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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

2014**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.

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	C Name of organization American Legion Auxiliary Unit 38 Oney Johnson-Edward Blessman Number and street (or P O box, if mail is not delivered to street address) Room/suite 3220 W College Ave City or town, state or province, country, and ZIP or foreign postal code APPLETON WI 54914
D Employer identification number 39-6078367	
E Telephone number 920-734-7107	
F Group Exemption Number ▶	
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 ▶ \$ 19,844.

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 ☒

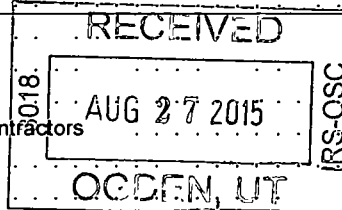
Revenue	1	Contributions, gifts, grants, and similar amounts received	1	5,888.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	3,865.
	4	Investment income	4	401.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	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 exceed \$15,000)	6b	9,690.
6c	Less: direct expenses from gaming and fundraising events	6c	4,006.	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	5,684.	
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	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	15,838.	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	4,078.
	11	Benefits paid to or for members	11	472.
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	300.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	1,597.
	16	Other expenses (describe in Schedule O)	16	5,073.
	17	Total expenses. Add lines 10 through 16	17	11,520.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	4,318.
	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	98,223.
	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	102,541.

For Paperwork Reduction Act Notice, see the separate instructions.

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BCA

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P 8

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	85,223.	22 89,541.
23 Land and buildings		23
24 Other assets (describe in Schedule O)	13,000.	24 13,000.
25 Total assets	98,223.	25 102,541.
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	98,223.	27 102,541.

28	Giving financial donations to community Childrens organizations and schools to assist with programs to encourage positive social development (Grants \$) If this amount includes foreign grants, check here ▶ ☐	28a	4,794.
29	Organize with other Auxiliaries and Legions for the Annual Poppy Drive to raise money for community programs (Grants \$) If this amount includes foreign grants, check here ▶ ☐	29a	915.
30	 (Grants \$) If this amount includes foreign grants, check here ▶ ☐	30a	
31	Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here ▶ ☐	31a	
32	Total program service expenses (add lines 28a through 31a) ▶	32	5,709.

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

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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		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	
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			
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			
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	37a	0	
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	X	
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	X	
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	X	
41 List the states with which a copy of this return is filed	WI		
42a The organization's books are in care of	Debra Ragen	Telephone no	920-734-7107
Located at	3220 W College Ave WI APPLETON	ZIP + 4	54914
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	X	
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 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		
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	X	
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	X	
c Did the organization receive any payments for indoor tanning services during the year?	44c	X	
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	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)	45b	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		X
48		X
49a		X
49b		

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

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

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

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
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 business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

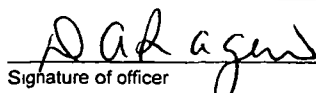
d Total number of other independent contractors each receiving over \$100,000

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
Debra Ragen
Type or print name and title

08/11/2015

Date

Treasurer

Paid Preparer Use Only

Print/Type preparer's name Patricia Rice	Preparer's signature Patricia Rice	Date 08/11/2015	Check ☐ if self-employed	PTIN P00546152
Firm's name ☒ Emerald Tax and Accounting LLC			Firm's EIN ☒ 74-3139103	
Firm's address 1019 W Bell Ave APPLETON WI 54914-			Phone no 920-733-8770	

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.

OMB No 1545-0047

2014

**Open to Public
Inspection**

Name of the organization

American Legion Auxiliary Unit 38

Employer identification number

39-6078367

Form 990EZ Page 1 Line 10

Grants/Awards \$540

Donations Made \$3538

Form 990EZ Page 1 Line 16

Advertising \$288 Bank Fees \$164 Fees Paid \$65

Food \$32 Gifts \$100 Gratuity \$300 Membership Dues \$2819

Memorial Fund \$90 Office Expense \$109 Recreation \$40

Maintenance \$350 Scholarships \$652 Sponsorships \$64

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2 HH Bonds @ \$500 each = \$1000

12 HH Bonds @ \$1000 each = \$12000