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## Short Form

OMB No. 1545-1150

## Return of Organization Exempt From Income Tax

2016

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

Open to Public  
InspectionDepartment 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).

A For the 2016 calendar year, or tax year beginning January 1, 2016, and ending December 31, 2016

B Check if applicable

Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

C Name of organization

Michael J. Perkins American Legion Post 67, Inc

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

Room/suite

PO Box 23

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

South Boston, MA 02127

D Employer identification number

04-6065534

E Telephone number

781-249-3424

F Group Exemption  
Number ►G Accounting Method:  Cash  Accrual Other (specify) ►I Website: ► <http://michaeljperkinspost.com>J Tax-exempt status (check only one) —  501(c)(3)  501(c) ( 19 ) ◀ (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 ► \$

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)

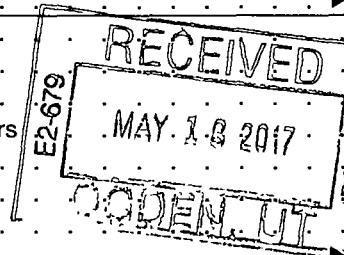
Check if the organization used Schedule O to respond to any question in this Part I □

Revenue	1 Contributions, gifts, grants, and similar amounts received . . . . .	1 0
	2 Program service revenue including government fees and contracts . . . . .	2 28,400
	3 Membership dues and assessments . . . . .	3 0
	4 Investment income . . . . .	4 0
	5a Gross amount from sale of assets other than inventory . . . . .	5a 0
	b Less: cost or other basis and sales expenses . . . . .	5b 0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c 0
	6 Gaming and fundraising events	
	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a 0
	b Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	6b 0
	c Less: direct expenses from gaming and fundraising events . . . . .	6c 0
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d 0
	7a Gross sales of inventory, less returns and allowances . . . . .	7a 0
	b Less: cost of goods sold . . . . .	7b 0
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c 0
	8 Other revenue (describe in Schedule O) . . . . .	8 0
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9 28,400
Net Assets	10 Grants and similar amounts paid (list in Schedule O) . . . . .	10 0
	11 Benefits paid to or for members . . . . .	11 0
	12 Salaries, other compensation, and employee benefits . . . . .	12 0
	13 Professional fees and other payments to independent contractors . . . . .	13 0
	14 Occupancy, rent, utilities, and maintenance . . . . .	14 30,247
	15 Printing, publications, postage, and shipping . . . . .	15 0
	16 Other expenses (describe in Schedule O) . . . . .	16 0
	17 Total expenses. Add lines 10 through 16 . . . . .	17 30,247
	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18 (1,847 )
	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 2,191
	20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20 0
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21 343

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2016)



P 16

## 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
<b>22</b>	<b>Cash, savings, and investments</b>	2,191	<b>22</b> 343
<b>23</b>	<b>Land and buildings</b>	0	<b>23</b> 0
<b>24</b>	<b>Other assets (describe in Schedule O)</b>	0	<b>24</b> 0
<b>25</b>	<b>Total assets</b>	2,191	<b>25</b> 343
<b>26</b>	<b>Total liabilities (describe in Schedule O)</b>	0	<b>26</b> 0
<b>27</b>	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	2,191	<b>27</b> 343

**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? Veterans organization

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** This is a local chapter of the nationwide veterans' organization The American Legion. The organization provides veterans' advocacy, community enrichment, and support to other local community organizations

If this amount includes foreign grants, check here.

20 \_\_\_\_\_

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Page 10 of 10

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Digitized by srujanika@gmail.com

(Grants \$ ) If this amount includes foreign grants, check here   

**31 Other program services (describe in Schedule O)**

(Grants \$  ) If this amount includes foreign grants, check here

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)

List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated). Check if the organization used Schedule O to respond to any question in this Part IV.

**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.

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 ► 40b

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 40c

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 40d

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 40e  ✓

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 40f

41 List the states with which a copy of this return is filed ► Massachusetts

42a The organization's books are in care of ► Andrew Walsh Telephone no. ► 781-249-3424  
Located at ► 7 Swallow Street ZIP + 4 ► 02127

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: ►

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 United States?  
If "Yes," enter the name of the foreign country: ►

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  ✓

		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	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

		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	47	✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓
b	If "Yes," was the related organization a section 527 organization?	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
None				

f Total number of other employees paid over \$100,000 ►

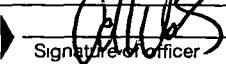
51	Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."
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(a) Name and business address of each independent 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? <b>Note:</b> All section 501(c)(3) organizations must attach a completed Schedule A	► <input type="checkbox"/> Yes <input checked="" 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.

<b>Sign Here</b>		5/11/2017
	Signature of officer	
	Andrew Walsh <i>ADVISANT</i>	Date
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►				Phone no.

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