

Form **990EZ**

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

Department of the Treasury
Internal Revenue Service

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
JEWISH WAR VETS
POST 65
Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO BOX 531566
City or town, state or province, country, and ZIP or foreign postal code
HENDERSON, NV 89053

D Employer identification number
88-0335718
E Telephone number
(702) 565-1430
F Group Exemption Number
0973

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)(4) (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 \$ 57,373

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	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	8,154
	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	
	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	49,145
	c	Less direct expenses from gaming and fundraising events	6c	6,078
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	43,067
	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	74
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	51,295
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	59,651
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	800
	13	Professional fees and other payments to independent contractors	13	125
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	1,109
	16	Other expenses (describe in Schedule O)	16	20,884
	17	Total expenses. Add lines 10 through 16	17	82,569
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-31,274
	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	165,970
	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	134,696

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	165,970	22 137,818
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	165,970	25 137,818
26 Total liabilities (describe in Schedule O).		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	165,970	27 137,818

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?
 ASSIST VETERANS IN LAS VEGAS AREA
 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	29a	
(Grants \$) If this amount includes foreign grants, check here ☐		
30	30a	
(Grants \$) If this amount includes foreign grants, check here ☐		
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
HOWARD SPANIER	20 00	600		
COMMANDER				
GIL SHAW	20 00	0		
SR VICE COMMANDER				
RAY SINGER	20 00	0		
JR VICE COMMANDER				
JEROME ROTH	20 00	200		
QUARTERMASTER				
JANET KANOFSKY	10 00	0		
ADJUTANT				
GEORGE BARNETT	15 00	0		
TRUSTEE				
LARRY BRODY	15 00	0		
TRUSTEE				
EDWARD KRANSON	15 00	0		
TRUSTEE				
BERNIE SPINDEL	15 00	0		
TRUSTEE				

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		No
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		No
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		No
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		
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		No
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		No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b Did the organization file Form 1120-POL for this year?	37b		
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		No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b		
39 Section 501(c)(7) organizations Enter			
a Initiation fees and capital contributions included on line 9	39a		
b Gross receipts, included on line 9, for public use of club facilities	39b		
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		No
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 ▶ _____			
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
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		No
41 List the states with which a copy of this return is filed ▶ _____			
42a			
The organization's books are in care of ▶ <u>JEROME ROTH</u> Telephone no ▶ <u>(702) 565-1430</u>			
Located at ▶ <u>2411 SHARP SPUR DR Henderson, NV</u> ZIP + 4 ▶ <u>89002</u>			
		Yes	No
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)?	42b		No
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)			
c At any time during the calendar year, did the organization maintain an office outside the U S ?	42c		No
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			
		Yes	No
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		No
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		No
c Did the organization receive any payments for indoor tanning services during the year?	44c		No
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		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		No
45b 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		No

		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	
49b	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
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
NONE		

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		2019-02-12 Date		
	JEROME ROTH QUARTERMASTER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Susan Ettinger	Preparer's signature	Date 2019-02-12	Check ☐ if self-employed	PTIN P00608106
	Firm's name ► HRB TAX GROUP INC			Firm's EIN ► 43-1871840	
	Firm's address ► 1159 E TWAIN AVE LAS VEGAS, NV 89109			Phone no (702) 737-6699	

May the IRS discuss this return with the preparer shown above? See instructions ► ☐ **Yes** ☒ **No**

Additional Data

Software ID:
Software Version:
EIN: 88-0335718
Name: JEWISH WAR VETS
POST 65

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 ASSISTING CURRENT MILITARY WHO COME THROUGH LAS VEGAS THROUGH THE USO (Grants \$)		28a	If this amount includes foreign grants, check here . . . ☐

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization
JEWISH WAR VETS
POST 65

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

88-0335718

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 8 INTEREST INCOME BANK - 74	LINE 8 OTHER INCOME

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 10 US VETS LAS VEGAS - 10,000	LINE 10 GRANTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 10 USO LAS VEGAS - 5,560	LINE 10 GRANTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 10 NEVADA VETERANS HOME - 3,200	LINE 10 GRANTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 10 INDIGENT - 8,291	LINE 10 GRANTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 10 MICHAELS ANGEL PAWS - 4,000	LINE 10 GRANTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 10 FISHER HOUSE - 25,200	LINE 10 GRANTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 10 MISC - 3,400	LINE 10 GRANTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 16 MONTHLY BREAKFAST - 10,787	LINE 16 OTHER EXPENSES

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 16 ENTERTAINMENT - 2,400	LINE 16 OTHER EXPENSES

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 16 COFFEE CLINIC - 82	LINE 16 OTHER EXPENSES

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 16 OFFICE SUPPLIES - 4,460	LINE 16 OTHER EXPENSES

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 16 DUES PAID TO JWV NATIONAL - 1,026	LINE 16 OTHER EXPENSES

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 16 ASSESSMENT STATE OF NEVADA - 1,000	LINE 16 OTHER EXPENSES

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 16 MISC EXPENSES - 659	LINE 16 OTHER EXPENSES

990 Schedule O, Supplemental Information

Return Reference	Explanation
LINE 16 LIABILITY INSURANCE - 470	LINE 16 OTHER EXPENSES