

Click on the question-mark icons to display help windows.

The information provided will enable you to file a more complete return and reduce the chances the IRS has to contact you.

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)

OMB No. 1545-1150

2018

Open to Public  
Inspection

- Do not enter social security numbers on this form as it may be made public.
- Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

A For the 2018 calendar year, or tax year beginning

, 2018, and ending

, 20

B Check if applicable:

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

C Name of organization 

American Legion Post Nelson Ames Post 601

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

1433 Champion Hill Road

D Employer identification number 

23-7008122

E Telephone number

570-482-9911

F Group Exemption  
Number ► 

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

Muncy Valley, PA 17758

G Accounting Method:  Cash  Accrual Other (specify) ►

I Website: ►

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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$ 54,211.00

### Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

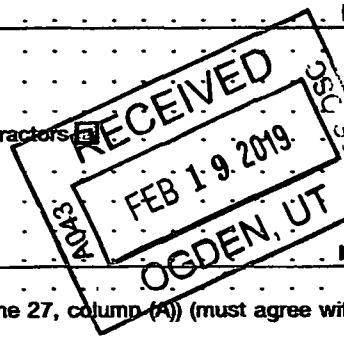
Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	30,884
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	10,223
	4 Investment income	4	
	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	-0-
	b Gross income from fundraising events (not including \$ 10,216 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	10,216
	c Less: direct expenses from gaming and fundraising events	6c	6,533
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	3,663
	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	3,588
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	47,658
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	18,111
	11 Benefits paid to or for members	11	-
	12 Salaries, other compensation, and employee benefits <input type="checkbox"/>	12	-
	13 Professional fees and other payments to independent contractors	13	1,574
	14 Occupancy, rent, utilities, and maintenance	14	13,037
	15 Printing, publications, postage, and shipping	15	14,987
	16 Other expenses (describe in Schedule O) <input type="checkbox"/>	16	47,709
	17 Total expenses. Add lines 10 through 16	17	(51)
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	325,982
	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	389
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	325,593
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10642I

Form 990-EZ (2018)



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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 . . . . .	<b>23,908.</b>	<b>22,653.</b> -
23 Land and buildings . . . . .	<b>300,178.</b>	<b>319,428.</b> -
24 Other assets (describe in Schedule O) . . . . .	<b>2,451.</b>	<b>2,582.</b> -
<b>25 Total assets . . . . .</b>	<b>326,538</b>	<b>349,863.</b> -
26 Total liabilities (describe in Schedule O) . . . . .	<b>556</b>	<b>19,270.</b> -
<b>27 Net assets or fund balances (line 27 of column (B) must agree with line 21)</b> . . . . .	<b>325,982</b>	<b>325,593.</b> -

**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?**

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.)

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

22 [www.ijerph.com](http://www.ijerph.com) <http://dx.doi.org/10.3390/ijerph1209422>

ANSWER

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

30

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

**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

B6

**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	33	✓ <input checked="" type="checkbox"/>
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	✓ <input checked="" type="checkbox"/>
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	✓ <input checked="" type="checkbox"/>
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	✓ <input checked="" type="checkbox"/>
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	✓ <input checked="" type="checkbox"/>
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	✓ <input checked="" type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a <i>n/a</i>	37a	✓ <input checked="" type="checkbox"/>
b Did the organization file Form 1120-POL for this year?	37b	✓ <input checked="" type="checkbox"/>
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	✓ <input checked="" type="checkbox"/>
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	<i>n/a</i> <input checked="" type="checkbox"/>
39 Section 501(c)(7) organizations. Enter:	39a	<i>n/a</i> <input checked="" type="checkbox"/>
a Initiation fees and capital contributions included on line 9	39b	<i>n/a</i> <input checked="" type="checkbox"/>
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	✓ <input checked="" type="checkbox"/>
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	✓ <input checked="" type="checkbox"/>
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 ► <i>n/a</i> <input checked="" type="checkbox"/>	40d	✓ <input checked="" type="checkbox"/>
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ► <i>n/a</i> <input checked="" type="checkbox"/>	40e	✓ <input checked="" type="checkbox"/>
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		
41 List the states with which a copy of this return is filed ► <i>n/a</i>		
42a The organization's books are in care of ► <i>Local Office</i> Telephone no. ► <i>570-482-9944</i> Located at ► <i>Muncy Valley, PA</i> ZIP + 4 ► <i>17758</i>	42b	✓ <input checked="" type="checkbox"/>
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).	42c	✓ <input checked="" type="checkbox"/>
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 <i>n/a</i> <input checked="" type="checkbox"/>		
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	✓ <input checked="" type="checkbox"/>
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	✓ <input checked="" type="checkbox"/>
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓ <input checked="" type="checkbox"/>
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	<i>n/a</i> <input checked="" type="checkbox"/>
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓ <input checked="" type="checkbox"/>
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	✓ <input checked="" type="checkbox"/>

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.

**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		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."		

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		Date
	Signature of officer James E. Rogers, Finance Officer	2/13/19
	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

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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

2018

Open to Public  
Inspection

Name of the organization

American Legion Post 1857

Employer identification number

23-7008122

Line 8 - Other Revenues -

Rental income	2,800.
Sale of personal items	691.
Miscellaneous	97.
Total Line 8	<u>3588.</u>

Line 10 - Grants and similar payments -

Scholarships - local school graduates	3000.-
Christmas, Easter, Halloween, Thanksgiving	
parties for children, needy families	4,111.-
Donation to Home Association	<u>11,000-</u>
Total Line 10	<u>18,111.-</u>

Line 16 - Other Expenses -

State dues	5662-
Miscellaneous	795-
Supplies	968-
Personal items purchased	768-
Insurance	6,421-
Interest	373-
Total Line 16	<u>14,987-</u>

Name of the organization

American Legion Goliad Nelson Armies Post

Employer identification number

23-7008122

Line 104 - Occupancy, rent, utilities, maintenance,  
depreciation -

Repairs and maintenance

4342-

Depreciation

Cost/Basis	Year Added	Est. Life	2018 Deprec.
Building 275,600-	(1)	35yr	7874
Renovations 16,428-	2018	20yr	821
Equipment 1130-	2018	7yr	-
AirCondition. 11,000-	2019	10yr	-
Land 23,965-	(1)	n/a	-
<b>Totals 328,123</b>		<b>8695-</b>	<b>8695</b>
<b>Total Line 104</b>			<b>13037</b>

Note 1 - These values were Tax assessment values  
when the real estate was transferred from  
the Home Association to the Post

## Part II - Balance Sheet

Line 24 - Other Assets - Due from Home Assoc. 2582-

Line 26 - Liabilities - Accounts payable 134-

Note payable - Bank 18,136-

**Total Line 26 19,270-**

Net Assets - Line 20 - Other changes in net assets -

Prior period adjustment 389-