

2017

Open to Public Inspection

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)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning JANUARY 1, 2017, and ending DECEMBER 31, 2017

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

C Name of organization KENISON-HOOPER POST 128
 Number and street (or P.O. box, if mail is not delivered to street address) P.O. Box 633 Room/suite
 City or town, state or province, country, and ZIP or foreign postal code STANDISH, MAINE 04084 19

D Employer identification number 02-0795234

E Telephone number 207-892-4282

F Group Exemption Number 19

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)(19) (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☐ Corporation ☐ Trust ☐ Association ☒ Other AMERICAN LEGION POST 128

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 \$ 49,034.95

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		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1	375	18	Excess or (deficit) for the year (Subtract line 17 from line 9)
2	Program service revenue including government fees and contracts	2	—	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)
3	Membership dues and assessments	3	173	20	Other changes in net assets or fund balances (explain in Schedule O)
4	Investment income	4	4.55	21	Net assets or fund balances at end of year. Combine lines 18 through 20
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	40,438		
b	Gross income from fundraising events (not including \$ 375 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	8,044.88		
c	Less: direct expenses from gaming and fundraising events	6c	29,134.88		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	19,348		
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	19,900.55		
10	Grants and similar amounts paid (list in Schedule O)	10	1,200		
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	71.85		
16	Other expenses (describe in Schedule O)	16	1,313.80		
17	Total expenses. Add lines 10 through 16	17	2,585.65		
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	17,314.90		
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	36,910.47		
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	54,225.37		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form 990-EZ (2017)

2018 990-EZ
attached

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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	36,910.47	22 54,225.37
23	Land and buildings	—	23 —
24	Other assets (describe in Schedule O)	—	24 —
25	Total assets	36,910.47	25 54,225.37
26	Total liabilities (describe in Schedule O)	—	26 —
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	36,910.47	27 54,225.37

21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	16
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Check if the organization used Schedule O to respond to any question in this Part III . . . ☒

Expenses

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.

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

28	SEE SCHEDULE O		
29	SEE SCHEDULE O		
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 ☐

[illegible]

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	☒	
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)	☒	
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)?		☒
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
35c 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		☒
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
37b Did the organization file Form 1120-POL for this year?		☒
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?		☒
38b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations Enter:		
39a Initiation fees and capital contributions included on line 9		
39b 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 ▶ ; section 4912 ▶ ; section 4955 ▶		
40b 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 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 Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
40e 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		☒
41 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ <u>BASIL PETERSON</u> Telephone no. ▶ <u>207-642-3662</u> Located at ▶ <u>37 MEADOW BROOK DRIVE STANDISH MAINE</u> ZIP + 4 ▶ <u>04084</u>		
42b 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).		☒
42c 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		☒
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		☒
44c Did the organization receive any payments for indoor tanning services during the year?		☒
44d 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)?		☒
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)		☒

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		☒

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		

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

	Yes	No
48		

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

	Yes	No
49a		

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

	Yes	No
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."

(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 ▶ ☐ 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	<i>Louis A. Stack</i> Signature of officer	3/21/2018 Date
	LOUIS A. STACK POST 128 ASSISTANT Type or print name and title	

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 ▶ ☐ Yes ☐ No

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest instructions.

OMB No 1545-0047

2017

Open to Public Inspection

Employer identification number

KENISON-HOOVER POST 128

02-0795234

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|--|---|
| a ☐ Mail solicitations | e ☐ Solicitation of non-government grants |
| b ☐ Internet and email solicitations | f ☐ Solicitation of government grants |
| c ☐ Phone solicitations | g ☐ Special fundraising events |
| d ☐ In-person solicitations | |
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
1 Gross revenue	23,158	17,280	—	40,438.00
2 Cash prizes	12,398.00	11,115	—	23,513.00
3 Noncash prizes	—	—	—	—
4 Rent/facility costs	3,000	—	—	3,000.00
5 Other direct expenses	981.88	1,640		2,621.88
6 Volunteer labor	☒ Yes 100 % ☐ No	☒ Yes 100 % ☐ No	☐ Yes _____ % ☐ No	
7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				29,134.88
8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				11,303.12

- 9** Enter the state(s) in which the organization conducts gaming activities: MAINE
- a** Is the organization licensed to conduct gaming activities in each of these states? ☒ Yes ☐ No
- b** If "No," explain: _____
- 10a** Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☒ No
- b** If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☒ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No

13 Indicate the percentage of gaming activity conducted in:

- | | | |
|--------------------------------------|------------|--------------|
| a The organization's facility | 13a | <u>0</u> % |
| b An outside facility | 13b | <u>100</u> % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ LOUIS A. STACK

Address ▶ 686 WHITES BRIDGE ROAD STANDISH, MAINE 04084

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c** If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ LOUIS A. STACK

Gaming manager compensation ▶ \$ -0-

Description of services provided ▶ ASSURE GAMING IS CONDUCTED IN ACCORDANCE WITH STATE LAW.

☒ Director/officer
ADJUTANT

☐ Employee

☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☒ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 0

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. 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.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

KENISON-HOOVER POST 128

Employer identification number

02-0795234

PART I LINE #10

CAMP SUNSHINE 100

TONNISTANDISH SUMMER FESTIVAL 250

BONNY EAGLE HIGH SCHOOL ROBOTICS 100

ARMED FORCES DAY AWARDS 150

DIRIGO BOYS STATE ~~800~~

1200

LINE #15

POSTAGE 24.50

A.L. POST COMMANDER'S COMMUNICATION 47.35

71.85

LINE #16

WEEKLY SHOPPING GUIDE 497.50

BANK CARDS 24.90

ARMED FORCES DAY- ROYAL FLUSH PORTABLE TOILET 125.00

" " " LIONS TENT 100.00

FLAG + EMBLEM JACKET FOR OUTGOING COMMANDER 95.35

" " " POPPIES TO BE DONATED 271.05

P.O. BOX RENTAL 67.00

CNA SURETY 126.00

A.L. DISTRICT #2 DUES 7.00

1313.80

Name of the organization

KENISON-HOOVER POST 128

Employer identification number

02-0795234

PART III

KENISON-HOOVER POST 128 STANDISH, MAINE IS ORGANIZED FOR THE FOLLOWING PURPOSES:

- A. TO PROMOTE THE SOCIAL WELFARE OF THE COMMUNITY
- B. TO ASSIST DISABLED AND NEEDY WAR VETERANS AND MEMBERS OF THE UNITED STATES ARMED FORCES AND THEIR DEPENDENTS, AND THE WIDOWS AND ORPHANS OF DECEASED VETERANS;
- C. TO PROVIDE ENTERTAINMENT, CARE AND ASSISTANCE TO HOSPITALIZED VETERANS OR MEMBERS OF THE ARMED FORCES OF THE UNITED STATES;
- D. TO CARRY ON PROGRAMS TO PERPETUATE TO MEMORIES OF DECEASED VETERANS AND MEMBERS OF THE ARMED FORCES AND COMFORT THEIR SURVIVORS;
- E. TO CONDUCT PROGRAMS FOR RELIGIOUS, CHARITABLE, SCIENTIFIC, LITERARY OR EDUCATIONAL PURPOSES
- F. TO SPONSOR OR PARTICIPATE IN ACTIVITIES OF A PATRIOTIC NATURE
- G. TO PROVIDE INSURANCE BENEFITS FOR THEIR MEMBERS OR DEPENDENTS OF THEIR MEMBERS, OR BOTH; AND
- H. TO PROVIDE SOCIAL AND RECREATIONAL ACTIVITIES FOR ITS MEMBERS,

LINE #28 BY DOLLAR AMOUNT KENISON-HOOVER POST 128 HAS DEMONSTRATED ITS COMMITMENT TO PROMOTE THE SOCIAL WELFARE OF THE COMMUNITY, WE SPONSORED 2 YOUNG MEN TO MAINE'S DIRIGIBLE BOYS STATE (\$600), DONATED TO STANDISH'S SUMMER SPECTACULAR FESTIVAL (\$250) AND BONNY EAGLE HIGH SCHOOL ROBOTICS (\$100).

Name of the organization

KENISON-HOOVER POST 128

Employer identification number

02-0795234

Part III

LINE 29.

WE HAVE SPONSORED AND PARTICIPATED IN PATRIOTIC ACTIVITIES SUCH AS OUR ANNUAL ARMED FORCES DAY EVENT (\$645) AND OUR ANNUAL MEMORIAL DAY, FLAG DAY AND VETERAN'S DAY CEREMONIES (\$227.50)

PART V.

LINE #33

KENISON-HOOVER POST 128 HELD ITS FIRST ANNUAL GOLF TOURNAMENT ON JULY 22, 2017. GROSS INCOME WAS \$4,101.50 EXPENSES WERE \$2911.31 AND NET INCOME OF \$1,190.19 IS REPORTED AS PART OF PART I #66.

LINE #34

NAME CHANGE FROM STANDISH MEMORIAL POST 128 TO KENISON-HOOVER POST 128. SEE ATTACHED COPY OF MINUTES OF SPECIAL MEETING HELD APRIL 12, 2018.

ADDRESS CHANGE - FROM P.O. BOX 548 TO P.O. BOX 633, AS WE DOWNSIZED BOX TO SAVE MONEY.