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Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-1150

2013

Open to Public  
Inspection

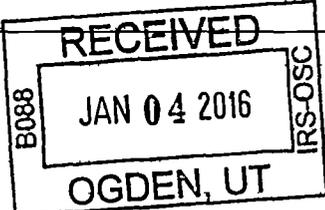
Department of the Treasury  
Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.  
▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

<b>A</b> For the 2013 calendar year, or tax year beginning _____, and ending _____	
<b>B</b> Check if applicable:	<b>C</b> Name of organization
<input type="checkbox"/> Address change	<b>FORT LIGONIER POST 734 VFW: POST</b>
<input type="checkbox"/> Name change	
<input type="checkbox"/> Initial return	Number and street (or P O box, if mail is not delivered to street address) Room/suite
<input type="checkbox"/> Terminated	<b>149 EAST MAIN STREET</b>
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code
<input type="checkbox"/> Application pending	<b>LIGONIER PA 15658</b>
<b>D</b> Employer identification number <b>25-6089218</b>	
<b>E</b> Telephone number <b>724-238-4994</b>	
<b>F</b> Group Exemption Number ▶	
<b>G</b> Accounting Method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ▶ _____	
<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
<b>I</b> Website: ▶ <b>N/A</b>	
<b>J</b> Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) <b>19</b> (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other _____	
<b>L</b> Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ <span style="float: right;">▶ \$ <b>92,804</b></span>	

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)   
Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	75,204
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	17,600
	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)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c	Less direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	92,804	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	66,725
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	8,154
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	15,792
	17	<b>Total expenses.</b> Add lines 10 through 16	17	90,671
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2,133
	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	120,964
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	123,097



For Paperwork Reduction Act Notice, see the separate instructions.

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G7 12

**Part II Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	4,390	22	8,660
23 Land and buildings	231,703	23	225,935
24 Other assets (describe in Schedule O)	990	24	406
25 Total assets	237,083	25	235,001
26 Total liabilities (describe in Schedule O)	116,119	26	111,904
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	120,964	27	123,097

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

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?

See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

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

28 To provide a meeting and gathering place for the members of Fort Ligonier Post 734 VFW: Canteen	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
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 (describe in Schedule O)	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	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)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
DAVID HUNTER COMMANDER	5.00	0	0	0
STEVE WILKINS SR. VICE COMM.	5.00	0	0	0
RICHARD GRISER JR. VICE COMM	5.00	0	0	0
MICHAELS STOVAL QUARTERMASTER	5.00	0	0	0
JAMES TOBIAS CHAPLAN	5.00	0	0	0
J. KIRK RENNER ADJUTANT	5.00	0	0	0
LEE SARVER ADVOCATE	5.00	0	0	0
JACK FULHAM SURGEON	5.00	0	0	0
BILL COLLIER TRUSTEE	5.00	0	0	0
JOE KRUIHOFF TRUSTEE	5.00	0	0	0
STEVE STIVISON TRUSTEE	5.00	0	0	0
MIKE SHADRON SERVICE OFFICER	5.00	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	X	
35b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	X	
35c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
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 instructions		
37b	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 tax year covered by this return?		X
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved		
39a	Section 501(c)(7) organizations Enter initiation fees and capital contributions included on line 9		
39b	Gross receipts, included on line 9, for public use of club facilities		
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	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
40c	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		
40d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization		
40e	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	Telephone no	
	Located at	ZIP + 4	
42b	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		X
42c	At any time during the calendar year, did the organization maintain an office outside the U S? If "Yes," enter the name of the foreign country		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		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44c	Did the organization receive any payments for indoor tanning services during the year?		X
44d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		X

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		X

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

**47** 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

	Yes	No
47		

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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**49a** Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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**b** If "Yes," was the related organization a section 527 organization?

49b		
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**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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

**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 business address of each independent contractor	(b) Type of service	(c) Compensation

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

**52** Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶  Yes  No

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

**Sign Here**  
 Signature of officer: J. Kirk Renner  
 Date: 12/29/15  
 Type or print name and title: J. KIRK RENNIE - ADJUTANT

**Paid Preparer Use Only**  
 Preparer's name: THOMAS J RENNIE CPA  
 Preparer's signature: [Signature]  
 Date: 12/28/15  
 Check  if self-employed  
 PTIN: P00806320  
 Firm's name: RENNIE & ASSOCIATES CPAS PC  
 Firm's address: 132 WEST MAIN STREET LIGONIER, PA 15658  
 Firm's EIN: 20-2095054  
 Phone no: 724-238-4598

May the IRS discuss this return with the preparer shown above? See instructions ▶  Yes  No

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**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](http://www.irs.gov/form990).

OMB No 1545-0047

**2013****Open to Public  
Inspection**

Name of the organization

**FORT LIGONIER POST 734 VFW: POST**

Employer identification number

**25-6089218****Form 990-EZ, Part I, Line 10 - Payments to Affiliates**

Name and Address	Purpose	Amount
DONATIONS TO VFW CANTEEN 149 EAST MAIN STREET LIGONIER PA 15658		\$ 66,725

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

Description	Amount
COMMERCIAL BUILDING	
REAL ESTATE TAX	\$ 2,267
Utilities	\$ 5,391
Non-investment Depreciation	\$ 308
<b>Expenses</b>	
INTEREST EXPENSE	\$ 5,915
Bank Fees	\$ 194
Real Estate Taxes	\$ 1,133
Non-investment Depreciation	\$ 584
<b>Total</b>	<b>\$ 15,792</b>

**Form 990-EZ, Part II, Line 24 - Other Assets**

Description	Beg. of Year	End of Year
	\$ 29,437	\$ 29,437
Less Accumulated Depreciation	\$ 28,447	\$ 29,031
<b>Total</b>	<b>\$ 990</b>	<b>\$ 406</b>

Name of the organization

FORT LIGONIER POST 734 VFW: POST

Employer identification number

25-6089218

## Form 990-EZ, Part II, Line 26 - Other Liabilities

Description

Beg. of Year End of Year

\$ 116,119 \$ 111,904

## Form 990-EZ, Part III - Primary Exempt Purpose

PROVIDED A MEETING AND GATHERING PLACE FOR MEMBERS OF FORT LIGONIER POST

734 VFW: CANTEEN