

Form 990-EZ

## Short Form

## Return of Organization Exempt From Income Tax

2012

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2020

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](http://www.irs.gov/Form990EZ) for instructions and the latest information.Open to Public  
Inspection

A For the 2020 calendar year, or tax year beginning

January 1

, 2020, and ending

December 31

, 2020

B Check if applicable

Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

C Name of organization 

Michael J. Perkins American Legion Post 67, Inc.

Number and street (or P.O. box if mail is not delivered to street address) 

Room/suite

PO Box 23

City or town, state or province, country, and ZIP or foreign postal code

19

South Boston, MA 02127

D Employer identification number 

04-6066534

E Telephone number

(781) 249-3424

F Group Exemption  
Number ► G Accounting Method:  Cash  Accrual Other (specify) ►

I Website: ►

J Tax-exempt status (check only one) —  501(c)(3)  501(c) ( 19 ) (insert no.)  4947(a)(1) or  527H Check ►  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).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	RECEIVED		1	0
	DOJ	IRS OSC		
1 Contributions, gifts, grants, and similar amounts received	JUN 14 2021		1	0
2 Program service revenue including government fees and contracts	OPEN, UT		2	39,757
3 Membership dues and assessments			3	100
4 Investment income			4	0
5a Gross amount from sale of assets other than inventory			5c	0
b Less: cost or other basis and sales expenses				
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	28,494		
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	0		
c Less: direct expenses from gaming and fundraising events	6c	0		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	28,494		
7a Gross sales of inventory, less returns and allowances	7a	0		
b Less: cost of goods sold	7b	0		
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)			7c	0
8 Other revenue (describe in Schedule O)			8	0
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8			9	68,251
10 Grants and similar amounts paid (list in Schedule O)			10	0
11 Benefits paid to or for members			11	0
12 Salaries, other compensation, and employee benefits <input checked="" type="checkbox"/>			12	0
13 Professional fees and other payments to independent contractors <input checked="" type="checkbox"/>			13	0
14 Occupancy, rent, utilities, and maintenance			14	43,783
15 Printing, publications, postage, and shipping			15	0
16 Other expenses (describe in Schedule O) <input checked="" type="checkbox"/>			16	0
17 Total expenses. Add lines 10 through 16			17	43,783
18 Excess or (deficit) for the year (subtract line 17 from line 9)			18	24,568
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	27,784
20 Other changes in net assets or fund balances (explain in Schedule O)			20	0
21 Net assets or fund balances at end of year. Combine lines 18 through 20			21	52,352

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10642I

Form 990-EZ (2020)

SCANNED MAY 11 2022

Expenses

Net Assets

**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
<b>22 Cash, savings, and investments</b>	<b>22</b>	<b>52,352</b>
<b>23 Land and buildings</b>	<b>23</b>	<b>0</b>
<b>24 Other assets (describe in Schedule O)</b>	<b>24</b>	<b>0</b>
<b>25 Total assets</b>	<b>25</b>	<b>52,352</b>
<b>26 Total liabilities (describe in Schedule O)</b>	<b>26</b>	<b>0</b>
<b>27 Net assets or fund balances (line 27 of column (B) must agree with line 21)</b>	<b>27</b>	<b>52,352</b>

### 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 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.

## Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others.)

28 This is a legal chapter of the nationwide veterans organization, The American Legion. The organization provides veterans' advocacy, community enrichment, and support to other local community organizations.

(Grants \$ ) If this amount includes foreign grants, check here . . . ►

29 [www.english-test.net](http://www.english-test.net)

If this amount includes foreign grants, check here ▶

30

If this amount includes foreign grants, check here ▶

31 Other program services (describe in Schedule Q)

31. Other program services (describe in Schedule C) \_\_\_\_\_  
(Grants \$ \_\_\_\_\_). If this amount includes foreign grants, check here

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

**List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated). Check if the organization used Schedule Q 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

	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	✓
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	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	✓
b If "Yes," complete Schedule L, Part II, and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:	39a	
a Initiation fees and capital contributions included on line 9	39b	
b 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	
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	40e	✓
41 List the states with which a copy of this return is filed ► Massachusetts		
42a The organization's books are in care of ► Andrew Walsh	Telephone no. ► (781) 249-3424	
Located at ► 863 East Fourth Street, South Boston, MA	ZIP + 4 ► 02127	
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

**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	47	✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓
b	If "Yes," was the related organization a section 527 organization?	49b	
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."		

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  Type or print name and title		Date  5/7/2021
--------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	-----------------------------------------------------------------------------------------------------

<b>Paid Preparer Use Only</b>	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.

Form 990-EZ (2020)

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

## **Supplemental Information Regarding Fundraising or Gaming Activities**

**Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**

**► Attach to Form 990 or Form 990-EZ**

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

OMB No. 1545-0047

2020

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

## Michael J. Perkins American Legion Post 67, Inc.

**Employer identification number**

04-6085534

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

**a**  Mail solicitations      **e**  Solicitation of non-government grants  
**b**  Internet and email solicitations      **f**  Solicitation of government grants  
**c**  Phone solicitations      **g**  Special fundraising events  
**d**  In-person solicitations

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

2b 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.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No		
2					
3					
4					
5					
6					
7					
8					
9					
10					
<b>Total</b>					

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 (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 . . . . .				
	2 Less: Contributions . . . . .				
	3 Gross income (line 1 minus line 2) . . . . .				
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) . . . . . ►				

**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 . . . . .			28494	
Direct Expenses	2 Cash prizes . . . . .			0	
	3 Noncash prizes . . . . .			0	
	4 Rent/facility costs . . . . .			0	
	5 Other direct expenses . . . . .			0	
	6 Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ►				0
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ►				28494

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

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 %
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 ► Andrew Walsh

Address ► 863 East Fourth Street, South Boston, MA 02127

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 ►

Gaming manager compensation ► \$ \_\_\_\_\_

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 to be 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.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_