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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
2015
Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

- B** Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
 FORT LIGONIER POST 734 VFW POST

Number and street (or P O box, if mail is not delivered to street address) Room/suite
 149 EAST MAIN STREET

City or town, state or province, country, and ZIP or foreign postal code
 LIGONIER, PA 15658

D Employer identification number
 25-6089218

E Telephone number
 (724) 238-4994

F Group Exemption Number ▶

G Accounting Method Cash Accrual Other (specify) ▶ _____

I Website: ▶ N/A

J Tax-exempt status (check only one) 501(c)(3) 501(c)(4) (insert no) 4947(a)(1) or 527

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

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. ▶ \$ 63,114

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

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
Revenue	1 Contributions, gifts, grants, and similar amounts received							50,713																						
	2 Program service revenue including government fees and contracts																													
	3 Membership dues and assessments																													
	4 Investment income							12,401																						
	5a Gross amount from sale of assets other than inventory																													
	b Less cost or other basis and sales expenses																													
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																													
	6 Gaming and fundraising events																													
	a Gross income from gaming (attach Schedule G if greater than \$15,000)																													
	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)																													
c Less direct expenses from gaming and fundraising events																														
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																														
7a Gross sales of inventory, less returns and allowances																														
b Less cost of goods sold																														
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																														
8 Other revenue (describe in Schedule O)																														
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																														
Expenses	10 Grants and similar amounts paid (list in Schedule O)																													
	11 Benefits paid to or for members																													
	12 Salaries, other compensation, and employee benefits																													
	13 Professional fees and other payments to independent contractors																													
	14 Occupancy, rent, utilities, and maintenance																													
	15 Printing, publications, postage, and shipping																													
	16 Other expenses (describe in Schedule O)																													
17 Total expenses. Add lines 10 through 16																														
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)																													
	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)																													
	20 Other changes in net assets or fund balances (explain in Schedule O)																													
	21 Net assets or fund balances at end of year. Combine lines 18 through 20																													

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	4,363	22	2,678
23 Land and buildings	220,167	23	214,400
24 Other assets (describe in Schedule O)	45	24	
25 Total assets	224,575	25	217,078
26 Total liabilities (describe in Schedule O)	107,329	26	103,200
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	117,246	27	113,878

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

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

What is the organization's primary exempt purpose?

PROVIDED A MEETING AND GATHERING PLACE FOR MEMBERS OF FORT LIGONIER POST 734 VFW CANTEEN

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.

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	58,902
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	58,902

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
JOHN BALEGA COMMANDER	000 00	0		
RICHARD GRISER SR VICE COM	000 00	0		
EMIL SELLONG JR VICE COM	000 00	0		
BOB DEFORGE QUARTERMASTE	000 00	0		
MIKE HIRKO CHAPLAN	000 00	0		
J KIRK RENNER ADJUTANT	000 00	0		
LEE SARVER ADVOCATE	000 00	0		
BILL COLLIER TRUSTEE	000 00	0		
SCOTT TOBIAS TRUSTEE	000 00	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		No
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)		No
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)?	Yes	
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	Yes	
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		No
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		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="checkbox"/> 37a		
b	Did the organization file Form 1120-POL for this year?		No
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?		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved <input type="checkbox"/> 38b		
39	Section 501(c)(7) organizations Enter <input type="checkbox"/> 39a		
a	Initiation fees and capital contributions included on line 9		
b	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 <input type="checkbox"/> _____, section 4912 <input type="checkbox"/> _____, section 4955 <input type="checkbox"/> _____		
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		No
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 <input type="checkbox"/> _____		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="checkbox"/> _____		
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		No
41	List the states with which a copy of this return is filed <input type="checkbox"/> _____		
42a	The organization's books are in care of <input type="checkbox"/> <u>LIGONIER POST</u> Telephone no <input type="checkbox"/> <u>(724) 238-4994</u> Located at <input type="checkbox"/> <u>149 EAST MAIN ST LIGONIER, PA</u> ZIP + 4 <input type="checkbox"/> <u>15658</u>		
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 <input type="checkbox"/> _____	Yes	No
	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 <input type="checkbox"/> _____		No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 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		No
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		No
c	Did the organization receive any payments for indoor tanning services during the year?		No
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		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
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)		No

Yes No

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

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

Yes No

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

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"

Table with 5 columns: (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"

Table with 3 columns: (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

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 (*****), Date (2016-06-29), Type or print name and title (J KIRK RENNEN ADJUTANT)

Paid Preparer Use Only: Preparer's name (THOMAS J RENNIE CPA), Date (2016-07-06), Firm's name (RENNIE & ASSOCIATES CPAS PC), Firm's address (132 WEST MAIN STREET, LIGONIER, PA 15658), PTIN (P00806320), Firm's EIN (20-2095054), Phone no (724) 238-4598

May the IRS discuss this return with the preparer shown above? See instructions

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

2015

**Open to Public
Inspection**

Name of the organization
FORT LIGONIER POST 734 VFW POST

Employer identification number

25-6089218

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10	DONATIONS TO VFW CANTEEN 43,863 149 EAST MAIN STREET LIGONIER PA 15658
FORM 990-EZ, PART I, LINE 16	COMMERCIAL BUILDING REAL ESTATE TAX 827 UTILITIES 6,365 NON-INVESTMENT DEPRECIATION 308 BA NK CHARGES 80 EXPENSES INTEREST EXPENSE 5,939 REAL ESTATE TAXES 413 NON-INVESTMENT DEPRECI ATION 45 TOTAL 13,977
FORM 990-EZ, PART II, LINE 24	29,437 29,437 LESS ACCUMULATED DEPRECIATION 29,392 29,437 TOTAL 45 0
FORM 990-EZ, PART II, LINE 26	107,329 103,200
FORM 990-EZ, PART III	PROVIDED A MEETING AND GATHERING PLACE FOR MEMBERS OF FORT LIGONIER POST 734 VFW CANTEEN