

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**C&E
958Department 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 instructions and the latest information.

OMB No. 1545-1150

2018Open to Public
Inspection**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 601 Nelson Armes Pos # 601

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

1433 Champion Hill Road

Room/suite

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

Muncy Valley, PA 17758

D Employer identification number

23-7008122

E Telephone number

570-482-9911

F Group Exemption Number

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

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 ☐ 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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 54,211.-

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	30,184.-
	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	6,553.-	
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	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	
	16	Other expenses (describe in Schedule O)	16	14,987.-
	17	Total expenses. Add lines 10 through 16	17	47,709.-
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(51.-)
	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	325,982.-
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	389.-
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	325,593.-

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form **990-EZ** (2018)

SCANNED APR 09 2019

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Part II Balance Sheets (see the instructions for Part II)

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	23,908.	22,553.-
23	Land and buildings	300,178.	319,928-
24	Other assets (describe in Schedule O)	2,451.	2,582-
25	Total assets	326,538	344,863-
26	Total liabilities (describe in Schedule O)	556	19,270-
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	325,982	325,593-

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

What is the organization's primary exempt purpose?

Expenses
(Required for section
501(c)(3) and 501(c)(4)
organizations; optional for
others.)

28		
29	(Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	28a
30	(Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	29a
31	Other program services (describe in Schedule O) ▶ <input type="checkbox"/>	30a
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)

[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		<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		<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)?		<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		<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		<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		<input checked="" type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	-0-
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	N/A
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	N/A
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955		
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	40b	<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		N/A
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		N/A
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	40e	<input checked="" type="checkbox"/>
41 List the states with which a copy of this return is filed		None
42a The organization's books are in care of <u>Finance Officer</u> Telephone no. <u>570-482-994</u> Located at <u>Muncy Valley, PA</u> ZIP + 4 <u>17758</u>		
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	42b	<input checked="" type="checkbox"/>
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
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	42c	<input checked="" type="checkbox"/>
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	N/A
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	N/A
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

	Yes	No
46		<input checked="" type="checkbox"/>

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

49a		
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- b If "Yes," was the related organization a section 527 organization?

49b		
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- 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

James E. Rogers, Finance Officer

Date

2/13/19

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 O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

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

2018

Open to Public
Inspection

Employer identification number
23-7005122

Line 8 - Other Revenues -

Rental income 2,500.

Sale of personal items 691.

Miscellaneous 97.

Total Line 8 3,588.

Line 10 - Grants and similar payments -

Scholarships - local school graduates 3,000.-

Christmas, Easter, Halloween, Thanksgiving

parties for children, needy families 4,111 -

Donation to Home Association 11,000 -

Total Line 10 18,111 -

Line 16 - Other Expenses -

State dues 5,662 -

Miscellaneous 798 -

Supplies 968 -

Personal items purchased 768 -

Insurance 6,421 -

Interest 373 -

Total Line 16 14,987 -

Name of the organization

American Legion 601 Nelson Armes Post

Employer identification number

23-7008122

Line 14 - 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	1,130-	2018	7yr	-
Air Condition.	11,000-	2019	10yr	-
Land	23,965-	(1)	N/A	-

Totals 325,123

8695-

8695

Total Line 14

13037

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 19,136-

Total Line 26 19,270-

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

Prior period adjustment 389-