

Form **990-EZ**

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 1545-0047

2019Department of the Treasury
Internal Revenue Service

- 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.

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning , 2019, and ending ,

B Check if applicable: ☐ Address change, ☐ Name change, ☐ Initial return, ☐ Final return/terminated, ☐ Amended return, ☐ Application pending

C **AMERICAN LEGION POST 3**
1626 WILLAMETTE ST
EUGENE, OR 97401-4046

D Employer identification number **23-7026657**

E Telephone number **541-338-4074**

F Group Exemption Number **0925**

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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. **\$ 15,672.**

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 ☒

		1	2	3	4	5c	6d	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
Revenue	1 Contributions, gifts, grants, and similar amounts received									500.													
	2 Program service revenue including government fees and contracts																						
	3 Membership dues and assessments									1,819.													
	4 Investment income									13,202.													
	5a Gross amount from sale of assets other than inventory	a																					
	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)																						
	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																					
c Less direct expenses from gaming and fundraising events	6c																						
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																							
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)																							
8 Other revenue (describe in Schedule O)									See Schedule O														
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8										15,672.													
Expenses	10 Grants and similar amounts paid (list in Schedule O)																						
	11 Benefits paid to or for members																						
	12 Salaries, other compensation, and employee benefits																						
	13 Professional fees and other payments to independent contractors																						
	14 Occupancy, rent, utilities, and maintenance																						
	15 Printing, publications, postage, and shipping																						
	16 Other expenses (describe in Schedule O)								See Schedule O														
	17 Total expenses. Add lines 10 through 16										7,471.												
18 Excess or (deficit) for the year (subtract line 17 from line 9)																							
Net Assets	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)																						
	20 Other changes in net assets or fund balances (explain in Schedule O)								See Schedule O														
	21 Net assets or fund balances at end of year. Combine lines 18 through 20										270,977.												

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2019)

Part II	Balance Sheets (see the instructions for Part II)
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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	200,589.	22 270,977.
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	200,589.	25 270,977.
26 Total liabilities (describe in Schedule O)	0.	26 0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	200,589.	27 270,977.

Part III	Statement of Program Service Accomplishments (see the instructions for Part III)
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Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose? See Schedule O

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	GAVE CASH ASSISTANCE TO VETERAN'S AND PUBLIC CHARITIES. ASSISTED VETERANS AND FAMILIES BY CASH AND IN-KIND DONATIONS AND SOCIAL ASSISTANCE.	(Grants \$) If this amount includes foreign grants, check here	28 a
29		(Grants \$) If this amount includes foreign grants, check here	29 a
30		(Grants \$) If this amount includes foreign grants, check here	30 a
31	Other program services (describe in Schedule O)	(Grants \$) If this amount includes foreign grants, check here	31 a
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)
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Check if the organization used Schedule O to respond to any question in this 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 ☐ See Sch O ☐

	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	X
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	X
35 a 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)?	35 a	X
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	35 b	
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	35 c	X
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	X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions 37 a 0.	37 a	
b Did the organization file Form 1120-POL for this year?	37 b	X
38 a 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?	38 a	X
b If 'Yes,' complete Schedule L, Part II, and enter the total amount involved 38 b 0.	38 b	
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9 39 a 0.	39 a	
b Gross receipts, included on line 9, for public use of club facilities 39 b 0.	39 b	
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: N/A section 4911 0. ; section 4912 0. ; section 4955 0.		
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	40 b	
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 0.		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization 0.		
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	40 e	X
41 List the states with which a copy of this return is filed None		

42 a The organization's books are in care of **JIM WALSH** Telephone no. **541-338-4074**
 Located at **1626 WILLAMETTE ST EUGENE OR** ZIP + 4 **97401-4046**

	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)? If 'Yes,' enter the name of the foreign country	42 b	X
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	42 c	X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐ **N/A**
 and enter the amount of tax-exempt interest received or accrued during the tax year **43** **N/A**

	Yes	No
44 a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44 a	X
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	44 b	X
c Did the organization receive any payments for indoor tanning services during the year?	44 c	X
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	44 d	
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45 a	X
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	45 b	X

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		X

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		
49a		
49b		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

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

b If 'Yes,' was the related organization a section 527 organization?

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'

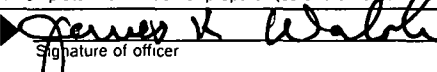
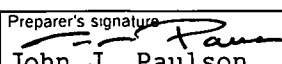
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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) based on all information of which preparer has any knowledge.

Sign Here	Signature of officer 		Date <u>10-6-2020</u>		
	JAMES K. WALSH Type or print name and title		POST COMMANDER		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature 	Date <u>10/1/20</u>	Check ☐ if self-employed	PTIN <u>P00293918</u>
	Firm's name ▶ PAULSON PROFESSIONAL CORPORATION			Firm's EIN ▶ 93-0788722	
	Firm's address ▶ 975 WILLAGILLESPIE RD. EUGENE, OR 97401			Phone no 541-484-1881	

May the IRS discuss this return with the preparer shown above? See instructions

▶ ☒ Yes ☐ No

BAA

Form 990-EZ (2019)

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 for the latest information.

OMB No 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

AMERICAN LEGION POST 3

Employer identification number

23-7026657

Form 990-EZ, Part I, Line 8
Other Revenue

MISCELLANEOUS

Total \$ 151.
\$ 151.

Form 990-EZ, Part I, Line 16
Other Expenses

CORP DIV ANNUAL REPORT
DUES TO DEPARTMENT
ENVELOPES
Insurance
MEETINGS, LUNCHES
MEMORIAL DAY FLOWERS
PA SYSTEM RENTAL
ROTC AWARDS BANQUET
TRANSMITTAL OF DUES DIST #3

\$ 50.
1,585.
59.
978.
389.
60.
63.
35.
22.
Total \$ 3,241.

Form 990-EZ, Part I, Line 20
Other Changes In Net Assets Or Fund Balances

NET AMOUNT DONATED BY TITLE HOLDING CO. (VMA)
Net Unrealized Gains and Losses on Investments

\$ 19,133.
43,054.
Total \$ 62,187.

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

TO ASSIST THE NEEDY VETERANS AND THEIR FAMILIES; PERPETUATE THE MEMORY OF DECEASED
VETERANS; TO ASSIST VETERANS AT HOSPITALS AND FOR YOUTH ACTIVITIES TO HELP YOUNG
PEOPLE BECOME BETTER CITIZENS; TO PROMOTE OTHER ACTIVITIES AND PROGRAMS OF OUR
ORGANIZATION OF LONG STANDING NATURE.

Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts

- (a) Did the organization, during the year, receive any funds, directly or
indirectly, to pay premiums on a personal benefit contract? No
- (b) Did the organization, during the year, pay premiums, directly or
indirectly, on a personal benefit contract? No