

Form **990EZ**
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.

▶ Go to www.irs.gov/Form990EZ for the latest information.

OMB No 1545-1150
2018
Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018

- 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) ▶

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

I Website: ▶ N/A

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

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 ▶ \$ 103,364

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	28,308
	3	Membership dues and assessments	3	6,283
	4	Investment income	4	319
	5a	Gross amount from sale of assets other than inventory	5a	
	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	
	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	16,163
c	Less direct expenses from gaming and fundraising events	6c	5,078	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	11,085	
7a	Gross sales of inventory, less returns and allowances	7a	52,291	
b	Less cost of goods sold	7b	19,867	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	32,424	
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	78,419	
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	32,165
	13	Professional fees and other payments to independent contractors	13	1,500
	14	Occupancy, rent, utilities, and maintenance	14	28,551
	15	Printing, publications, postage, and shipping	15	238
	16	Other expenses (describe in Schedule O)	16	38,837
	17	Total expenses. Add lines 10 through 16 ▶	17	101,291
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-22,872
	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	114,959
	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	92,087

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 columns. Rows include 33, 34, 35a, 35b, 35c, 36, 37a, 37b, 38a, 38b, 39, 39a, 39b, 40a, 40b, 40c, 40d, 40e, 41.

42a The organization's books are in care of Carmen Lamoureux Telephone no (802) 247-5709 Located at 55 Franklin St Brandon, VT ZIP + 4 05733

Table with columns for question number, question text, and Yes/No columns. Rows include 42b and 42c.

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

Table with columns for question number, question text, and Yes/No columns. Rows include 44a, 44b, 44c, 44d, 45a, 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

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 Signature of officer	2019-05-13 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 2019-08-08	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	101,291
If this amount includes foreign grants, check here . . . <input type="checkbox"/>		

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.

Revenue		(a)Event #1	(b) Event #2	(c)Other events	(d)
		Bingo (event type)	(event type)	(total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts	13,170			13,170
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	13,170			13,170
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	5,078			5,078
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				5,078
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				8,092

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.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶					

9 Enter the state(s) in which the organization conducts gaming activities _____

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	%
b	An outside facility	13b	%

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

Name ▶
 Address ▶

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 ▶
 Gaming manager compensation ▶ \$

Description of services provided ▶

Director/officer 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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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.

Return Reference	Explanation
------------------	-------------

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.

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

2018**Open to Public Inspection**

Department of the Treasury

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	Bonus 1469

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Advertising & Promotion 1015

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Furnishings 5273

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Contributions 3716

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Dues 3802

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Flags & Grave Markers 1409

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Ins - Commercial 6329

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Licenses 1255

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Meals & Entertainment 298

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Miscellaneous Exp 218

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Office Supplies 644

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Taxes - Property 1342

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Taxes - Rooms & Meals 5539

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Depreciation 6528

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part II, Line 24	Rounding 2

990 Schedule O, Supplemental Information

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