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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 private foundations)

▶ 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.

OMB No 1545-1150

2014**Open to Public
Inspection**

A For the 2014 calendar year, or tax year beginning , 2014, and ending , 20												
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	<table border="1"><tr><td colspan="2">C Name of organization AMERICAN LEGION EUGENE MCMANUS POST 238</td><td>D Employer identification number 11-3739450</td></tr><tr><td colspan="2">Number and street (or P O box, if mail is not delivered to street address) 704 9TH STREET</td><td>E Telephone number 563-659-9967</td></tr><tr><td colspan="2">Room/suite</td><td rowspan="2">F Group Exemption Number ▶</td></tr><tr><td colspan="2">City or town, state or province, country, and ZIP or foreign postal code DEWITT IA 52742</td></tr></table>	C Name of organization AMERICAN LEGION EUGENE MCMANUS POST 238		D Employer identification number 11-3739450	Number and street (or P O box, if mail is not delivered to street address) 704 9TH STREET		E Telephone number 563-659-9967	Room/suite		F Group Exemption Number ▶	City or town, state or province, country, and ZIP or foreign postal code DEWITT IA 52742	
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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).										
I Website: ▶												
J Tax-exempt status (check only one) - ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527												
K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other												
L 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 ▶ \$												

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	5707
	2 Program service revenue including government fees and contracts	2	634
	3 Membership dues and assessments	3	5180
	4 Investment income	4	1115
	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	18948	
c Less: direct expenses from gaming and fundraising events	6c	4887	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	14061	
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 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	26967	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	4770
	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	7218
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	25814
	17 Total expenses. Add lines 10 through 16	17	37802
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-10835
	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	51979
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	41144

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form **990-EZ** (2014)

SCANNED

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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	33	✓
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)	34	✓
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)?	35a	✓
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	✓
c 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	35c	✓
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	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
b Did the organization file Form 1120-POL for this year?	37b	✓
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?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
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), 501(c)(4), and 501(c)(29) 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	40b	✓
c Section 501(c)(3), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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	✓
41 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ Telephone no. ▶		
Located at ▶ ZIP + 4 ▶		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶	42b	✓
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c 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: ▶	42c	✓
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 ☐		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	✓
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
b 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)	45b	✓

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		✓

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

	Yes	No
48		✓

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

	Yes	No
49a		✓

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

	Yes	No
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 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 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 <i>David J. Trohmer</i> - ADJUTANT	Date 4-3-15
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name KEN SHELLY	Preparer's signature <i>Ken Shelly</i>	Date	Check ☒ if self-employed	PTIN P00593121
	Firm's name ▶ SHELLEY ACCOUNTING & TAX SERVICE			Firm's EIN ▶ 20-0491805	
	Firm's address ▶ 3596 HWY 136 GOOSE LAKE IA 52750			Phone no. 563-577-2216	

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

AMERICAN LEGION EUGENE MCMANUS POST 238

FEDERAL STATEMENTS

FEDERAL I.D. NO. 11-3739450
TAX YEAR 2014

STATEMENT NO. 1 - FORM 990EZ, LINE 1

HALL RENTAL	\$ 1500.00
DONATIONS	2207.00
GRANTS-CLINTON CO ASSC	<u>2000.00</u>
	\$ 5707.00

STATEMENT NO. 2 - FORM 990EZ, LINE 2

FLAGS	134.00
HONOR GUARD REIMBURSED	<u>500.00</u>
	\$ 634.00

STATEMENT NO. 4 - FORM 990EZ, LINE 10

MEMBERSHIP DUES	\$5180.00
AMERICAN LEGION	
720 LYONS STREET	
DES MOINES IA	

AMERICAN LEGION EUGENE MCMANUS POST 238

FEDERAL STATEMENTS

FEDERAL I.D. NO. 11-3739450
TAX YEAR 2014

STATEMENT NO. 5 - FORM 990EZ, LINE 16

EMBLEM SALES	\$ 1358.00
INSURANCE	2366.00
SAFE DEPOSIT BOX	20.00
IOWA BOYS STATE	500.00
DONATIONS VARIOUS ORGANIZATIONS	6568.00
MISC EXPENSE	5554.00
TERMITE SERVICE	2609.00
MAINTENANCE PROJECTS	<u>6839.00</u>
	\$ 25814.00

STATEMENT NO. 6

FORM 990EZ, PART III-ORGAINZATIONS PRIMARY EXEMPT PURPOSE

ORGANIZATION TO PROVIDE SUPPORT TO VETERANS AND THE COMMUNITY BY
PROVIDING ASSISTANCE IN ANYWAY NEEDED

STATEMENT NO. 7

FORM 990EW, PART III-STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

THE ORGANIZATION PROMOTES THE LEARNING OF HOW OUR GOVERNMENT
FUNCTIONS BY THE SENDING OF SEVERAL JUNIOR BOYS TO IOWA BOYS STATE, PROMOTES
THE FLAG BY SPONSORING A FLAG ESSAY CONTEST FOR LOCAL GRADE CLASSES, AND
ASSISTING THE LOCAL BOY SCOUT TROOP

SPECIAL EVENTS SCHEDULE

AMERICAN LEGION EUGENE MCMANUS POST 238
EMPLOYER I.D. NO. 11-3739450

FORM 990EZ
TAX YEAR 2014

	(A)	(B)	(C)	(D)	TOTAL
GROSS RECEIPTS	14143	357	429	4019	18948
LESS CONTRIBUTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
GROSS REVENUE	14143	357	429	4019	18948
LESS DIRECT EXPENSE	<u>4241</u>	<u>0</u>	<u>0</u>	<u>646</u>	<u>4887</u>
NET INCOME(LOSS)	9902	357	429	3373	14061

DESCRIPTION: (A) PANCAKE BREAKFAST
(B) CHRISTMAS FESTIVAL
(C) BRAT STAND
(D) FISH SUPPER