

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)

2019

Open to Public
Inspection

► 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		7/1	, 2019, and ending	6/30	, 20
B Check if applicable:		C Name of organization		D Employer identification number	
<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		American Legion Post #382, Robert I. Nickerson Post Number and street (or P.O. box if mail is not delivered to street address) 20 Moon Island Road City or town, state or province, country, and ZIP or foreign postal code Quincy, MA 02171-1034		04-6189383 Room/suite 19 E Telephone number (617) 328-9824 F Group Exemption Number ►	
G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►				H Check ► <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
I Website: ► www.Nickersonpost.com					
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (19) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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. ► \$ 199,559					
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 <input checked="" type="checkbox"/>					
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	1,396		
	2 Program service revenue including government fees and contracts	2	10,600		
	3 Membership dues and assessments	3	8,514		
	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)				
	6 Gaming and fundraising events:				
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	8,960		
	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)	6d	8,960			
7a Gross sales of inventory, less returns and allowances	7a	165,136			
b Less: cost of goods sold	7b	76,700			
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)					
8 Other revenue (describe in Schedule O)	7c	88,436			
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	8	4,953			
	9	122,859			
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	4,492		
	11 Benefits paid to or for members	11			
	12 Salaries, other compensation, and employee benefits	12	50,308		
	13 Professional fees and other payments to independent contractors	13	1,269		
	14 Occupancy, rent, utilities, and maintenance	14	20,809		
	15 Printing, publications, postage, and shipping	15	2,395		
	16 Other expenses (describe in Schedule O)	16	52,375		
	17 Total expenses. Add lines 10 through 16	17	131,648		
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	-8,789		
	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	29,309		
	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	20,520		

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	29,309	22 20,520
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	29,309	25 20,520
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	29,309	27 20,520

Part III Statement of Program Service Accomplishments (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? Veteran's Organization

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.

28 Scholarships to college for local residents			
(Grants \$ 3,000) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		28a	
29 Donations to local charities			
(Grants \$ 900) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		29a	
30 Sponsorship of members in charity events			
(Grants \$ 542) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		30a	
31 Other program services (describe in Schedule O)			
(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		31a	
32 Total program service expenses (add lines 28a through 31a) ► <input type="checkbox"/>		32	4,492

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.

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 33

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

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

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

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

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 37b

b Did the organization file Form 1120-POL for this year? 38a

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

b If "Yes," complete Schedule L, Part II, and enter the total amount involved 39a

39 Section 501(c)(7) organizations. Enter: 39b

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 ► 40b

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 40b

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 40b

c 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 40b

41 List the states with which a copy of this return is filed ► MA

42a The organization's books are in care of ► John Diggins Telephone no. ► 617-773-0444
Located at ► 43 Hillside Avenue Quincy, MA ZIP + 4 ► 02170

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 ►

See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 42b

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 ► 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

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

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

c Did the organization receive any payments for indoor tanning services during the year? 44c

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

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 45b

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	✓

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 ► 0

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 ► 0

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	Date
	John Diggins, Treasurer	

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

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

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

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Name of the organization

American Legion Post #382, Robert I. Nickerson Post

Employer identification number

04-6189383

PART I, Line 16 All other expenses

Mass Meal Tax 11,830

Insurance 6,707

Supplies 9,073

Equipment 15,805

Plowing 300

Food 3,435

Landscaping 1,917

American Legion State of MA 2,902

Pest Control 406

Total expenses = 52,375

PART I, Line 8 All other revenue

Rentals 3,000

ATM Fees 1,186

Juke Box 767

Total revenue = 4,953