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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

2016

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 2016 calendar year, or tax year beginning 1 May, 2016, and ending 30 April, 20 17

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

C Name of organization: Fitzgerald-Cummings Post 2 The American Legion
 Number and street (or P.O. box, if mail is not delivered to street address): P O Box 5244
 Room/suite:
 City or town, state or province, country, and ZIP or foreign postal code: Augusta, Maine USA 04330

D Employer identification number: 01-0191837

E Telephone number: 207-622-2194

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. ▶ \$

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																6909											
	2	Program service revenue including government fees and contracts																											
	3	Membership dues and assessments																7871											
	4	Investment income																											
	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																54388												
b	Less: cost of goods sold																25335												
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																29053												
8	Other revenue (describe in Schedule O)																21108												
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																94941												
Expenses	10	Grants and similar amounts paid (list in Schedule O)																3699											
	11	Benefits paid to or for members																1060											
	12	Salaries, other compensation, and employee benefits																32186											
	13	Professional fees and other payments to independent contractors																											
	14	Occupancy, rent, utilities, and maintenance																23913											
	15	Printing, publications, postage, and shipping																593											
	16	Other expenses (describe in Schedule O)																32393											
17	Total expenses. Add lines 10 through 16																93844												
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)																997											
	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)																28280											
	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																29277											

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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	13133 22	20454
23 Land and buildings	41671 23	37878
24 Other assets (describe in Schedule O)	4200 24	1673
25 Total assets	59009 25	67607
26 Total liabilities (describe in Schedule O)	30729 26	30728
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	28280 27	29277

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? _____

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 _____ _____ _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
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

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
(1) Howard Betts Commander	15	0		
(2) James Palmer 1st Vice Commander	15	0		
(3) Alvah Donnell Adjutant	15	0		
(4) Fred Umphrey Finance Officer	15	0		
(5) Eileen Krawczk Sergeant at Arms	10	0		
(6) Roger Badershall Trustee	10	0		
(7) Alan Dowling Trustee	10	0		
(8) Henry Breton Trustee	10	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.

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 33 through 45b regarding organizational activities, financials, and compliance.

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

Table with 2 columns: Yes, No. Row 46: Yes [X], No [checkmark]

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

Table with 2 columns: Yes, No. Row 47: Yes [], No [checkmark]

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

Table with 2 columns: Yes, No. Row 48: Yes [], No [checkmark]

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

Table with 2 columns: Yes, No. Row 49a: Yes [], No [checkmark]

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

Table with 2 columns: Yes, No. Row 49b: Yes [], No [checkmark]

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. All rows contain "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."

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. All rows contain "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 (Fred E. Umphrey), Date (12 May 17), Type or print name and title (Fred E. Umphrey, Finance Officer)

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check 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

**SCHEDULE O
(Form 990 or 990-EZ)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

2016

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Internal Revenue Service

▶ 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.

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Name of the organization

Employer identification number

Fitzgerald-Cummings Post 2 The American Legion

01-0191837

Form 990EZ Part III The organization has 246 members all of whom must meet eligibility requirements for membership including having served in the United States Armed Services during time of war. The members meet monthly and at the meeting March elect the governing body for the upcoming fiscal year. The governing body manages operations and financial affairs on a daily basis. Projects and financial commitments are brought to the membership at the regular monthly meetings for review and approval. Financial reports are reviewed at the regular meetings.

1. Under Part 1, line item 8: Other revenue. These monies include revenue from dances and hall rentals. Money is used to cover organization expenses as needed.

2. Under Part 1 line item 16; Other expenses

a. Sales tax for sale of goods \$3130

b. Bands and refreshments for dances \$28,088

3. Under Part 1 line item 10; Grants. Monies donated for different programs such as American Legion Boy's State; Honor Flight Maine

4. Under Part II, item 24; Other Assets. Under column B inventory amount \$1673.

5. Checkbook balances and mortgage end of year

General Fund \$5263.88

Lounge Account \$939.63

Donations \$9269.10

Membership Dues \$1996.06

Mortgage Balance 04/30/2017 \$29,566.80

