

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/form990ez.**

OMB No 1545-1150
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017

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

C Name of organization
 American Legion Post #55

Number and street (or P O box, if mail is not delivered to street address) Room/suite
 PO Box 25

City or town, state or province, country, and ZIP or foreign postal code
 Brandon, VT 05733

D Employer identification number
 03-0173356

E Telephone number
 (802) 247-5709

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)(19) ◀ (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. ▶ \$ 114,843

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	10,914
	3	Membership dues and assessments	3	4,214
	4	Investment income	4	307
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	0
	5c	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	10,976
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	5,103	
c	Less direct expenses from gaming and fundraising events	6c	2,241	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	13,838	
7a	Gross sales of inventory, less returns and allowances	7a	83,329	
b	Less cost of goods sold	7b	20,755	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	62,574	
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	91,847	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	31,899
	13	Professional fees and other payments to independent contractors	13	1,660
	14	Occupancy, rent, utilities, and maintenance	14	19,834
	15	Printing, publications, postage, and shipping	15	444
	16	Other expenses (describe in Schedule O)	16	40,395
17	Total expenses. Add lines 10 through 16 ▶	17	94,232	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-2,385
	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	131,550
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-14,206
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	114,959

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 response columns. Rows include questions 33 through 45b regarding organizational activities, financials, and compliance.

		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

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.

***** Signature of officer	2018-07-10 Date
AARON TUCKER COMMANDER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name SUSAN B LILJA	Preparer's signature	Date 2018-11-07	Check <input type="checkbox"/> if self-employed	PTIN P01202758
Firm's name ▶ FRAGA AND LILJA			Firm's EIN ▶		
Firm's address ▶ 2 CROSS ST MIDDLEBURY, VT 057531404			Phone no (802) 388-9863		

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

Additional Data

Software ID:

Software Version:

EIN: 03-0173356

Name: American Legion Post #55

Form 990EZ, Part III - Statement of Program Service Accomplishments

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 MEMBERSHIP DUES, COMMUNITY DONATIONS & AMERICAN FLAGS (Grants \$)	28a	94,232
If this amount includes foreign grants, check here . . . <input type="checkbox"/>		

SCHEDULE O
(Form 990 or 990-EZ)

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

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
American Legion Post #55

Employer identification number

03-0173356

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Depreciation 6167

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Bonus 3194

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Advertising & Promotion 384

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Bank Charges 39

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Furnishings 6001

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Contributions 5026

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Dues 4144

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Flags & Grave Markers 1119

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Ins - Commercial 4072

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Licenses 1370

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Meals & Entertainment 412

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Miscellaneous Exp 258

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Office Supplies 347

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Sponsorships 400

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Taxes - Property 1335

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Taxes - Rooms & Meals 6127

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 20	Prior period adjustment, closed bank account -14206

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part II, Line 26	Rounding 1