

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 296

Number and street (or P O box, if mail is not delivered to street address) Room/suite
P O BOX 218

City or town, state or province, country, and ZIP or foreign postal code
DESTIN, FL 32540

D Employer identification number
59-6200343

E Telephone number
(850) 837-3818

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 \$ 188,882

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	17,795
	2	Program service revenue including government fees and contracts	2	150,125
	3	Membership dues and assessments	3	
	4	Investment income	4	56
	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	20,906
	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	
c	Less direct expenses from gaming and fundraising events	6c	1,589	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	19,317	
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	187,293	
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	27,997
	13	Professional fees and other payments to independent contractors	13	28,519
	14	Occupancy, rent, utilities, and maintenance	14	18,665
	15	Printing, publications, postage, and shipping	15	70
	16	Other expenses (describe in Schedule O)	16	81,162
	17	Total expenses. Add lines 10 through 16	17	156,413
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	30,880
	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	237,122
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-8,581
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	259,421

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	20,159	22 53,281
23 Land and buildings	45,000	23 45,000
24 Other assets (describe in Schedule O)	171,963	24 161,792
25 Total assets	237,122	25 260,073
26 Total liabilities (describe in Schedule O).		26 652
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	237,122	27 259,421

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?
 US ARMED FORCES VETERANS' ORGANIZATION TO PROVIDE RECREATION AND SUPPORT TO THE LOCAL VETERANS, SUPPORT FOR VARIOUS LOCAL CHARITIES AND COMMUNITY SUPPORT GROUPS, SUPPORT FOR OTHER VETERAN ORGANIZATIONS, AND THE HEAD ORGANIZATION OF AMERICAN LEGION

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 See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here **28a**

29 See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here **29a**

30

(Grants \$) If this amount includes foreign grants, check here **30a**

31 Other program services (describe in Schedule O)

(Grants \$) If this amount includes foreign grants, check here **31a**

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)
 Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
JAMES CARROLL	000 00	0		
2ND VICE COM				
JIM DEXTER	000 00	0		
COMMANDER				
CAROLYN RICE	000 00	0		
FIRST COMMAN				
DOMINICK GIOVANNELLI	000 00	0		
FINANCE OFFI				
KEN EGGMAN	000 00	0		
SGT AT ARMS				
TED DUNCAN	000 00	0		
ADJUTANT				

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 JAMES DEXTER Telephone no (850) 716-9994 Located at 311 MAIN STREET DESTIN, FL ZIP + 4 32541

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	No

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	2019-11-12 Date
DOMINICK GIOVANNELLI FINANCE OFFICER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name MITCH BOLEWARE CPA LLC	Preparer's signature	Date 2019-11-12	Check <input type="checkbox"/> if self-employed	PTIN P01407180	
	Firm's name ▶ MITCH BOLEWARE CPA			Firm's EIN ▶		
	Firm's address ▶ PO BOX 1387 COLLINS, MS 394281387			Phone no (601) 765-8293		

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

Additional Data

Software ID:

Software Version:

EIN: 59-6200343

Name: AMERICAN LEGION POST 296

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.)	
<p>28 US ARMED FORCES VETERANS' ORGANIZATION TO PROVIDE RECREATION AND SUPPORT TO THE LOCAL VETERANS, SUPPORT FOR THE VARIOUS LOCAL CHARITIES, AND COMMUNITY SUPPORT (Grants \$)</p> <p style="text-align: right;">If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>	28a	

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

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SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2018

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 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 instructions and the latest information

Department of the Treasury Internal Revenue Service

Name of the organization AMERICAN LEGION POST 296

Employer identification number

59-6200343

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, b Internet and email solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events. 2a Did the organization have a written or oral agreement with any individual... 2b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (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. Includes a Total row at the bottom.

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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		(event type)	(event type)	(total number)	Total events (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.

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			20,906	
Direct Expenses	2 Cash prizes					
	3 Noncash prizes					
	4 Rent/facility costs					
	5 Other direct expenses			1,589		1,589
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No		
7 Direct expense summary Add lines 2 through 5 in column (d) ▶					1,589	
8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶					19,317	

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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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 ▶ JAMES DEXTER

Address ▶ 311 MAIN STREET
DESTIN, FL 32541

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

OMB No 1545-0047

2018

Open to Public Inspection

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.

Department of the Treasury

Name of the organization
AMERICAN LEGION POST 296

Employer identification number

59-6200343

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	GENERAL FUND COST OF GOODS SOLD 335 KITCHEN FUND COST OF GOODS SOLD 9,381 BAR FUND COST OF GOODS SOLD 47,682 EXPENSES SUPPLIES 3,189 DISCOUNTS 1,805 OFFICE SUPPLIES 908 DUES & SUBSCRIPTIONS 45 INSURANCE 5,531 NON-INVESTMENT DEPRECIATION 12,286 TOTAL 81,162

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 20	BOOK/TAX DIFFERENCE IN GAIN -8,581

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24	INVENTORIES FOR SALE OR USE 7,860 8,190 EQUIPMENT & OTHER DEPRECIABLE ASSETS 482,053 491,743 LESS ACCUMULATED DEPRECIATION 317,950 338,141 TOTAL 171,963 161,792

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 26	PAYROLL TAXES PAYABLE 0 577 FUTA PAYABLE 0 49 SALES TAXES PAYABLE 0 18 SUTA PAYABLE 0 8 FI CA TAXES PAYABLE 0 0 MEDICARE TAXES PAYABLE 0 0 WH TAXES PAYABLE 0 0 PAYROLL LIABILITIES 0 0

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III	US ARMED FORCES VETERANS' ORGANIZATION TO PROVIDE RECREATION AND SUPPORT TO THE LOCAL VETERANS, SUPPORT FOR VARIOUS LOCAL CHARITIES AND COMMUNITY SUPPORT GROUPS, SUPPORT FOR OTHER VETERAN ORGANIZATIONS, AND THE HEAD ORGANIZATION OF AMERICAN LEGION

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III, LINE 31	US ARMED FORCES VETERANS' ORGANIZATION TO PROVIDE RECREATION AND SUPPORT TO THE LOCAL VETERANS, SUPPORT FOR THE VARIOUS LOCAL CHARITIES AND COMMUNITY SUPPORT