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45799 APR 03 '14 04368 MAR 27 2014 MAR 27 2014 APR 03 '14

Form 990-EZ

Short Form  
Return of Organization Exempt From Income Tax

Department of the Treasury  
Internal Revenue Service

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

0912

OMB No 1545-1150

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	C Name of organization <b>Brown &amp; Lynch Post Home Association</b> Number and street (or P O box, if mail is not delivered to street address) <b>2260 Corriere Drive</b> City or town, state or country, and ZIP + 4 <b>Easton PA 18045</b>
D Employer identification number <b>43-1998266</b>	
E Telephone number <b>610-559-8838</b>	
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)

Website: **www.brownyandlynchpost.org**

Tax-exempt status (check only one) — ☒ 501(c) ( 7 ) (insert no ) 4947(a)(1) or 527

G Accounting method ☒ Cash ☐ Accrual  
Other (specify) ▶

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

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.

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	STATUTE UNIT 2
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	01 11/1
6	Special events and activities (complete applicable parts of Schedule G) If a gaming, check here <input checked="" type="checkbox"/>		
a	Gross revenue (not including \$ of contributions reported on line 1)	6a	5,620
b	Less direct expenses other than fundraising expenses	6b	3,480
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	2,140
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	22	7,031	22	1,989
23	Land and buildings	23		23	
24	Other assets (describe ▶ )	24		24	
25	Total assets	25	7,031	25	1,989
26	Total liabilities (describe ▶ See Statement 3)	26	18,076	26	29,397
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	27	-11,045	27	-27,408

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

Form 990-EZ (2009)

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

## Expenses

What is the organization's primary exempt purpose?

See Statement 4

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.

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

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) **See Statement 5**

(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.)

[illegible]

**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		X
34 Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		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?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
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		X
37a Enter amount of political expenditures, direct or indirect, as described in the instr		
b Did the organization file Form 1120-POL for this year?		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?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9	0	
b Gross receipts, included on line 9, for public use of club facilities	0	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
b Section 501(c)(3) 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		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)?		X
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.		
c At any time during the calendar year, did the organization maintain an office outside of the U S?		X
If "Yes," enter the name of the foreign country		
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		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		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.

	Yes	No
<b>46</b> 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	<b>46</b>	
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<b>47</b>	
<b>48</b> Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<b>48</b>	
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?	<b>49a</b>	
<b>b</b> If "Yes," was the related organization a section 527 organization?	<b>49b</b>	

**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 ▶

<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		Date <b>July 31, 2012</b>	
	<b>James B. Coughlin FRANK MERRITT Finance Officer</b> Type or print name and title			
<b>Paid Preparer's Use Only</b>	Preparer's signature	 Carolyn T. Meixsell, CPA	Date	<b>07/24/12</b>
	Firm's name (or yours if self-employed), address, and ZIP + 4	<b>Goodman &amp; Company, CPAs</b> <b>2560 Nazareth Road</b> <b>Easton, PA 18045-2793</b>		Check if self-employed <input type="checkbox"/>
	Preparer's Identifying Number (See instr.)		<b>P01052977</b>	
	EIN ▶ <b>23-2735985</b>		Phone ▶ <b>610-253-2745</b>	
May the IRS discuss this return with the preparer shown above? See instructions <span style="float: right;">▶ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span>				

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

<u>Description</u>	<u>Amount</u>
Hall rentals	\$ 600
Total	<u>\$ 600</u>

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

<u>Description</u>	<u>Amount</u>
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	<u>\$ 12,881</u>

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

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
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>

**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