

2949215605915 1

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)

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. 2007

A For the 2019 calendar year, or tax year beginning August 1, 2019, and ending July 31, 2020

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

C Name of organization
American Legion Auxiliary Department of West Virginia, Inc.
 Number and street (or P O box if mail is not delivered to street address) Room/suite
1251 Doolin Run Rd.
 City or town, state or province, country, and ZIP or foreign postal code
New Martinsville WV 26155-7808

D Employer identification number
55-0759947

E Telephone number
304-455-5007

F Group Exemption Number ▶ **0964**

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: ▶ **www.aux.org**

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 ▶ \$

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	7,386
	2	Program service revenue including government fees and contracts	17,067
	3	Membership dues and assessments	90,280
	4	Investment income	1,048
	5a	Gross amount from sale of assets other than inventory	0
	5b	Less cost or other basis and sales expenses	0
	5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	0
	6	Gaming and fundraising events	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	0
	6b	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)	0
6c	Less direct expenses from gaming and fundraising events	0	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	0	
Expenses	7a	Gross sales of inventory, less returns and allowances	0
	7b	Less cost of goods sold	0
	7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	0
	8	Other revenue (describe in Schedule O)	446
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	116,227
	10	Grants and similar amounts paid (list in Schedule O)	18,577
	11	Benefits paid to or for members	0
	12	Salaries, other compensation, and employee benefits	18,558
Net Assets	13	Professional fees and other payments to independent contractors	600
	14	Occupancy, rent, utilities, and maintenance	3,355
	15	Printing, publications, postage, and shipping	8,099
	16	Other expenses (describe in Schedule O)	59,800
	17	Total expenses. Add lines 10 through 16	108,989
18	Excess or (deficit) for the year (subtract line 17 from line 9)	7,238	
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)	197,955	
20	Other changes in net assets or fund balances (explain in Schedule O)	0	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	205,193	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form **990-EZ** (2019)

SCANNED OCT 14 2021

RECEIVED

DEC 15 2020

OGDEN, UT

6

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	197,955	205,193
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets	197,955	205,193
26 Total liabilities (describe in Schedule O)		
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	197,955	205,193

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? **Veterans Programs**

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 Welfare Fund--\$11,562.00; Girls State--\$1,433.00; Education--\$1,062.00		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	14,057
29 Salaries and Taxes--\$15,097.00; Meetings--\$1,962.00; Officers Travel--\$2,025.00; Officers Compensation--\$2,526.00; Office Expenses--\$11,978.00		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	33,588
30 Gifts-Guests and Prizes and Awards--\$1,293.00; Contribution--\$5,113.00; Membership--\$52,076.00		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	58,482
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	0
32 Total program service expenses (add lines 28a through 31a)	32	106,127

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
Sharon Kauffman, Department President				2,000
Cathy Post, Department 1st Vice President				0
Savanna Kauffman, Department 2nd Vice President				200
Mary Jennings, Department Chaplain				0
Beth Kilgore, Department Historian				0
Lynda Lancaster-Loyd, Department Membership Chairman				182
Melanie Shambaugh, Department Scrapbook Chairman				44
Debbie Michael, Department 10th District President				100
Paulette R Anderson, Department Secretary/Treasurer	40	12,000		
Susan J Wade, Department Office Assistant	3	1,200		

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.		✓
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)?		✓
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.		✓
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.		✓
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. 37a		
b 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?		✓
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.		✓
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.		✓
41 List the states with which a copy of this return is filed. <u>West Virginia</u>		
42a The organization's books are in care of <u>Paulette R Anderson, Secretary/Treasurer</u> . Telephone no. <u>304-455-5007</u> . Located at <u>1251 Doolin Run Rd. New Martinsville West Virginia</u> . ZIP + 4 <u>26155-7808</u> .		
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: <u>See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</u> .		✓
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: <u></u> .		✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <input type="checkbox"/> 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.		✓
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.		✓
c Did the organization receive any payments for indoor tanning services during the year?		✓
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.		✓
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
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.		✓

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		<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 ☐

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		<input checked="" type="checkbox"/>

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

	Yes	No
48		<input checked="" type="checkbox"/>

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

	Yes	No
49a		<input checked="" type="checkbox"/>

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

	Yes	No
49b		<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
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	<i>Paulette R Anderson</i> Signature of officer	<i>December 9, 2020</i> Date
	Paulette R Anderson, Department Secretary/Treasurer Type or print name and title	

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

2019

**Open to Public
Inspection**

Name of the organization

American Legion Auxiliary Department of West Virginia, Inc

Employer identification number

55-0759947

Part 1. #10

Prizes & Awards-\$402.00

Scholarship Grants 3 individuals received \$500.00 each for college education

Contributions-\$4,613.00

Veterans Program-\$11,562.00

Department President's Special Project-\$500.00

#16

Gifts and Guests-\$291.00

Director and Officers Insurance-\$561.00

Fire Insurance-\$528.00

Employees Liability Insurance-\$565.00

Meetings-\$1,944.00

Membership and Unit ALAMIS-\$52,786.00

Travel-\$2,025.00

Starter Money-\$1,100.00

Part V. 35B

Amount Donated From Programs Services

Veterans Programs-\$11,013.00

Registration for Workshop/Conventions-615.00

Bonding-\$205.00

Department Fundraiser-\$1,652.00

Junior Account-\$40.00

Spirit Newsletter-\$252.00

Refunds-\$447.00

Part 44B We are a veterans organization and do not offer Tanning Services