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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)

OMB No. 1545-1150
2019
Open to Public Inspection

Department 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.

A For the 2019 calendar year, or tax year beginning 05-01-2019, and ending 04-30-2020

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

C Name of organization
MORRISON McFADDEN POST #3111
VETERANS OF FOREIGN WARS OF THE US

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

City or town, state or province, country, and ZIP or foreign postal code
GREAT BEND, KS 675305441

D Employer identification number
48-0566490

E Telephone number
(620) 792-2754

F Group Exemption Number
0927

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 ☒ \$ 130,425

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	3,015
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	966
	4	Investment income	4	2,510
	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	52,732
	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	3,403
c	Less: direct expenses from gaming and fundraising events	6c	34,551	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	21,584	
7a	Gross sales of inventory, less returns and allowances	7a	64,718	
b	Less: cost of goods sold	7b	21,566	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	43,152	
8	Other revenue (describe in Schedule O)	8	3,081	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	74,308	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	125
	11	Benefits paid to or for members	11	75
	12	Salaries, other compensation, and employee benefits	12	33,665
	13	Professional fees and other payments to independent contractors	13	2,155
	14	Occupancy, rent, utilities, and maintenance	14	39,695
	15	Printing, publications, postage, and shipping	15	470
	16	Other expenses (describe in Schedule O)	16	20,518
17	Total expenses. Add lines 10 through 16	17	96,703	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-22,395
	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	230,042
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	25
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	207,672

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form 990-EZ (2019)

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	124,253	22	115,774
23 Land and buildings	102,612	23	86,329
24 Other assets (describe in Schedule O)	4,205	24	5,789
25 Total assets	231,070	25	207,892
26 Total liabilities (describe in Schedule O).	1,028	26	220
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	230,042	27	207,672

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?
 PROVIDE A SOCL CLUB FOR AMERICAN VETERANS
 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
KENNETH DREILING	5.00	0	0	0
COMMANDER				
JOHN A JOHNSON	1.00	0	0	0
SR VICE COMMANDER				
WILL RAINS	1.00	0	0	0
JR VICE COMMANDER				
MICHAEL HARBAUGH	5.00	0	0	0
QUARTERMASTER				
BRANDON KULTGEN	1.00	0	0	0
CHAPLAIN				
MARK BARTLETT	1.00	0	0	0
HOUSE COMMANDER				
LARRY JOHNSON	1.00	0	0	0
HOUSE COMMANDER				
RYAN VAN PELT	1.00	0	0	0
HOUSE COMMANDER				
PATRICK BRIGGS	1.00	0	0	0
TRUSTEE				
MIKE KULTGEN	1.00	0	0	0
TRUSTEE				
ROBERT DRAKE	1.00	0	0	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 0		
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	
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 ▶ KENNETH DREILING Telephone no. ▶ (620) 923-5694
Located at ▶ 3109 24TH ST. GREAT BEND, KS ZIP + 4 ▶ 67530

	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	

		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.		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		
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?		
49b	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) is based on all information of which preparer has any knowledge.

Sign Here	***** Signature of officer		2020-06-26 Date	
	KENNETH DREILING COMMANDER Type or print name and title			

Paid Preparer Use Only	Print/Type preparer's name Ronald L Miller	Preparer's signature	Date 2020-06-26	Check ☒ if self-employed	PTIN P00116409
	Firm's name ▶ Ronald L Miller Public Acct			Firm's EIN ▶ 48-0966768	
	Firm's address ▶ 1200 Main PO Box 1203 Great Bend, KS 675301203			Phone no. (620) 792-8213	

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

Additional Data

Software ID:
Software Version:
EIN: 48-0566490
Name: MORRISON McFADDEN POST #3111
VETERANS OF FOREIGN WARS OF THE US

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 SOCIAL CLUB ACTIVITIESMEMBERS 301 (Grants \$ 0) If this amount includes foreign grants, check here . . . ► ☐		28a	0

TY 2019 Transfers Personal Benefits Contracts Declaration

Name: MORRISON McFADDEN POST #3111
VETERANS OF FOREIGN WARS OF THE US

EIN: 48-0566490

Declaration: The organization did not, during the year, receive any funds, directly,or indirectly, to pay premiums on a personal benefit contract.The organization, did not, during the year, pay any premiums, directly,or indirectly, on a personal benefit contract.

Supplemental Information Regarding Fundraising or Gaming Activities

2019

▶ **Attach to Form 990 or Form 990-EZ.**

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Employer identification number

48-0566490

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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.

		(a) Event #1 CORNHOLE TOURNAMENT & LEAGUE (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	3,403			3,403
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	3,403			3,403
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) ▶				3,403	

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.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
Revenue	1 Gross revenue	18,421	17,661	16,651	52,733
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	10,913	9,445	15,387	35,745
	6 Volunteer labor	☒ Yes 100.000 % ☐ No	☒ Yes 100.000 % ☐ No	☒ Yes 100.000 % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				35,745
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				16,988

9 Enter the state(s) in which the organization conducts gaming activities: KS

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? ☒ Yes ☐ 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? ☐ Yes ☒ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	100.000 %
b An outside facility	13b	0 %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► MICHAEL HARBAUGH

Address ► 335 COLLEGE VIEW GREAT BEND, KS 67530

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 ► MICHAEL HARBAUGH

Gaming manager compensation ► \$ _____ 0

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)

Department of the Treasury

Internal Revenue Service

MORRISON McFADDEN POST #3111
VETERANS OF FOREIGN WARS OF THE US

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**

Employer identification number

48-0566490

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 4 - Rental Income	Kind and Location of Property: HALL RENT. Amount: 880.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 4 - Other Investment Income	Description: INTEREST INCOME. Amount: 1,630.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 7 - Sales of Inventory	Income: Gross Receipts: 64,718. Returns and Allowances: 0. Less Cost of Goods Sold: 21,566 . Gross Profit: 43,152. Cost of Goods Sold: Inventory at Beginning of Year: 4,205. Merchandise Purchased: 23,150. Cost of Labor: 0. Materials and Supplies: 0. Other Costs: 0. Inventory at End of Year: 5,789. Cost of Goods Sold: 21,566.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 8 - Other Revenue	Description: MISC INCOME & EXPENSE REIMBURSEMENTS. Amount: 3,081.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification: DONATION. Grantee Name: MISC DONATIONS. Amount Given: 125.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 14	Description: Depreciation. Amount: 16,283. Description: Other Expenses. Amount: 23,412. Total to Form 990-EZ, line 14: 39,695.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16 - Other Expenses	Description: INSURANCE. Amount: 5,744. Description: ADVERTISING. Amount: 88. Description: LICENSES. Amount: 325. Description: SUPPLIES. Amount: 814. Description: SALES TAX. Amount: 653. Description: LIQUOR TAX. Amount: 4,297. Description: BINGO TAX. Amount: 50. Description: POST OFFICER EXPENSES. Amount: 638. Description: BANK & CHARGE CARD PROCESS FEES. Amount: 1,376. Description: OFFICE SUPPLIES. Amount: 1,736. Description: INS BOND. Amount: 420. Description: PAYROLL TAXES. Amount: 3,428. Description: MEMBER FEES, PER CAP FEES, OCCUP TAX. Amount: 165. Description: KS SEC OF STATE FILING FEE. Amount: 40. Description: MISC EXPENSE. Amount: 594. Description: REFUND DEPOSIT. Amount: 150. Total to Form 990-EZ, line 16: 20,518.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets	Description: ADJUST FOR PRIOR YEAR DISCREPANCIES. Amount: 25.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part II, Line 24 - Other Assets	Description: INVENTORY. Beg. of Year Amount: 4,205. End of Year Amount: 5,789.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part II, Line 26 - Other Liabilities	Description: PAYROLL, SALES, LIQUOR TAXES. Beg. of Year Amount: 1,028. End of Year Amount: 220.