilities, and the leasing of the kitchen. 501 (c) 7 status to the Association gives flexibility with non-Legionnaire membership to the social quarters. Note that without this membership flexibility, Post survival is questionable. All profits from the Association are paid to the Post by agreement.

Statement 5 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments

Description

The Home Association is a subsidiary of The American Legion Brown & Lynch Post No. 9, a 501 (c) 19. With the establishment of the Association, necessary funds for the sustainment and continuation of the Post and its activities are provided. The Association is responsible for managing the social quarters, business liabilities, and the leasing of the kitchen. 501 (c) 7 status to the Association gives flexibility with non-Legionnaire membership to the social quarters. Note that without this membership flexibility, Post survival is questionable. All profits from the Association are paid to the Post by agreement.

Brown & Lynch Post Home Association 2009 Board

President - - - Larry Kish 130 Broad St. Tatamy Pa. 18085

V/P - - - Frank Mancino 2319 Ben John Rd. Easton Pa. 18040

Sec - - - Charles Altemose 2814 Hermitage Easton, Pa. 18045

Treasurer---- Frank Merritt 1010 Sullivan Tr. Easton, Pa. 18040

Trustee ----- Jim Coughlin 1508 Waverly St. Easton, Pa. 18040

Trustee ----- Ken Howard 1520 Chaucer Ln. Bethlehem, Pa. 18017.

Trustee ----- Jim Wilbur 212 Oxford Dr. Easton, Pa. 18045