

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)

OMB No. 1545-0047

2020

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.

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Department of the Treasury
Internal Revenue Service

A For the 2020 calendar year, or tax year beginning May 1 , 2020, and ending April 30 , 20 21

B Check if applicable:

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

C Name of organization **F** Employer identification number
 Fitzgerald-Cummings Post 2 American Legion 010191837

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 P.O. Box 5244 (207) 622-2194

City or town, state or province, country, and ZIP or foreign postal code
 Augusta, MAine 04332

G Accounting Method Cash Accrual Other (specify) ▶

I Website: ▶ **H** Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

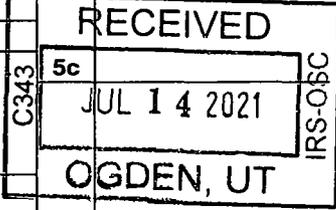
J Tax-exempt status (check only one) - 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527

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

Line	Description	Amount
1	Contributions, gifts, grants, and similar amounts received	165
2	Program service revenue including government fees and contracts	
3	Membership dues and assessments	1368
4	Investment income	
5a	Gross amount from sale of assets other than inventory	
5b	Less: cost or other basis and sales expenses	
5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	
6	Gaming and fundraising events:	
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
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)	2620
6c	Less: direct expenses from gaming and fundraising events	1386
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	1234
7a	Gross sales of inventory, less returns and allowances	42057
7b	Less: cost of goods sold	8767
7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	33290
8	Other revenue (describe in Schedule O)	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	36057
10	Grants and similar amounts paid (list in Schedule O)	
11	Benefits paid to or for members	
12	Salaries, other compensation, and employee benefits <input checked="" type="checkbox"/>	15869
13	Professional fees and other payments to independent contractors <input checked="" type="checkbox"/>	
14	Occupancy, rent, utilities, and maintenance	10222
15	Printing, publications, postage, and shipping	
16	Other expenses (describe in Schedule O) <input checked="" type="checkbox"/>	4374
17	Total expenses. Add lines 10 through 16	39035
18	Excess or (deficit) for the year (subtract line 17 from line 9)	(2978)
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)	23954
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	20976



ENVELOPE POSTMARK DATE JUL 03 2021

SCANNED MAY 03 2022

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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

Table with columns Yes, No and a checked mark in the No column.

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

Table with columns Yes, No and a checked mark in the No column.

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)?

Table with columns Yes, No and a checked mark in the Yes column.

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

Table with columns Yes, No and a checked mark in the Yes column.

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

Table with columns Yes, No and a checked mark in the No column.

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

Table with columns Yes, No and a checked mark in the No column.

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

Form field for 37a with a checked mark in the No column.

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

Table with columns Yes, No and a checked mark in the No column.

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?

Table with columns Yes, No and a checked mark in the No column.

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

Form field for 38b with a checked mark in the No column.

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

a Initiation fees and capital contributions included on line 9

Form field for 39a with a checked mark in the No column.

b Gross receipts, included on line 9, for public use of club facilities

Form field for 39b with a checked mark in the No column.

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955

Form fields for 40a with a checked mark in the No column.

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

Table with columns Yes, No and a checked mark in the No column.

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

Form field for 40c with a checked mark in the No column.

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

Form field for 40d with a checked mark in the No column.

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

Table with columns Yes, No and a checked mark in the No column.

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

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

Table with columns Yes, No and a checked mark in the No column.

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 United States? If "Yes," enter the name of the foreign country

Table with columns Yes, No and a checked mark in the No column.

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

Form field for 43 with a checked mark in the No column.

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ

Table with columns Yes, No and a checked mark in the No column.

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

Table with columns Yes, No and a checked mark in the No column.

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

Table with columns Yes, No and a checked mark in the No column.

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

Table with columns Yes, No and a checked mark in the No column.

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

Table with columns Yes, No and a checked mark in the No column.

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

Table with columns Yes, No and a checked mark in the No column.

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

Table with Yes/No columns for question 46. Yes is checked.

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

Table with Yes/No columns for question 47. No is checked.

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

Table with Yes/No columns for question 48. No is checked.

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

Table with Yes/No columns for question 49a. No is checked.

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

Table with Yes/No columns for question 49b. No is checked.

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."

Table with 5 columns: (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."

Table with 3 columns: (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

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 (Fred E. Umphrey), Date (6 July 2021), Type or print name and title (Fred E. Umphrey, Commander)

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check 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

**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.

2020

▶ Attach to Form 990 or 990-EZ.

Open to Public Inspection

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Department of the Treasury
Internal Revenue Service

Name of the organization
Fitzgerald-Cummings Post 2 American Legion

Employer identification number
010191837

Part 1 Revenue Line 8. Other revenue normally includes hall rental which makes up a large percentage of the organization's operating revenues. Due to the COVID-19 issue, all rentals were cancelled and none occurred

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

Like most other non-profits our revenue was down sustanially due to the COVID-19 pandemic. We were able to obtain an SBA

Disaster Assistance Loan which helped cover costs that we still had to pay such as heat, lights, insurance etc. We also obtained a Payroll Protection loan from PPP. Our one employee was never laid off even though the loan only covered one month.