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Form 990-EZ

Short Form

Return of Organization Exempt From Income Tax

OMB No 1545-1150

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

2014

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.Open to Public
Inspection

A For the 2014 calendar year, or tax year beginning

June 1

, 2014, and ending

May 31

, 2015

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 50

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

Room/suite

P.O. Box 355

City or town, state or province, country, and ZIP or foreign postal code

Borososeen, VT 05732-0355

D Employer identification number

03-0319403

E Telephone number

802-265-8077

F Group Exemption

Number ► 0964

G Accounting Method: Cash Accrual Other (specify) ►

I Website: ►

J Tax-exempt status (check only one) — 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527K 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 ► \$ 27,445

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

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
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3 4,967
	4 Investment income	4
	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
Expenses	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 22,479
	c Less: direct expenses from gaming and fundraising events	6c 5,268
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d 17,211
	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 22,178
	10 Grants and similar amounts paid (list in Schedule O)	10 13,982
Net Assets	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
	15 Printing, publications, postage, and shipping	15
	16 Other expenses (describe in Schedule O)	16 6,095
	17 Total expenses. Add lines 10 through 16	17 20,077
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 2,101
	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 6,057
	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 8,158

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	6,057	22 8,158
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	6,057	25 8,158
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		27

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?

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; optional for others.)

28

29

30

31 Other program services (describe in Schedule O)

32 Total program service expenses (add lines 28a through 31a)

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
Phyllis Blanchard				
Castleton, VT	President - 2 hrs	0	0	0
Louis Day				
Castleton, VT	V-President- 2 hrs	0	0	0
Karen Williams				
Fair Haven, VT	Finance- 2 hrs	0	0	0
Laura Bronson				
Bomoseen, VT	Secretary- 2 hrs	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	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 N/A	37a	N/A
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	N/A
39 Section 501(c)(7) organizations. Enter:	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► N/A ; section 4912 ► N/A ; section 4955 ► N/A	40a	N/A
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	40c	N/A
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization	40c	N/A
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 ► Vermont		
42a The organization's books are in care of ► Karen William	Telephone no. ►	802-265-8077
Located at ► 194 Scotch Hill Road Fair Haven, VT	ZIP + 4 ►	05743
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	N/A
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	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	N/A
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	N/A

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	<input type="checkbox"/>	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	<input type="checkbox"/>	Yes	No
		47	✓
48. Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	48	✓
49a. Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	49a	✓
b. If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/>	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."	<input type="checkbox"/>
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(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	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
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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	<i>Karen J. Williams</i>		Date 7-6-15
	Signature of officer <i>Karen J. Williams</i>	Type or print name and title <i>Treasurer</i>	

Paid Preparer Use Only	Print/Type preparer's name Jennifer Partch-Whitehurst	Preparer's signature <i>Jennifer P. Whitehurst</i>	Date 7/6/15	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01310292
	Firm's name ► JPW Accounting Services	Firm's EIN ► 20-0539404			
	Firm's address ► P.O. Box 604 Castleton, VT 05735	Phone no. 802-353-7044			

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

**Grants and Other Assistance to Organizations,
Governments, and Individuals In the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

Department of the Treasury
Internal Revenue Service
Name of the organization

American Legion Auxiliary Unit 50

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	1 (b) EIN	1 (c) IRC section if applicable	1 (d) Amount of cash grant	1 (e) Amount of non-cash assistance	1 (f) Method of valuation (book, FMV, appraisal, other)	1 (g) Description of non-cash assistance	1 (h) Purpose of grant or assistance
1 (1) Various Local and State Charities 6 Charities received donations			13,982				
2 (3)							
4 (4)							
5 (5)							
6 (6)							
7 (7)							
8 (8)							
9 (9)							
10 (10)							
11 (11)							
12 (12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

or Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50055P

Schedule I (Form 990) (2014)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(e) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

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.

OMB No 1545-0047

2014

Open to Public
Inspection

► 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.

Name of the organization

American Legion Auxiliary Unit 50

Employer identification number

03-0319403

To Answer Part 1 Line 16- Other Expenses:

Meetings and Conventions	2,026.00
Dues Paid to VT State Legion	3,240.00
Office Supplies	829.00
Total	\$6,095.00

Name of the organization

American Legion Auxiliary Unit 50

Employer identification number

03-0319403