

Form **990-EZ**

**Short Form**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2019**

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](http://www.irs.gov/Form990EZ) for instructions and the latest information. *200A*

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2019 calendar year, or tax year beginning** 1 May , 2019, and ending 30 April , 20 20

<b>B</b> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> Fitzgerald-Cummings Post 2, The American Legion	<b>D Employer identification number</b> 010191837
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite P O. Box 5244	<b>E Telephone number</b> 2075824091
	City or town, state or province, country, and ZIP or foreign postal code Augusta, Maine, USA 04330	<b>F Group Exemption Number</b> ▶ <input type="checkbox"/>

**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:** ▶ \_\_\_\_\_

**J Tax-exempt status (check only one)** -  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

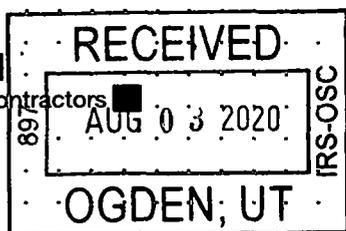
**K Form of organization:**  Corporation  Trust  Association  Other \_\_\_\_\_

**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.** ▶ \$ \_\_\_\_\_

**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

<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	18806
	<b>2</b> Program service revenue including government fees and contracts . . . . .	<b>2</b>	
	<b>3</b> Membership dues and assessments . . . . .	<b>3</b>	7120
	<b>4</b> Investment income . . . . .	<b>4</b>	
	<b>5a</b> Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a) . . . . .	<b>5c</b>	
	<b>6</b> Gaming and fundraising events:		
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>	
	<b>b</b> Gross income from fundraising events (not including \$ 18806 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	<b>6b</b>	3579
<b>c</b> Less: direct expenses from gaming and fundraising events . . . . .	<b>6c</b>	600	
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>	2979	
<b>7a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>	40021	
<b>b</b> Less: cost of goods sold . . . . .	<b>7b</b>	16190	
<b>c</b> Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a) . . . . .	<b>7c</b>	23831	
<b>8</b> Other revenue (describe in Schedule O) . . . . .	<b>8</b>	18030	
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . .	<b>9</b>	70766	
<b>Expenses</b>	<b>10</b> Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>	
	<b>11</b> Benefits paid to or for members . . . . .	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	42389
	<b>13</b> Professional fees and other payments to independent contractors . . . . .	<b>13</b>	
	<b>14</b> Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	21330
	<b>15</b> Printing, publications, postage, and shipping . . . . .	<b>15</b>	860
	<b>16</b> Other expenses (describe in Schedule O) . . . . .	<b>16</b>	8514
<b>17 Total expenses.</b> Add lines 10 through 16 . . . . .	<b>17</b>	105929	
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 9) . . . . .	<b>18</b>	(2327)
	<b>19</b> 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) . . . . .	<b>19</b>	26281
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	<b>21</b>	23954



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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

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
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
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)?
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c 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
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
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
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?
38b If "Yes," complete Schedule L, Part II, and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
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 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 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
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e 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
42a The organization's books are in care of Telephone no. Located at ZIP + 4
42b 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 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
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
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

		Yes	No
<b>46</b> 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 . . . . .	<b>46</b>		<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

		Yes	No
<b>47</b> 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 . . . . .	<b>47</b>		<input checked="" type="checkbox"/>
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>48</b>		<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<b>49a</b>		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .	<b>49b</b>		<input checked="" type="checkbox"/>

**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.

<b>Sign Here</b>	Signature of officer 	Date 28 Jul 2020
	Fred E. Umphrey Commander Type or prnt name and title	

<b>Paid Preparer Use Only</b>	Prnt/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶		Phone no	
	Firm's address ▶				

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

**SCHEDULE O  
(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

**2019**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

**Open to Public  
Inspection**

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization  
Fitzgerald-Cuimmings Post 2 The American Legiopl

Employer identification number  
010191837

Part 1 Revenue Line 8. Other revenue includes hall rental, catering for fund raising events and raffles held.

Part 1 Expenses Line 12. Salaries Includes costs for hired bands for events

Part 1 Expenses Line 14. Our expenses were much higher this past year due to redoing the roof on the Post.

Like most other non profits our revenue was down due to the COVID-19 pandemic which caused us to close for the rest of the tax year.

Multiple horizontal dashed lines for providing additional information.