

ORGANIZATION NAME:

MAILING ADDRESS:

City of Harrisonburg APPLICATION FOR TAX EXEMPTION

PAYMENT AMOUNT: 50.

RECEIVED ON: EricaCHECK NUMBER: 32: altahed termitrance

The information requested on this application must be filled out completely and returned to the City Manager's office on or before January 30. <u>Include a \$50 application fee made payable to City of Harrisonburg.</u>

Please attach a copy of your current (1) 501(c)(3) certificate; (2) By-Laws; (3) Articles of Incorporation; (4) most recent financial statement (audited, if available); (5) most recently filed IRS Form 990 or 990EZ.

	HARRISONBURG,	Va 22802 .	UK	- TAN
THE PROPERTY OF THE PARTY OF TH	R. HAMBILL	540-214-7	514 Treasu	rer ila
CONTACT PERSON AND PHONE:	JALL PARAMETER		Finan	Ce Zur
Type of property for which request is ma	de (en ere aff	ERSONAL PROPERTY	REAL ESTAT	
If requesting a personal property exemption exemption is sought.	n, please attach a detaile	d itemized listing of the s	pecific item(s) for w	nich the
If requesting a real estate exemption, com	plete the following on ea	ch parcel for which exem	ption is sought:	
Name in which property is held	SHENANDOAH	VALLEY AMERICAN	LEGION POST	188
Property address	350 WATERMA	N DR. HARRISO.	NBURG, Va. X	2802
Map identification number	# 36 M 14	2014	2013	2014
Taxes paid for the preceding three (3) years	3346.56 Nat 3346.56 Sterm	3,283.02	2,881.00	3696,47
Name in which property is held				
Property address				
Map identification number				
Taxes paid for the preceding three (3) years	<u> </u>	T. 1. 12 60	/ / 82	
Name in which property is held			1	
Property address				
Map identification number				
Taxes paid for the preceding three (3) years	3		-	

6.	Does any part of the net earnings of the organization benefit any individual? It so, please explain.
7.	What percentage of the services provided by this organization is generated by funds received from donations
	contributions, or local, state, or federal grants or funds? For purposes of this question, donation may include the providing of personal services or the contribution of in-kind or other material services.
8.	What specific services does the organization provide for the common good of the public?
	Since its inception by Congress in 1919. The American Legion has delivered substantial improvement for Veterans, Families and Communities. The Legion ushered in the modern VA. (SEE B
9.	What percentage of the activities of the organization involves carrying on propaganda or otherwise attempting t
	influence legislation?
	1AM H. HAMBLIN (printed name), do hereby certify that the information provide
owledg	ached to this Application for Tax Exemption, is true and accurate, to the best of my knowledge. The second of the control of t
ature	Nanka. 9-6-16 Date
40	/ 1
e Brains	My commission expires: 12-31-2018 My commission expires: 12-31-2018 My commission REG # 286659 RY COMMISSION EXPURES 12/31/2018
	MWFALTH OF THE STATE OF THE STA

The Legion drafted of I drove home Passages the PI bill and the Post 9/11 GI bill. The Legion has brought into Existence dozens of health-care benefits for Veterans and program designed to provide Civilian

· Charities: The Legion's vobust fundraising program collects donations and forms them into grants for disaster Victims, Sports adaptive therapy equipment for wounded service members and Scholarships

for children of military members code died since.

- . I . hodel

Name asses	sed
Account nu	mber
Asset type	and location address
Taxes paid	for the preceding three (3) years
Name asse	ssed
Account m	mber
Asset type	and location address
Taxes paid	for the preceding three (3) years
§ 58.1-365	
1.	Do you currently own property in the City that is already tax-exempt? YesNo
	If yes, what is the property Map ID #?
	On what date was the exemption granted?
	How/By whom was the exemption granted?
2	Does the organization have any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin? Yes No
3	Does the organization hold a current annual alcoholic beverage license from the Virginia Alcoholic Beverage
	Control Board for serving alcoholic beverages on the property? If yes, please attach a copy.
	YesNo
	YesNo
4	What compensation is paid to each director, officer, and employee of the organization?
4	
4	What compensation is paid to each director, officer, and employee of the organization? DIRECTORS, OFFICERS, RECIEVE NO COMPENSATION FROM POST EMPLOYEE PRE PRID 8:00 HR.

COMMONWEALTH OF VIRGINIA SALES AND USE TAX CERTIFICATE OF EXEMPTION

(For use by a Virginia dealer who purchases tangible personal property for resale, or for lease or rental, or who purchases materials or containers to package tangible personal property for sale)

(State)	
	(ZIP Code)
by a person s, including containers, l	angible personal prope for taxable lease or rer a simultaneous purch labels, sacks, cans, box d in the Regulations.
bove named this Certific	l supplier on and after the cate shall remain in effe
as an establi	ished business, or part I taxable leaseback.
marketed v	with a product being so
oť n No10·	-541492414F-0
rginia (State)	22802-5301 (ZIP Code)
dge and beli	ief, it is true and correct
) Y-	
le	(State)

(If the dealer is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; fa partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.)

Information for supplier—A supplier is required to have on file only one Certificate of Exemption properly executed by the dealer who suys tax exempt tangible personal property for the purpose indicated hereon.

/irginia Department of Taxation (REV, 10/99)



VIRGINIA DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL

2901 Hermitage Road • P O Box 27491 • Richmond VA 23261-7491

License Number:

034047

LicenseType(s):

Beer On and Off Premises

CLICENSE

Effective Period:

Expiration Date:

MAR 01, 2016 TO FEB 28, 2017 FEB 17

License Name & Trade Address:

Shenandoah Valley American Legion Post 188 Inc Shenandoah Valley American Legion Post 188 Inc 350 Waterman Dr

Telephone Numbers:

(540) 434-1887

(540) 442-7987

By Order of the Alcoholic Beverage Control Board

Harrisonburg City - TERRITORY # 31 Staunton - Region 3 (540) 332-7800

Harrisonburg VA 22802-5301

Restrictions/Conditions: none

Chairman

License Privileges and Instructions

The privilege(s) of this license is (are) hereby granted by the Virginia Alcoholic Beverage Control Board to the Licensee named above to operate in accordance with the terms of the license herein designated and the applicable statues of the Commonwealth of Virginia and regulations of the Board.

The privilege(s) conferred by this license, except banquet licenses and mixed beverage special event licenses, shall continue until the last day of the twelfth month next ensuring or the last day of the designated month of expiration, and thereafter year to year provided no cause exists for which the Board would be entitled to refuse to issue the license or until terminated by operation of law, voluntary surrender, Order of the Board, or failure to pay the required license tax or penalties. License periods may be adjusted as necessary to maintain distribution of annual license reissuances as equally as practicable on a monthly basis.

This license may be suspended or revoked in accordance with the Virginia Alcoholic Beverage Control Act or the Mixed Beverage Laws, whichever is applicable.

Please detach the above license which must be posted in a conspicuous place in the establishment. You may keep the bottom portion for reference.

A separate receipt may be obtained from the Board, if desired, in the event this license is terminated and returned to the Board.

Any questions relative to the issuance, privileges and maintenance of your ABC license should be addressed to your local ABC office.

SHENANDOAH VALLEY AMERICAN SHENANDOAH VALLEY AMERICAN 350 WATERMAN DR HARRISONBURG VA 22802-5301



CITY OF HARRIS 7 3URG JEFFREY L. SHAFLA, TREASURER P.O. BOX 1007 HARRISONBURG, VA 22803-1007

Address Service Requested

('y of Harrisonburg 2016/2017 REAL ESTATE TAX BILL AND STORMWATER UTILITY FEE BILL 1st Half Bill

*003684/1-S 0-B 0

SHENANDOAH VALLEY AMERICAN LEGION POST 188 INC. 350 WATERMAN DR HARRISONBURG VA 22802-5301

QUESTIONS, CONTACT INFORMATION
Payment options? Directions? TREASURER - 540.432.7705
Assessment questions? REAL ESTATE OFFICE - 540.432.7795
Stormwater questions? PUBLIC WORKS - 540.434.5928

YEAR	ACCOUNT NUMBER	BILL NUMBER	PARCEL ID NUMBER
2016	000006609	00010315	P1008251

STORMWATER UTILITY FEE	BILLABLE SQ FEET	CREDITS	BILLING UNITS	RATE	1ST HALF CHARGES	
350 WATERMAN DR	36395	\$0.00	73	\$6.00/B.U.	\$219.00	
TOTAL STORMWATER FEES DUE \$219.0						

REAL ESTATE TAX	RATE	LAND VALUE	IMPROVEMENTS	TOTAL VALUE	TAX RELIEF	1ST HALF TAX
350 WATERMAN DR	\$.78/100	128,300	345,600	473,900		\$1,848.21
TOTAL REAL ESTATE TAXES DUE						\$1,848.21

TAX PAYMENT IS DUE ON OR BEFORE 12/5/16 10% PENALTY (\$10.00 MIN.) WILL BE ADDED 12/6/16 10% INTEREST PER YEAR BEGINS 1/1/17 6% INTEREST ON STORMWATER FEE BEGINS 1/4/17

PAYMENTS	\$0.00
DELINQUENT TAXES AND FEES	\$0.00

TOTAL DUE - December 5, 2016 \$2,067.21

PLEASE RETAIN TOP PORTION FOR YOUR RECORDS

RETURN THIS PORTION WITH PAYMENT

PLEASE MAKE ADDRESS CORRECTIONS IF NEEDED

00002082016400010315000004134425

PARCEL # P1008251

MAKE CHECKS PAYABLE TO CITY OF HARRISONBURG AND SEND TO:

> CITY OF HARRISONBURG - TREASURER P.O. BOX 1007 HARRISONBURG, VA 22803-1007

SHENANDOAH VALLEY AMERICAN LEGIÓN POST 188 INC. 350 WATERMAN DR HARRISONBURG VA 22802-5301

1st HALF 2016-2017 REAL ESTATE STORMWATER UTILITY FEE BILL

CURRENT REAL ESTATE TAXES	\$1,848.21
CURRENT STORMWATER FEE	\$219.00
PAYMENTS	\$0.00
DELINQUENT TAXES AND FEES	\$0.00
TOTAL DUE	\$2,067.21





CITY OF HARRISONBURG P.O. BOX 1007 HARRISONBURG, VA 22803-1007

Address Service Requested

2015/2016 REAL ESTATE TAX BILL AND STORMWATER UTILITY FEE BILL City of Harrisonburg Jeffrey L. Shafer, Treasurer 1st Half Bill - Due 12/5/15

> PROPERTY DESCRIPTION MAP#36 M14 00350 WATERMAN DR

> > BILL#005062

TAX YEAR: 2015

*003558/1--S 13--B 1

SHENANDOAH VALLEY AM LEGION POST 188 350 WATERMAN DR HARRISONBURG VA 22802-5301

REAL ESTATE TAX - CURRENT TAX RATE IS \$.72/\$100.00

LAND VALUE	IMPROVEMENTS	TOTAL VALUE	TAX RELIEF	TOTAL TAXES FOR YEAR	TAX DUE BY 12/5/15
128,300	336,500	464,800		3,346.56	\$1,673.28
				DELINQUENT TAXES -	→ \$0.00

QUESTIONS ABOUT THE NEW STORMWATER FEE? PLEASE CALL PUBLIC WORKS AT 434-5928

DELINQUENT TAXES → TOTAL REAL ESTATE TAX DUE $\, o$ \$1,673.28

NEW STORMWATER FEE - CURRENT FEE RATE IS \$10.50/500 SF IMPERVIOUS AREA

IMPERVIOUS LAND	BILLING UNITS	CREDITS APPLIED	TOTAL FEE FOR YEAR	DL	JE BY 12/5/15
37255 SQ FEET	75		787.50		\$393.75
		<u> </u>	DELINQUENT FEES	\rightarrow	\$0.00
DUEDA	TE 12/5/15	TOTAL	STORMWATER FEES	\rightarrow	\$393.75

10% PENALTY ADDED ON 12/8/15 10% per annum interest begins 1/1/16 6% per annum interest on Storm Water Fee begins 1/4/16

TOTAL DUE BY 12/5/15 🔿 \$2,067.03

PLEASE LOOK AT BACK PAGE FOR MORE IMPORTANT INFORMATION

PLEASE RETAIN TOP PORTION FOR YOUR RECORDS

4,134.04



CITY OF HARRISONBURG JEFFREY L. SHAFE® TREASURER P.O. BOX 1007 HARRISONBURG, VA 22803-1007

Address Service Requested



*003806/1--S 14--B 1

SHENANDOAH VALLEY AMERICAN LEGION POST 188 INC. 350 WATERMAN DR HARRISONBURG VA 22802-5301

City of Harrisonburg 2015/201(EAL ESTATE TAX BILL AND STORMWATER UTILITY FEE BILL 2nd Half Bill

The Treasurer is responsible for the collection of all taxes and fees, NOT for the assessment of properties nor the stormwater fee. The Treasurer has no authority to set tax rates, fix valuations or make any changes to the tax roll or bill.

Please direct your real estate tax questions to the Commissioner of the Revenue at 540.432.7795. Please direct your stormwater fee questions to the Department of Public Works at 540.434.5928.

YEAR	ACCOUNT NUMBER	BILL NUMBER	PARCEL ID NUMBER
2015	000006609	01042626	P1008251

STORMWATER UTILITY FEE	BILLABLE SQ FEET	CREDITS	BILLING UNI	TS RATE	2ND HALF CHARGES
350 WATERMAN DR	37255	\$0.00	75	\$10.50/B.U.	\$393.75
	\$393.75				

REAL ESTATE TAX	RATE	LAND VALUE	IMPROVEMENTS	TOTAL VALUE	TAX RELIEF	2ND HALF TAX
350 WATERMAN DR	\$.72/100	128,300	336,500	464,800		\$1,673.28
	\$1,673.28					

TAX PAYMENT IS DUE ON OR BEFORE 6/5/16 10% PENALTY (\$10.00 MIN.) WILL BE ADDED 6/7/16 10% INTEREST PER YEAR BEGINS 7/1/16 6% INTEREST ON STORMWATER FEE BEGINS 7/4/16

PAYMENTS	\$0.00
DELINQUENT TAXES AND FEES	\$0.00

TOTAL DUE - June 5, 2016 \$2,067.03

PLEASE RETAIN TOP PORTION FOR YOUR RECORDS

RETURN THIS PORTION WITH PAYMENT

PLEASE MAKE ADDRESS CORRECTIONS IF NEEDED

00002082015601042626000002067031

MAP # P1008251

MAKE CHECKS PAYABLE TO CITY OF HARRISONBURG AND SEND TO:

> CITY OF HARRISONBURG - TREASURER P.O. BOX 1007 HARRISONBURG, VA 22803-1007

2nd HALF 2015-2016 REAL ESTATE STORMWATER UTILITY FEE BILL

CURRENT REAL ESTATE TAXES	\$1,673.28
CURRENT STORMWATER FEE	\$393.75
PAYMENTS	\$0.00
DELINQUENT TAXES AND FEES	\$0.00
TOTAL DUE	\$2,067.03

SHENANDOAH VALLEY AMERICAN LEGION POST 188 INC. 350 WATERMAN DR HARRISONBURG VA 22802-5301





2014 REAL ESTATE TAX BILL
City of Harrisonburg
Jeffrey L. Shafer, Treasurer
1st Half Bill - Due 12/5/14

PROPERTY DESCRIPTION

MAP # 36 M 14

00350 WATERMAN DR

BILL # 004986 TAX YEAR: 2014

*003568/1--S 13--B 1

SHENANDOAH VALLEY AMERICAN LEGION POST 1 350 WATERMAN DR HARRISONBURG VA 22802-5301

CURRENT TAX RATE IS \$.69/\$100.00

LAND	IMPROVEMENTS	TOTAL VALUE	TAX	TOTAL TAXES FOR YEAR	TAX DUE BY
VALUE			RELIEF		12/5/14
128,300	347,500	475,800		3,283.02	1,641.51

DELINQUENT TAXES → 0.00

TOTAL DUE → 1,641.51

DUE DATE 12/5/14

10% PENALTY ADDED ON 12/6/14
10% per annum interest begins1/1/15

1,805.66

PLEASE NOTE: Per Code of Virginia 58.1-3913 **Delinquent tax MUST be paid first.**

PLEASE LOOK AT BACK PAGE FOR MORE IMPORTANT INFORMATION

PLEASE RETAIN TOP PORTION FOR YOUR RECORDS

3,283.02



* 003517/1--S 13--B 1

SHENANDOAH VALLEY AMERICAN LEGION POST 1 350 WATERMAN DR HARRISONBURG VA 22802-5301

2014 REAL ESTATE TAX BILL City of Harrisonburg Jeffrey L. Shafer, Treasurer 2nd Half Bill - Due 6/5/15

PROPERTY DESCRIPTION

MAP # 36 M 14

00350 WATERMAN DR

BILL # 004986 TAX YEAR: 2014

CURRENT TAX RATE IS \$.69/\$100.00

VALUE	IMPROVEMENTS	TOTAL VALUE	TAX RELIEF	TOTAL TAXES FOR YEAR	TAX DUE BY 6/5/15
128,300	347,500	475,800			1,641.51

DELINQUENT TAXES → 0.00

TOTAL DUE → 1,641.51

<u>DUE DATE 6/5/15</u> 10% PENALTY ADDED ON 6/6/15 10% per annum interest begins 7/1/15

PLEASE NOTE: Per Code of Virginia 58.1-3913 Delinquent tax MUST be paid first.

PLEASE LOOK AT BACK PAGE FOR MORE IMPORTANT INFORMATION

PLEASE RETAIN TOP PORTION FOR YOUR RECORDS

THE AMERICAN LEGION

OFFICE OF THE
NATIONAL JUDGE ADVOCATE
P.O. BOX 1055
INDIANAPOLIS, IN 46206

July 29, 2016

William Hudelson, Finance Officer American Legion Shenandoah Valley Post No. 188 350 Waterman Drive Harrisonburg, Virginia 22802-5301

Dear Finance Officer Hudelson:

In reply to your recent request, the National Organization of The American Legion was granted its exempt status by the Internal Revenue Service in 1934. In February of 1946, we submitted to the central office of the Internal Revenue Service a complete listing of all Departments and Posts extant in the Legion up to and including December 31, 1945. With our submission we requested a group ruling which would extend exemption from the payment of federal income tax for those Departments and Posts designated in our listing.

Each year since 1946 supplemental listings have been transmitted to the Internal Revenue Service for an over-all group ruling covering those Departments and Posts chartered during the previous year. Group rulings have been issued yearly by the Internal Revenue Service covering those Departments and Posts. Shenandoah Valley Post No. 188 was chartered on September 30, those Departments and Posts. Shenandoah Valley Post No. 188 was chartered on September 30, 1982, but it was included in our listing for 1983 when the paperwork was completed. Shenandoah Valley Post No. 188 does not appear on the IRS list of revoked organizations. Enclosed is a copy of the original ruling.

Section 101(8) referred to in the exemption letter corresponds to Section 501 (c) (4) of the 1954 Code. The American Legion, its component Departments and Posts, were exempt from the payment of federal income tax under this Section up to and including the year 1972. By virtue of the passage of Public Law 92-418 on August 29, 1972, veterans' organizations were given a separate classification under the Code, Section 501(c)(19). A copy of that ruling is also enclosed.

Also enclosed please find a copy of a letter we received from the Internal Revenue Service dated February 17, 1976, wherein the National Organization, Departments and Posts were instructed to use the number 0925 as their Group Exemption Number (GEN) when filing their Form 990.

In addition, the status of The American Legion and its Departments and Posts may allow acceptance of charitable gifts and bequests. The following might be of assistance to you.

Deductability of Contributions to The American Legion is governed by 26 U.S.C. 170 (c) (3) Internal Revenue Code of 1954, as amended.

Deductibility for bequests is established by 26 U.S.C. Section 2055 (a) (4).

Section 170(c)(3) reads as follows:

"Section 170. Charitable, etc., contributions and gifts

- (a) Allowance of deduction
 - (1) General Rule. There shall be allowed as a deduction any charitable contribution (as defined in sub-section (c) payment of which is made within the taxable year. A charitable contribution shall be allowable as a deduction only if verified under regulations prescribed by the Secretary or his delegate. * * *

- (c) Charitable contribution defined. For purposes of this section the term 'charitable contribution' means a contribution or gift to or for the use of -
- (3) A post or organization of war veterans, or an auxiliary unit or society of, or trust or foundation for, any such post or organization -
 - (A) organized in the United States or any of its possessions, and
 - (B) no part of the net earnings of which inures to the benefit of any private shareholder or individual."

According to the records at The American Legion National Headquarters, your Post EIN is 54-1492414.

I trust the foregoing information is what you needed. If there are any questions, please do not hesitate to call me.

Sincerely,

National Judge Advocate

Dept. Commander-Virginia cc:

Dept. Adjutant

Dept. NECman

Dept. Judge Advocate



REASURY DEPARTMENT

WASHINGTON 25



COMMISSIONER OF INTERNAL REVENUE

ADDRESS MEFLY TO COMMISSION, IN THIS ENTAL, MEVERNE AND REFER TO

IT:P:T:1

The American Legion c/o Donald G. Glascoff, Rational Adjutant National neadquarters Indianapolis 6, Indiana

Gentlemen:

Reference is made to the information submitted for use in determining the status of the departments and posts under your jurisdiction for Federal income tax purposes.

In Bureau ruling dated February 26, 1934 it was held that you are entitled to exemption from Federal income tax under the provisions of section 103(8) of the Fevenue Act of 1932 and corresponding provisions of prior revenue acts. Such ruling was affirmed July 8, 1938 under the kevenue Act of 1936 and is applicable under the provisions of section 101(8) of the Kevenue Act of 1938 and the Internal Revenue Code.

Based upon the evidence presented, it is held that your departments and posts appearing on the lists submitted with an affidavit dated February 27, 1946 of your National Adjutant are entitled to exemption from Federal income tax under the provisions of section 101(8) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Accordingly, your departments and posts appearing on the lists submitted will not be required to file income tax returns unless there is a change in their character, purposes or method of operation. Any such changes should be reported immediately to this Bureau in order that their effect upon the exempt status of the departments and posts under your jurisdiction may be determined.

You should furnish the Bureau annually, on the calendar year basis, lists in quadruplicate showing only the names, numbers and addresses of any new departments and posts which were chartered by you during the calendar year and the names, numbers and addresses of any departments and posts which for any reason have meased to exist. Such annual lists should be accompanied by a statement sworn to by one of your principal officers us to whether the information heretofore submitted by you and on which this ruling is based

is applicable in all respects to the departments and posts appearing on the lists and should be forwarded so as to reach this office not later than February 15 of the following year.

Contributions made to you and your departments and posts are deductible by the denors in arriving at their taxable net income in the manner and to the extent provided by section 23(e) and (q) of the Internal Revenue Code, as amended.

However, under section 54(1), as added to the Internal Revenue Code by section 117 of the Rovenue Act of 1943, you and your departments and posts are required to file annually information returns on Form 990 (Rovised May 1944) with the collector of internal revenue for the respective districts in which located so long as the exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the fifteenth day of the fifth month following the close of the respective annual accounting periods. Your departments may file annually in addition to a separate annual return, a group return on Form 990 for two or more of the local posts which are affiliated with such department. Group returns on Form 990 shall be filed in accordance with the regulations promulgated under the income tax chapter of the Internal Revenue Code and the instructions on Form 990 and shall be considered the return of each of the local posts included therein.

The collectors of internal revenue for the districts in which you and your departments and posts are located are being advised of this action.

By direction of the Commissioner.

E. J. M. Larney

the the Deputy Commissioner

Tice not later than February 15 of the following year. ing on the lists and should be forwarded so as to reach this ofis applicable in all respects to the departments and posts appear-

Contributions made to you and your departments and posts are

of the Internal kevenue Code, as amended. in the manner and to the extent provided by section 23(o) and (q) deductible by the donors in arriving at their taxable net income

therein. be considered the return of each of the local posts included Internal kevenue Code and the intructions on Form 990 and allaliant regulations promulgated under the income tax chapter of the Group returns on form 990 shall be filed in accordance with the more of the local posts which are affiliated with such department. to a separate annual return, a group return on form 590 for two or accounting periods. Your departments may file annually in addition day of the lifth month following the close of the respective ennual collector and is required to be filed on or before the fifteenth exemption remeins in effect. This form may be obtained from the revenue for the respective districts in which located so long as the turns on Form 990 (Kovised May 1944) with the collector of internal partments and posts are required to file annually information re-Code by seation 117 of the Rovenue Act of 1945, you and your de-However, under section 54(1), as added to the internal Revenue

of this action.

you and your departments and posts are located are being advised

by direction of the Commissioner.

The collectors of internal revenue for the districts in which

Yery truly yours.

serie Deputy Commissioner

Internal Revenue Service "Mathimpton & 2 22224.

MAR 2 6 1973 | T:MS:EO:

T:MS:EO:R:1

The American Legion National Headquarters Indianapolis, Indiana 46

46206

EIN 35-0144250 DO 52

Gentlemen:

This refers to your letter dated January 2, 1973, in which you ask that your ruling letter of March 14, 1946, be modified to show that you are recognized to be exempt from Federal income tax under section 501(c)(19) of the Internal Revenue Code. You state, and the information furnished shows, that membership in your organization is limited to persons who served in the Armed Services of the United States during a period of war.

Our records show that on March 14, 1946, you and your subordinate departments and posts were recognized to be exempt from Federal income tax under section 101(8) of the 1939 Code (this now corresponds to section 501(c)(4) of the 1954 Code).

Based on the information furnished, we rule that you and your subordinate departments and posts are recognized as being exempt under section 501(c)(19) of the Code.

You are required to file the annual return, Form 990, on or before the 15th day of the 5th month after the end of your annual accounting period if your annual gross receipts are normally more than \$5,000. Failure to file the Form 990 by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000. Your subordinates will have to file an annual information return, Form 990, if their gross receipts in each taxable year are normally more than \$5,000.

If you do not include the subordinates in a group return, each must file an annual return by the 15th day of the 5th month after its annual accounting period closes.

You and your subordinates are not required to file Federal income tax returns unless you or your subordinates are subject to the tax on unrelated business income under section 511 of the Code, if so, you and your subordinates must file an income tax return on Form 990-T. In this letter we are not determining whether any of your, or your subordinates', present or proposed activities is unrelated trade or business as defined in section 513 cf the Code.

Unless specifically excepted, you and your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes). Also, unless excepted, you and your subordinates are liable for tax under the Federal Unemployment Tax Act if, during the current or preceding calendar year, you have one or more employees at any time in each of 20 weeks, or you pay wages of \$1,500 or more in any calendar quarter. Any questions concerning excise, employment, or other Federal taxes should be submitted to your key District Director in Baltimore, Maryland.

Contributions made to your exempt subordinate units are deductible as provided by section 170 of the Code.

You should advise each of the subordinates of the provisions of this ruling, including the requirement for filing information or other returns.

Each year within 45 days after the close of your annual accounting period, please send the following to the Philadelphia Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, Attention: EOR Branch:

If you do not include the subordinates in a group return, each must file an annual return by the 15th day of the 5th month after its annual accounting period closes.

You and your subordinates are not required to file Federal income tax returns unless you or your subordinates are subject to the tax on unrelated business income under section 511 of the Code, if so, you and your subordinates must file an income tax return on Form 990-T. In this letter we are not determining whether any of your, or your subordinates', present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, you and your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes). Also, unless excepted, you and your subordinates are liable for tax under the Federal Unemployment Tax Act if, during the current or preceding calendar year, you have one or more employees at any time in each of 20 weeks, or you pay wages of \$1,500 or more in any calendar quarter. Any questions concerning excise, employment, or other Federal taxes should be submitted to your key District Director in Baltimore, Maryland.

Contributions made to your exempt subordinate units are deductible as provided by section 170 of the Code.

You should advise each of the subordinates of the provisions of this ruling, including the requirement for filing information or other returns.

Each year within 45 days after the close of your annual accounting period, please send the following to the Philadelphia Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, Attention: EOR Branch:

- A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
- 2. A list of the names, mailing addresses including ZIP Codes, and employer identification numbers (if required for group exemption letter purposes) of subordinates on your group exemption roster that during the year:
 - a. changed names or addresses;
 - b. were deleted from the roster;
 - c. were added to the roster.

An annotated directory of subordinates will not be accepted for this purpose.

- 3. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:
 - a statement that the information which your present group exemption letter is based applies to the new subordinates;
 - a statement that each has given you written authorization to add its name to the roster;
 - c. a list of those to which the Service previously issued rulings or determination letters relating to exemption.

4. If applicable, a statement that your group exemption roster did not change during the year.

To the extent that this ruling is inconsistent with it this ruling modifies our ruling issued to you on March 14, 1946.

Your key District Director is being advised of this action.

Sincerely yours,

Director,

Miscellaneous and Special Provisions Tax Division

4. If applicable, a statement that your group exemption roster did not change during the year.

To the extent that this ruling is inconsistent with it this ruling modifies our ruling issued to you on March 14, 1946.

Your key District Director is being advised of this action.

Sincerely yours,

Director,

Miscellaneous and Special Provisions Tax Division

Internal Revenue Service Washington, D.C. 20224

Date:

35-0144250 0925 05 00 19 AMERICAN LEGION NATIONAL HEADQUARTERS 700 NORTH PENNSYLVANIA STREET INDIANAPOLIS IN 46206 Person to Contact;
Mr. Charles E. McLaughlin
Telephone Number:
(202) 964-6197
Refer Reply to:
E:E0:0:R
Date:
February 17, 1976

MODE.

Group Exemption Number:

Dear Officer or Trustee:

We are contacting all group central organizations because the 1975 Form 990 and instructions require each central organization and its subordinates to show their group exemption number (GEN) in Part I, item 18(b), of Form 990.

Your group exemption number is shown above. Please advise any of your subordinates that are required to file an annual information return, Form 990, to place your group exemption number on their return.

Church central organizations are not required to file an annual information return. However, any of their subordinates that do not qualify as "integrated auxiliaries" of a church are required to file an information return, Form 990, and should include on that return the appropriate group exemption number. We are preparing a proposed amendment to the Income Tax Regulations which will define an integrated auxiliary of a church. When that amendment is published, we will send an information copy to holders of group exemption rulings under section 501(c)(3) of the Internal Revenue Code. (Organizations exempt under other provisions will not receive a copy.)

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your help in this matter.

. :

Sincerely yours,

A. Tedesco, Director empt Organizations Division

By-Laws Shenandoah Valley Post 188 American Legion, Department of Virginia, Incorporated Adoption Date: January 12, 2016 Article I - Introduction

Section 1. The Post existing under these By-Laws is to be known as Shenandoah Valley Post 188, The American Legion Department of Virginia (hereafter "Post 188"). Post 188 is located at 350 Waterman Drive, Harrisonburg, Virginia, 22802, which is also the location of the Post Charter.

Section 2. The objectives of Post 188 are as set forth in the Constitutions and By-Laws of The American Legion (hereafter "National Legion" or "National") and The American Legion Department of Virginia (hereafter "Virginia Legion" or "Department"), as are the criteria for membership in the organization.

Section 3. Nothing in these Post 188 By-Laws may conflict with the Constitution and By-Laws of The American Legion, Department of Virginia ("Department"). In the event of conflicts, the Constitution and By-Laws of The American Legion, Department of Virginia ("Department") shall govern.

Section 4. All sets of Post 188 By-Laws with an earlier adoption date than is shown on these By-Laws are null and void. They have been superseded by these, the most recent By-Laws adopted by the Post.

Article II - Post Governance and the Executive Committee

Section 1. The members of Post 188 are the ultimate source of authority in the governance of the Post, subject to the Constitution and By-Laws of the National and Department American Legion.

Section 2. The Standing Government and Management of Post 188 is entrusted to an Executive Committee of nine (9) members, to be known as the "Executive Committee." The Executive Committee is elected annually by the membership to run the daily operations, management, and decision-making of Post 188. The Executive Committee shall hire and fire such employees as may be necessary; shall authorize and approve all expenditures; shall require adequate bonds for all persons having the custody of Post funds directly or indirectly; shall appoint all Post committee chairpersons and functionaries as it sees fit; shall hear the reports of all Post committee chairpersons and other functionaries; shall approve and keep current the content of the Post Operations Manual, which defines and regulates the day to day activity of the Post; and generally, shall have charge of and be responsible for the management of all the affairs of Post 188.

Section 3. The Executive Committee shall consist of the current Commander, 1st Vice Commander, 2nd Vice Commander, Adjutant, Finance Officer, Judge Advocate, Sergeant-at-Arms, and Chaplain, all of whom shall be elected by the membership of the Post. These members of the Executive Committee are also commonly referred to as the "Officers of the Post ("Officers")." The immediate Past Commander of Post 188 still holding membership in the Post is also a voting member of the Executive Committee, and is automatically appointed, rather than elected, to the Executive Committee.

If, for any reason, the immediate Past Commander cannot or chooses not to serve, the elected members of the Executive Committee shall, by majority vote at a regular meeting of the Executive Committee, appoint a replacement to fill that vacancy in order to maintain the full complement of nine (9) members on the Executive Committee. Past Commanders of Post 188 still holding membership in the Post is to receive preference for this appointment, but any distinguished member may be appointed. If the

appointee is not a Past Commander in fact, then the appointee's title on the Executive Committee shall be "Counselor." Such appointments shall be confirmed by majority vote of the members present (including Executive Committee members) at the very next regular membership meeting following the appointment.

In accordance with the National and Department Legion Constitutions and By-Laws, no Post Officer shall hold office in any other veterans organization during his/her term of office. This rule shall not apply to members holding office in the Sons of the American Legion, the Auxiliary, the 40 & 8, or the 8 & 40. It should be noted that the most recent past Post Commander, though a voting member of the Executive Committee, is not a duly elected Officer of the Post, and hence is not constrained from holding office in another veterans' organization if he/she so desires.

Section 4. The Executive Committee of Post 188 shall be elected annually by the Post membership at the regularly scheduled June meeting of each year. Once elected, the new Executive Committee shall take office at the next regularly scheduled Post 188 membership meeting (usually in July).

Section 5. The election process shall be as follows:

Not less than fifteen (15) days prior to the regularly scheduled Post 188 membership in May, the Executive Committee shall, by majority vote, appoint a Nominating Committee. The Nominating Committee shall consist of three (3) paid-up current members of Post 188, of which one (1) shall be a current member of the Executive Committee.

The Nominating Committee shall present at the May membership meeting their list of nominees for each member of the incoming Executive Committee. All nominees must be paid-up members of Post 188. All nominees must have agreed in writing to the Nominating Committee that they accept their nomination, and that they will serve if elected.

After the May membership meeting, but not less than fifteen (15) days prior to the regularly scheduled June membership meeting at which the Post 188 annual elections are held, the Post Adjutant shall place a notice in the Harrisonburg Daily News-Record advising all Post 188 members of the time, date, and location of the upcoming election.

The Post Adjutant shall also, after the Post 188 May membership meeting, but not less than fifteen (15) days prior to the regularly scheduled Post 188 June membership meeting at which annual Post elections are held, at the Post facility at 350 Waterman Drive, Harrisonburg, Virginia, 22802, post and display prominently the list of nominees for the incoming Executive Committee as reported by the Nominating Committee at the May membership meeting.

Nominations for the Executive Committee will also be accepted from the floor at the June membership meeting at which elections are held. Nominees from the floor must be present, be paid-up members, and agree to accept their nomination, in order to stand for election.

At the June Post 188 membership meeting, the list of all nominations for the Executive Committee, both those from the Nominating Committee and from the floor, shall be read. If a member is nominated for more than one position on the Executive Committee, that person must choose for which office he/she will stand for election, and so inform the membership. A member can only stand for one (1) Executive Committee position in any given election.

Voting will be by paper ballot. The Post Adjutant is responsible for preparing the ballots at the direction

of the Executive Committee. Should there be only one (1) nominee ("candidate") for a particular position, the Commander or Officer Presiding at the meeting shall direct the Adjutant to cast and record a unanimous vote in favor of the nominee for that position.

The nominee ("candidate") receiving the highest number of votes for any particular Office on the Executive Committee is elected to that Office. The newly elected Executive Committee member shall be sworn in and take office at the next regularly scheduled Post 188 membership meeting (usually in July).

Section 6. All vacancies occurring in the elected offices of the Executive Committee, from any cause other than the expiration of the term, shall be filled by majority vote of the remaining members of the Executive Committee. A person so appointed shall hold office for the unexpired term of the Executive Committee member who is being succeeded. Such appointments shall be confirmed by majority vote of the members present (including Executive Committee members) at the very next regular membership meeting following the appointment.

A vacancy may be deemed to exist when a member of the Executive Committee misses three (3) successive regularly scheduled Post 188 full membership meetings; or misses three (3) successive regularly scheduled Executive Committee meetings.

Section 7. A member of the Post Executive Committee may be removed from office for reasons which include, but are not limited to: incompetence; inefficiency; and conduct unbecoming an Officer of the Post. A vote of two-thirds (6 votes) of the entire Executive Committee is required for the removal of an Executive Committee member. A member of the Executive Committee so removed may appeal his/her removal to the membership only at the very next membership meeting following the removal; and shall, upon two-thirds (2/3) vote for reinstatement by members attending that meeting (including Executive Committee members), be reinstated to office.

Article III - Post Executive Committee Meetings

Section 1. The Post Executive Committee shall meet for organization and such other business as may come before it at the call of the Post Commander within ten (10) days after the installation of a slate of new officers (usually in July). Thereafter, the Executive Committee shall meet thirty (30) minutes prior to the regularly scheduled monthly Post 188 membership meetings, which are the second Tuesday of each month. A regular Executive Committee meeting shall also be scheduled for the fourth Tuesday of each month, except that if the Post Commander determines that there is no business on the agenda, he may cancel the meeting. The Adjutant will then notify all members of the Executive Committee not less than twenty-four (24) hours prior to the scheduled meeting, that the meeting has been cancelled. Notification by the Adjutant of cancellation of the meeting may be by phone, e-mail, or in person.

Section 2. Five (5) members of the Post 188 Executive Committee shall constitute a quorum for Executive Committee meetings.

Section 3. The Post Adjutant shall call a special meeting of the Executive Committee upon the joint written request of five (5) or more members of said committee. Such meetings must convene within ten (10) days of said request, with each committee member receiving a minimum of twenty-four (24) hour notice. Notice can be by phone, e-mail, or in person. No business other than that which is stated in the call will be transacted at said special meeting.

Section 4. Any Post 188 member in good standing may attend an Executive Committee meeting, but must have the majority consent of the Executive Committee members present in order to be heard on any matter.

Section 5. Executive Committee members must be physically present at meetings in order to vote. Voting by mail, telephone, electronic media, or any other kind of proxy is not permitted.

Article IV - Duties of the Officers of Post 188

Section 1. Duties of Post Commander: It shall be the duty of the Post Commander to preside at all meetings of the Post and to have general supervision over the business and affairs of the Post. The Post Commander shall be the Chief Executive Officer of the Post. The Post Commander shall approve all orders directing the disbursement of funds. The Post Commander shall, subject to the confirmation of the Executive Committee, appoint and remove committee chairmen and other functionaries of the Post. The Post Commander shall perform additional duties and tasks as directed by the Executive Committee.

The Post Commander shall prepare a written annual report which covers the business of the Post for the current year, and which makes recommendations for the ensuing year. This report shall be presented at the annual meeting of the Virginia Legion, and a copy thereof immediately forwarded to the Department Adjutant. This report shall also be made available in a timely manner to the membership of Post 188.

Section 2. Duties of the First Vice-Commander. The First Vice-Commander shall assume and discharge the duties of the Post Commander in the absence or disability of the Commander; or when called upon to do so by the Post Commander or the Executive Committee. The First Vice-Commander also customarily serves as Chairperson of the Membership Committee.

Section 3. Duties of Second Vice-Commander: The Second Vice-Commander shall assume and discharge the duties of the Post Commander in the absence of both the Commander and the First Vice-Commander; or when called upon to do so by the Executive Committee. The Second Vice-Commander also customarily encourages,

develops, and oversees Post Activities and Programs at membership and other meetings of the Post.

Section 4. Duties of Post Adjutant: The Post Adjutant shall have charge of, and keep a full and correct record of, all proceedings and all meetings; keep such records as the National and State Legions require; render reports of membership annually or when called upon to do so at a meeting; and under the direction of the Post Commander and Executive Committee handle all correspondence of the Post, and other matters of Post administration as assigned.

After the May membership meeting, but not less than fifteen (15) days prior to the regularly scheduled June membership meeting at which the Post 188 annual elections are held, the Post Adjutant shall place a notice in the Harrisonburg Daily News-Record advising all Post 188 members of the time, date, and location of the upcoming Post 188 election.

The Post Adjutant shall also, after the Post 188 May membership meeting, but not less than fifteen (15) days prior to the regularly scheduled Post 188 June membership meeting at which annual Post elections are held, at the Post facility at 350 Waterman Drive, Harrisonburg, Virginia, 22802, post and display prominently the list of nominees for the incoming Executive Committee as reported by the Nominating Committee at the May membership meeting.

Section 5. Duties of Post Finance Officer: The Post Finance Officer shall have charge of all finances and see that all funds are safely deposited in a local bank or banks. The Finance Officer shall report once a month to the Executive Committee, and at the monthly membership meetings, the condition of the

finances of the Post. At these meetings, the Finance Officer will also make prudent recommendations concerning both the fundraising and disbursement requirements of the Post.

The Post Finance Officer shall sign all checks disbursing the monies of the Post, and shall furnish such surety bonds in such sums as shall be fixed by the Executive Committee.

The Post Finance Officer will assure that all Federal, State, and Local governmental taxes, fees, licenses, and reports required of Post 188 are filed and paid in a timely fashion; and that proper records of these filings and payments are kept at and securely retained by the Post.

The Post Finance Officer will assure that all National and State Legion fees, monies, and financial reports required of Post 188 are filed and paid in a timely fashion; and that proper records of these filings and payments are kept and securely retained by the Post.

Section 6. Duties of Post Judge Advocate: The Post Judge Advocate shall advise the Executive Committee and Post membership on various legal matters, to include the construction and interpretation of the National and State Legion Constitution and By-Laws, and shall perform such other duties as may be assigned by the Executive Committee.

The Post Judge Advocate shall preside at the trials of Post 188 members, and will conduct pre-trial investigations and trial proceedings in accordance with the By-Laws and procedures established by the Department Legion for such matters. He shall have power and authority to pass upon the materiality and relevancy of all the evidence presented and shall have general power to prescribe the necessary and reasonable rules and regulations for the orderly procedure of trials and other legal matters.

Section 7. Duties of Sergeant-at-Arms: The Sergeant-at-Arm shall preserve order at meetings; individuals who bring alcohol into a meeting, or individuals who are intoxicated at a meeting, shall be escorted off the Post property by the Sergeant-at-Arms; and the Sergeant-at-Arms shall perform other duties as may be assigned by the Executive Committee.

Section 8. Duties of Post Chaplain: The Post Chaplain is charged with the spiritual welfare of his/her Post Comrades. The Chaplain will offer nonsectarian divine services for Post Meetings, funerals, dedications, public functions, and other occasions as may be required. The Chaplain will function in compliance with such rules for ceremonial rituals as are recommended from time to time by the National and Department Legion.

Article V - Delegates

Section 1. Post 188 Delegates and Alternates to a National or Department Legion convention shall be elected at a membership meeting of the Post held not less than twenty (20) days prior to the date of such convention.

Article VI - Appointments

Section 1. The Post Commander, immediately upon taking office each year, shall appoint, subject to confirmation by the Executive Committee, the following functionaries: Post Service Officer; and Post Historian.

Section 2. The Post Commander may also appoint at any time, subject to confirmation by the Executive Committee, additional functionaries including, but not limited to: Assistant Post Adjutant; Assistant Finance Officer; and Post Parliamentarian.

Section 3. The Post Commander, immediately upon taking office each year, shall appoint, subject to confirmation by the Executive Committee, Chairpersons for, and members to, the Standing Committees of Post 188. The Standing Committees of Post 188 include, but are not limited to:

- Americanism Committee
- Ceremonials Committee
- Children and Youth Committee
- Economic Committee
- Finance Committee
- Foreign Relations Committee
- Graves Registration and Memorial Committee
- House and Entertainment Committee
- Legislative Committee

- Membership Committee
- Public Relations Committee
- Security Committee
- Sons of the American Legion Committee
- Veterans Affairs and Rehabilitation Committee
- Visiting or VAVS Committee

Section 4. The Executive Committee may authorize, at any time, new Committees as deemed necessary for the good of the Post, and may appoint Chairpersons for, and members to, such Committees.

Article VII - Resolutions

Section 1. All resolutions of a Department or National scope presented to this Post by a member or reported to this Post by a committee shall merely embody the opinion of this post on the subject, and a copy of same shall be forwarded to Department Legion headquarters for its approval before any publicity is given or action other than mere passage by the Post is taken.

Article VIII - Membership Meetings

Section 1. The regular membership meeting of Post 188 shall be held at the Post Home, 350 Waterman Drive, Harrisonburg, Virginia, 22802, on the second Tuesday of each month, at which such business as may properly be brought up for action may be transacted. Such meetings may be converted into entertainment meetings, as may be deemed advisable by the Executive Committee.

With the exception of entertainment meetings, when specifically authorized by the Executive Committee, the Post bar shall not serve alcohol during membership meetings and there shall be no alcoholic beverages at the meeting. Individuals who bring alcohol into a meeting, or individuals who are intoxicated at a meeting, will be asked to leave the Post property for the duration of the meeting at minimum, and shall be escorted off the Post property by the Sergeant-at-Arms, and/or Sergeant-at-Arms designate(s).

Section 2. The Post Commander, or a majority of the Executive Committee, may call a special membership meeting of Post 188 at any time.

Section 3. Upon written request to the Post Adjutant by ten (10) regular members of Post 188 - that is, members who are not currently serving on the Executive Committee - the Post Adjutant shall call a special membership meeting of the Post. Each such call must state the specific purpose of the meeting.

Section 4. Ten (10) members of Post 188, including members of the Executive Committee, shall constitute a quorum for membership meetings of Post 188.

Section 5. Post 188 members must be physically present at meetings in order to vote. Voting by mail, telephone, electronic media, or any other kind of proxy is not permitted.

Article IX - Notices

Section 1. Every member shall furnish the Post Adjutant with an address for mailing, and, if available, an address for electronic mailings (e-mail).

Section 2. After the May membership meeting, but not less than fifteen (15) days prior to the regularly scheduled June membership meeting at which Post 188 elections are held, the Post Adjutant shall place a notice in the Harrisonburg Daily News-Record advising all Post 188 members of the time, date, and location of the upcoming annual Post 188 election.

The Post Adjutant shall also, after the Post 188 May membership meeting, but not less than fifteen (15) days prior to the regularly scheduled Post 188 June membership meeting at which annual Post elections are held, at the Post facility at 350 Waterman Drive, Harrisonburg, Virginia, 22802, post and display prominently the list of nominees for the incoming Executive Committee as reported by the Nominating Committee at the May membership meeting.

Article X - Rules of Order

Section 1. All proceedings of Post 188 shall be conducted in accordance with Roberts' Rules of Order, except as herein otherwise provided.

Article XI - Discipline

Section 1. Post 188 shall follow the By-Laws of the Department Legion in regard to the disciplining of Post members.

Section 2. In accordance with Department Legion By-Laws, it must be noted that "Club Suspension", "Social Room Suspension", being "Barred" from the bar etc., is NOT the same as suspension from Post 188 or the Department or National Legion. Any member so suspended or expelled does not lose any of the rights or privileges that accompany membership in the American Legion, including the right of access to Legion premises to attend meetings or to participate in American Legion activities, to be a candidate for or serve as an officer of the Post, and to serve on or chair a committee of the Post.

Article XII - Limitations of Liabilities

Section 1. The Post shall incur, or cause to be incurred, no liability nor obligation whatever which shall subject to liability any other Post, subdivision, members of the American Legion, or other individuals, corporations, or organizations.

Article XIII - American Legion Auxiliary, Sons of The American Legion and American Legion Riders

Founded in 1919, The American Legion Auxiliary works side-by-side with the veterans who belong to The American Legion, and is a unique, but parallel, organization to the American Legion. Founded in 1932, Sons of The American Legion exists to honor the service and sacrifice of Legionnaires. Although Sons has its own membership and structure, the organization is not a separate entity, as the Sons are a Program of the American Legion.

Founded in 1993 The American Legion Riders exists to honor the service and sacrifice of Legionnaires. Although the Riders have its own membership and structure, the organization is not a separate entity, as the Riders are a Program of the American Legion.

In addition to the National guidelines the following guidelines will be in place for Shenandoah Valley Post 188.

- 1. The American Legion Rider Emblem will be the only patch recognized and must be worn by National Guidelines.
- 2. Only the American Legion Riders Emblem will be worn by all members at meetings or special events sponsored by the post Legion Riders.
- 3. There will be no three patch motorcycle club colors worn or displayed within the confines of the Post or Rider events.
- 4. Any apparel worn on a Legion rider event must be of good taste and not demeaning of race, color, sex, or national origin.

Article XIV - ARTICLES OF INCORPORATION OF <u>SHENANDOAH VALLEY POST</u> 188, AMERICAN LEGION, INC. A VIRGINIA NONSTOCK CORPORATION

The undersigned, pursuant to Chapter 10 of Title 13.1 of the Code of Virginia, states as follows:

PREAMBLE

These Second Amended and Restated Articles of Incorporation replace the existing Articles of Incorporation, as they were once amended on <u>October 29, 2013</u>.

<u>Shenandoah Valley Post 188</u>, American Legion, Inc. is a fictitious legal entity created by the members of <u>Shenandoah Valley Post 188</u>, American Legion, pursuant to the laws of the Commonwealth of Virginia, in order to authorize <u>Shenandoah Valley Post 188</u>, American Legion, to act in accordance with the rights and obligations of a Virginia nonstock corporation.

All authority of this corporation is derived from and through <u>Shenandoah Valley</u> Post <u>188</u>, American Legion, chartered by The American Legion, Department of Virginia, Inc., chartered by The American Legion, chartered by The Congress of the United States of America.

ARTICLES

- The name of this corporation is <u>Shenandoah Valley</u> Post <u>188</u>, American Legion, Inc.
- 2. The purpose of this corporation is to do those things authorized by the laws of the Commonwealth of Virginia, in particular:
 - To unite fraternally for the mutual benefit, protection and association of the members of <u>Shenandoah Valley</u> Post 188, American Legion.
 - ii. To encourage among the members a closer personal acquaintance and a spirit of mutual cooperation
 - iii. To accumulate, receive and disseminate such information as may be helpful to the members and to provide helpful vocational advice and guidance to its members.
 - iv. To assume full responsibility for the ownership, management and upkeep of the property of Shenandoah Valley Post 188, American Legion; to assume responsibility for all funds, and the raising of such funds necessary to defray the operating expenses of the home operated by Shenandoah Valley Post 188, American Legion for all its members in good standing. The members of Shenandoah Valley Post 188, American Legion shall be the only members of this corporation with voting rights.
 - v. To purchase, lease, hold, sell, develop, mortgage, convey and otherwise acquire and dispose of real estate and personal property necessary or proper for carrying out the purposes of this corporation; to erect, equip and maintain social club houses and other appropriate buildings and locations for the use and enjoyment of the members of **Shenandoah Valley** Post **188**, American Legion, upon and under such rules, regulations and restrictions as fixed by the Bylaws and/or as the Directors may determine and prescribe, and in general to do and perform any and all things which a corporation engaged in a similar business or undertaking may legally do.

- 3. The corporation shall have one (1) class of members with such designations, qualifications, and rights as set forth herein and in the bylaws. Membership in the corporation is limited to members of **Shenandoah Valley** Post **188**, American Legion in good standing.
- 4. There shall be three (3) members of the Board of Directors who shall be elected annually by the members simultaneously to, whose terms shall be coincidental to, and whose members shall be identical to the Commander, Adjutant, and Finance Officer of Shenandoah Valley Post 188, American Legion as set forth in #'s 5, 6, and 7 below.
- 5. In addition to being the Chairman of the Board of Directors of Shenandoah Valley Post 188, American Legion, Inc., the Commander of Post 188 shall also be the President of **Shenandoah Valley** Post **188**, American Legion, Inc.
- 6. In addition to being a Director of Shenandoah Valley Post 188, American Legion, Inc., the Adjutant of Post 188 shall also be the Vice President and Secretary of Shenandoah Valley Post 188, American Legion, Inc.
- 7. In addition to being a Director of Shenandoah Valley Post 188, American Legion, Inc., the Finance Officer of Post 188 shall also be the Treasurer of Shenandoah Valley Post 188, American Legion, Inc.
- 8. The name of the corporation's current registered agent is William Hudelson, an individual who is a resident of Virginia.
- 9. The corporation's current registered office address is 350 Waterman Drive, Harrisonburg, VA 22802.
- 10. The current directors of the corporation are:

Chairman Bruce Webb,

Vice President & Secretary William Hamblin,

Treasurer William Hudelson,

- 11. The duration of this corporation is unlimited.
- 12. These Second Amended and Restated Articles of Incorporation may be amended by a majority vote of the members constituting a quorum of the members in good standing, as authorized by VA Code §13.1-886 D.

Executed on behalf of **Shenandoah Valley** Post **188**, American Legion, Inc. by:

Date: January 12, 2016

President

Corporate ID # 0364052-1

Bruce-Webb

Article XV - Amendments

Section 1. These By-Laws may *be* amended at any Post 188 membership meeting by a vote of two-thirds (2/3) of the members in good standing attending the meeting: Provided that the proposed amendment shall have been submitted in writing and read at the membership meeting of the immediately preceding month; and provided further that written notice shall have been given to all members not less than ten (10) days in advance of when such amendment is to be voted upon, notifying said members that at such meeting a proposal to amend the By-Laws is to be voted upon. This written notice may be given in the form of an announcement in the Harrisonburg, Virginia Daily News-Record, and otherwise as deemed appropriate by the Executive Committee.

Article XVI - Adoption Details of These By-Laws

All proper procedures pertinent to adoption of these By-Laws having been fulfilled, these By-Laws were adopted by a two-thirds (2/3) vote of the members present at the regular Post 188 membership meeting on **January 12**, **2016** as witnessed by the undersigned members:

COMMONWEALTH OF VIRGINIA STATE CORPORATION COMMISSION

ARTICLES OF INCORPORATION OF SHENANDOAH VALLEY POST 188 AMERICAN LEGION INC. A VIRGINIA NONSTOCK CORPORATION

The undersigned, pursuant to Chapter 10 of Title 13.1 of the Code of Virginia, states as follows:

PREAMBLE

These Second Amended and Restated Articles of Incorporation replace the existing Articles of Incorporation, as they were once amended on September 4, 2012.

Shenandoah Valley Post 188, American Legion, Inc. is a fictitious legal entity created by the members of Shenandoah Valley Post 188, American Legion, pursuant to the laws of the Commonwealth of Virginia, in order to authorize Shenandoah Valley Post 188, American Legion, to act in accordance with the rights and obligations of a Virginia nonstock corporation.

All authority of this corporation is derived from and through <u>Shenandoah Valley</u> Post <u>188</u>, American Legion, chartered by The American Legion, Department of Virginia, Inc., chartered by The American Legion, chartered by The Congress of the United States of America.

ARTICLES

1. The name of this corporation is **Shenandoah Valley** Post **188**, American Legion, Inc.

2. The purpose of this corporation is to do those things authorized by the laws of the Commonwealth of Virginia, in particular:

- To unite fraternally for the mutual benefit, protection and association of the members of <u>Shenandoah Valley</u> Post <u>188</u>, American Legion.
- ii. To encourage among the members a closer personal acquaintance and a spirit of mutual cooperation
- iii. To accumulate, receive and disseminate such information as may be helpful to the members and to provide helpful vocational advice and guidance to its members.

- iv. To assume full responsibility for the ownership, management and upkeep of the property of Shenandoah Valley Post 188, American Legion; to assume responsibility for all funds, and the raising of such funds necessary to defray the operating expenses of the home operated by Shenandoah Valley Post 188, American Legion for all its members in good standing. The members of Shenandoah Valley Post 188, American Legion shall be the only members of this corporation with voting rights.
- v. To purchase, lease, hold, sell, develop, mortgage, convey and otherwise acquire and dispose of real estate and personal property necessary or proper for carrying out the purposes of this corporation; to erect, equip and maintain social club houses and other appropriate buildings and locations for the use and enjoyment of the members of Shenandoah Valley Post 188, American Legion, upon and under such rules, regulations and restrictions as fixed by the Bylaws and/or as the Directors may determine and prescribe, and in general to do and perform any and all things which a corporation engaged in a similar business or undertaking may legally do.
- 3. The corporation shall have one (1) class of members with such designations, qualifications, and rights as set forth herein and in the bylaws. Membership in the corporation is limited to members of **Shenandoah Valley** Post **188**, American Legion in good standing.
- 4. There shall be three (3) members of the Board of Directors who shall be elected annually by the members simultaneously to, whose terms shall be coincidental to, and whose members shall be identical to the Commander, Adjutant, and Finance Officer of <u>Shenandoah Valley</u> Post <u>188</u>, American Legion as set forth in #'s 5, 6, and 7 below.
- In addition to being the Chairman of the Board of Directors of <u>Shenandoah</u>
 <u>Valley</u> Post <u>188</u>, American Legion, Inc., the Commander of Post <u>188</u> shall also
 be the President of <u>Shenandoah Valley</u> Post <u>188</u>, American Legion, Inc.
- In addition to being a Director of <u>Shenandoah Valley</u> Post <u>188</u>, American Legion, Inc., the Adjutant of Post <u>188</u> shall also be the Vice President and Secretary of <u>Shenandoah Valley</u> Post <u>188</u>, American Legion, Inc.
- In addition to being a Director of <u>Shenandoah Valley</u> Post <u>188</u>, American Legion, Inc., the Finance Officer of Post <u>188</u> shall also be the Treasurer of <u>Shenandoah Valley</u> Post <u>188</u>, American Legion, Inc.

- 8. The name of the corporation's current registered agent is <u>William Hudelson</u>, an individual who is a resident of Virginia.
- 9. The corporation's current registered office address is **350 Waterman Drive**, **Harrisonburg**, VA 22802.
- The current directors of the corporation are: Chairman <u>Randy Rue</u>,
 Vice President & Secretary <u>William Hamblin</u>,

Treasurer William Hudelson,

- 11. The duration of this corporation is unlimited.
- 12. These Second Amended and Restated Articles of Incorporation may be amended by a majority vote of the members constituting a quorum of the members in good standing, as authorized by VA Code §13.1-886 D.

Executed on behalf of Shenandoah Valley Post 188, American Legion, Inc. by:

President

Date: 3/8/16

Corporate ID # 0364052-1

Page 3 of 3

APTICLES OF INCORPORATION OF SHENANDOAH VALLEY AMERICAN LEGION POST \$188, INC.

We, the undersigned, hereby associate to form a non-stock corporation under the provisions of Chapter 10 of Title 13.1 of the Code of Virginia and to that end set forth as follows:

ARTICLE ONE

NAME

The name of the corporation shall be Shenandoah Valley American Legion Post #188, Inc.

ARTICLE TWO

PURPOSES AND POWERS

- 1) The purposes for which the corporation is formed is exclusively for caring for the needs of worthy veterans, the needy children and youth of the area, and other similar nonprofitable purposes, as contemp. ted by \$501(c)(7) of the Internal Revenue Code of 1954, as amended to date.
- 2) The assets of the Corporation shall be at all times dedicated to the charitable purposes set out above, and none of the net earnings shall inure in whole or in part to the benefit of any private individual, association or corporation. If for any reason it becomes necessary to dissolve or liquidate the Corporation, the remaining assets of the Corporation, after its lawful obligations and all other requirements of law are

met and complied with, shall be transferred or conveyed to one or more corporations, societies, or organizations engaged in activities similar to those of the Corporation and qualifying under \$501(c)(7) of the Internal Revenue Code of 1954, as amended to date, as may be specified in a plan of distribution adopted as provided by law or as directed by a court of competent jurisdiction.

- 3) The Corporation may solicit and receive funds and property by gift, transfer, devise or bequest, and may administer and apply such funds and property only in the furtherance of the charitable purposes set out in Paragraph 1) above.
- 4) The Corporation shall not engage in any activities attempting to influence legislation, nor shall it directly or indirectly participate or intervene (including publishing or distributing statements) in any political campaigns on behalf of any candidate for public office or any other activity not within the purposes set out in Paragraph 1) above.
 - 5) The Corporation shall do any and all lawful things which may be necessary, useful, suitable or proper for the furtherance or accomplishment of the purposes and powers of the Corporation, and shall exercise all powers possessed by Virginia corporations of similar character, including the power to own, lease, contract for the purchase and sale of, and to

mortgage or otherwise encumber, real and personal property.

ARTICLE THREE

MEMBERSHIP

Membership in the Corporation shall be through application to and election by the existing membership, as initially constituted by vote of the Board of Directors. Application shall be open to veterans who are interested in the purposes of the Corporation. Each member shall pay such dues as may from time to time be set by the Board of Directors in accordance with the By-Laws. Each member shall be entitled to one vote in all matters coming before membership meetings. Each member shall have full voting rights.

ARTICLE FOUR

BOARD OF DIRECTORS

- 1) The affairs of the Corp ation shall be managed by the Board of Directors.
 - a) The initial number of directors of the Corporation shall be four (4). The number of directors may be increased or decreased from time to time by amendment to the By-Laws.
 - b) The directors shall be elected by and from the voting membership at the annual membership meeting and the immediate past President shall serve as a director.

2) The names and addresses of the persons to serve as initial directors are as follows:

Russell G. Mohler, Sr.

Route 1, Box 175 Linville, VA 22834

Ruth Lee

130-A Colonial Drive Harrisonburg, VA 22801

Carlos V. Diehl

Route 11, Box 45 Harrisonburg, VA 22801

Robert W. McQuain

812 Greenbriar Drive Harrisonburg, VA 22801

ARTICLE FIVE

REGISTERED AGENT

The initial registered office of the Corporation is to be located at 288 N. Main Street, Harrisonburg, Virginia 22801. The name of the City in which the initial registered office is located is Harrisonburg, Virginia. The name of the initial registered agent is Robert W. McQuain, who is a resident of Virginia, a director (the Corporation, and whose business office is the same as the registered office of the Corporation.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands and seals this 10th day of August 1950.

Russell G. Mohler, Sr., Lnurgerater

Ruth Lee Incorporator

Carlos V. Diehl (SEAL)

Robert W. McQuain (SEAL

STATE OF VIRGINIA AT LARGE,

CITY OF HARRISONBURG, to-wit:

The foregoing instrument was acknowledged before me
August
this 10th day of July, 1990 by Russell G. Mohler, Ruth Lee,
Carlos V. Diehl and Robert W. McQuain.

My commission expires March 15, 1992.

Elle & Mekely Notary Public

COMMONWEALTH OF VIRGINIA STATE CORPORATION COMMISSION

September 6, 1990

The State Corporation Commission has found the accompanying articles submitted on behalf of

SHENANDOAH VALLEY AMERICAN LEGION POST #188, INC.

to comply with the requirements of law, and confirms payment of all related fees.

Therefore, it is ORDERED that this

CERTIFICATE OF INCORPORATION

be issued and admitted to record with the articles of incorporation in the Office of the Clerk of the Commission, effective September 6, 1990.

The corporation is granted the authority conferred on it by law in accordance with the articles, subject to the conditions and restrictions imposed by law.

STATE COPPORATION COMMISSION

Commissioner

CORPACPT CIS20423 90-08-31-0079

990 Form

n of Organization Exempt From ome Tax

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

Department of the Treasury Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public. ▶ Information about Form 990 and its Instructions is at www.irs.gov/form990.

2015 Open to Public Inspection

OMB No. 1545-0047

M	<u>A</u>	For the 2015 c	alendar year, or tax	year beginning		, and ending				- -			
	В	Check if applicable:	C Name of organization							D Emp	ployer identii	ication numb	er
emir 1		Address change		AMERICAN	LEGION #1	L88 SHEN VAL	LEY		•	┨	4 4 0 0		
	\Box	Name change	Doing business as								-1492		
7		-	·	O. box if mail is not delivered	ed to street address)			Roo	m/suite		phone number $0 - 4 3 4$	-1887	
		Initial return						1 33	0 303	1007			
		Final return/ terminated				. 5201				- 0		1 0/	07,110
		Amended return	F Name and address of pri		VA 22802	2-5301				G Gros	ss receipts \$		
	\equiv				•			н	(a) Isthisag	roup return	for subordina	tes? Ye	s X No
		Application pending		. HUDELSON	N .				/E3 4			Ye	s No
			350 WATER			00000 500	.	"	(b) Are all su			_	, [] ,,,
驒		·	HARRISONE			<u> 22802-530</u>	1		11 -140	o, " attach a	ı list. (see inst	rucuons)	
		Tax-exempt status:	501(c)(3) X	501(c) (19)	(insert no.)	4947(a)(1) or	527						
	j	Website: N	I/A						(c) Group exe				***
Š.	ĸ	Form of organization:	X Corporation	Trust Association	Other >			L Year of	formation: 1	1982	Mr. Sta	ate of legal dom	icile: V.F
711	100	arti Su	ımmary							<u> </u>			
		1 Briefly de	scribe the organization	n's mission or most s	ignificant activi	ties:							
	dı		ROVIDE SERVIC				TATES	ARME	D FORC	ES			
4	Š	ACCO	RDING TO THE	LAWS PASSED	BY THE C	ONGRESS OF	THE U	NITED	STATE	S ANI	OT C		
	r a	AID	NATIONAL AND	LOCAL CHARI	FIES.								
8	Governance	2 Check thi	s box 🕨 📗 if the org	anization discontinu	ed its operation	s or disposed of mo	re than 2	5% of its	net asset	ts.			.,,
ě		1	of voting members of the							I	3 5		
- TF	ංර ග	i	of independent voting r								4 5		
	ij		nber of individuals emp								5 13		-
	Activities		ber of volunteers (est							1.	6 15		
Ħ	Ā	1	elated business revent								7a		0
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W. C.		8 Contributi	ions and grants (Part \	/III. line 1h)						7,07	72	9	,409
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eer'	Ş.		nt income (Part VIII, co							-16			0
	Re	t	enue (Part VIII, colum						13	9,30)3		3,915
Ą			enue – add lines 8 thro						14	6,20)7	163	3,324
			nd similar amounts pai							5,98	31		.,777
			paid to or for members					E .		J			0
			other compensation, e		*****				8	4,35	59	95	,332
	ses	16a Profession	nal fundraising fees (F	art IX. column (A), fi	ne 11e)	7							0
3	Expenses	h Total fund	nal fundraising fees (P Iraising expenses (Par	t IX column (D) line	25) >		0						
	X	D rotal falla	enses (Part IX, colum	·, (),		, . , . ,			9	1,33	35	88	3,131
Marine			enses. Add lines 13-1			ne 25)			18	1,67	75	185	,240
			less expenses. Subtra							5,46		-21	,916
	- Sa		odd experiees. Oubtra	State to additine	7 			Begi	inning of Cu	rrent Year	r	End of Yea	
į	Assets or Balances	20 Total asse	ets (Part X, line 16)							7,72			.,384
	Ass	21 Total liabil	lities (Part X, line 26)							8,55			,121
g	돌		s or fund balances. Su						39	9,17	/9	377	,263
O STANKE			gnature Block									44.00	
24	Un	der penalties of p	eriury. I declare that I ha	ve examined this retur	n, including acco	ompanying schedules	and stater	ments, an	d to the be	st of my l	knowledge	and belief, i	t is
ne*	tru	e, correct, and co	mplete. Declaration of p	reparer (other than offi	cer) is based on	all information of which	ch prepare	r has any	knowledge	e.			
								•				•	
ļ	Sig	n Si	gnature of officer							q	ate		
	Her	3 .	WILLIAM R.	HUDELSON			FINA	NCE	OFFIC	ER			
1	. 131		pe or print name and tille				*****						
		Print/Type	preparer's name		Preparer's signati	ure			Date	Ch	eck if	PTIN	
•	Paid	.	. KNOTT, CPA		KIRK B. KN	OTT, CPA			06/16	/16 sell	f-employed	P005481	.1.7
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		Only Firm's nam	***	NORTH MAIN									
ļ		·	. UADD	ISONBURG,		02-4622				Phone no.	540	0-434-	-1706
	Mari	Firm's add	this return with the pre					,				X Yes	No
			ction Act Notice, see th			1	· • • • • • • • • • • • • • • • • • • •			<u>.</u>			90 (2015)
i		abermony means	2 7.00 112000, 000 11		•								

Form 990

Department of the Treasury Internal Revenue Service

Ret an of Organization Exempt From In the Tax

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

♦ Do not enter social security numbers on this form as it may be made public.

♦ Information about Form 990 and its instructions is at www.irs.gov/form990.

2014 Open to Fublic Inspection

OMB No. 1545-0047

	<u>A</u>	For the 2014 of	alendar year, or tax year beginning , and ending		
	В	Check if applicable:	C Name of organization) Employe	· Identification number
		Address change	AMERICAN LEGION #188 SHEN VALLEY		
		Name change	Doing business as		492414
		_	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 350 WATERMAN DRIVE	Telephon 540 –	434-1887
		Initial return Final return/	City or town, state or province, country, and ZIP or foreign postal code		
		terminated		Gross rec	eipts \$ 1,749,063
		Amended return	F Name and address of principal officer:	Gluss tec	
		Application pending	WILLIAM R. HUDELSON	return for s	ubordinates? Yes X No
			350 WATERMAN DRIVE H(b) Are all suborc	linates inclu	ded? Yes No
				tach a list. (see instructions)
		Tau avamet status	501(c)(3) X 501(c) (19) ♦ (insert no.) 4947(a)(1) or 527		
		Tax-exempt status: Website: ♦ N	1/A H(c) Group exemp	tion number	•
					M State of legal domicile: VA
	10070707	Form of organization:	Immary		III Clate of (egal definition).
	200 3 200		escribe the organization's mission or most significant activities:		
			PROVIDE SERVICES FOR VETERANS OF THE UNITED STATES ARMED FORCES		
	- JCe		ORDING TO THE LAWS PASSED BY THE CONGRESS OF THE UNITED STATES		'O
•	'n		NATIONAL AND LOCAL CHARITIES.		T
	& Governance	*	is box ♦ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	õ		of voting members of the governing body (Part VI, line 1a)	3	5
			of independent voting members of the governing body (Part VI, line 1b)	4	5
	Activities		nber of individuals employed in calendar year 2014 (Part V, line 2a)	5	9
	Ę.	ŧ		6	15
	Ř		nber of volunteers (estimate if necessary) elated business revenue from Part VIII, column (C), line 12	7a	. 0
			lated business taxable income from Form 990-T, line 34	7b	0
		D Net union	Prior Year		Current Year
	d)	8 Contribut	ions and grants (Part VIII, line 1h)	,500	7,072
	enne	9 Program	service revenue (Part VIII, line 2g)		0
	Reve	10 Investme	ent income (Part VIII, column (A), lines 3, 4, and 7d)	263	-168
	ď	11 Other rev		,573	139,303
Sec.		12 Total reve		,336	146,207
		13 Grants ar	nd similar amounts paid (Part IX, column (A), lines 1–3)	,899	5,981
		14 Benefits	paid to or for members (Part IX, column (A), line 4)		0
	ς,	15 Salaries,	other compensation, employee benefits (Part IX, column (A), lines 5–10)	,310	84,359
	Expenses	16a Professio	onal fundraising fees (Part IX, column (A), line 11e)		0
	e e		draising expenses (Part IX, column (D), line 25) ♦ 0		
	மி	17 Other exp		,852	91,335
		18 Total exp		,061	181,675
		19 Revenue	rede experiedor destructura rementa menta manara manara menta ment	,275	-35,468
	ets or ances		Beginning of Currer	, 497	End of Year 557 , 729
	sset		175	, 457	158,550
	et A			,647	399,179
	∞ 2 €	110000110000110001		, 04 /	333,113
	20033000	COCCO CONTROLOGY	gnature Block	l	ulades and haliof it is
	Un	nder penalties of p	perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of omplete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	or my knov	vieoge and belief, it is
,		k	omplete. Designation of propagation from simosy to design of the simosy propagation and propagation of the simosy propagat		
	C:~	_ • =	signature of officer	Date	· · · · · · · · · · · · · · · · · · ·
	Sig	*' <u>'</u>	WILLIAM R. HUDELSON FINANCE OFFICE		
	Her	1 18687 -	ype or print name and title		
		_	e preparer's name Preparer's signature Date	Check	i PTIN
	Paid			ĺ	LJ"
1		narer Killer	" ADMANDACE ACCOUNTING C TAY COLUTION	's EIN "	26-0004840
	•	Only Firm's nar	721 N MAIN ST	2 C114	
		·	" HADDICONDIDC VA 22902-4622	ne no.	540-434-1706
	May	firm's add	s this return with the preparer shown above? (see instructions)	IG (IU.	X Yes No
			iction Act Notice, see the separate instructions.		Form 990 (2014)
	DAA	aperwork redu			, 5,111 000 (2014)

efile GRAPHIC print - DO NOT PROCESS | As Filed Data -

DLN: 93493155004235

OMB No 1545-0047

Form 990

ganization Exempt From Income Tax Return of

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

▶ Do not enter social security numbers on this form as it may be made public

	Revenue	Service	► Information about Form 990 and its instructions is at <u>ww</u>	w.IRS.g	ov/form990		Inspection	
A Fo	r the 2		dar year, or tax year beginning 01-01-2014, and ending 12-31-2014					
B Cho	eck if ap	oplicable C	Name of organization AMERICAN LEGION 188 SHEN VALLEY		D En	nployer i	dentification number	
Add	ress ch	ange	-14924	14				
Naı	ne char	nge	Oong business as					
_ Init								
Initial return							ullbei	
	Jrn/terπ	ninated	350 WATERMAN DRIVE		(5-	40)434	-1887	
Mπ	enđed r	etum	City or town, state or province, country, and ZIP or foreign postal code HARRISONBURG, VA 228025301				- 4 1 740 052	
☐ App	lication	pending	MARKISONDURG, VA ZZOUZJJUI		G GIG	oss receipi	s \$ 1,749,063	
			F Name and address of principal officer	H(a)	Is this a gr	oup retu	en for	
			WILLIAM R HUDELSON 350 WATERMAN DRIVE		subordinate		Yes ✓ No	
			HARRISONBURG, VA 228025301	H(P)	Are all sub	ordinata	s FyesFNo	
				11(1)	included?	ordinate	5 (65) 110	
I Ta	x-exem	pt status	「501(c)(3) ▼ 501(c) (19) ◀ (insert no) 「 4947(a)(1) or 「 527		If™No," att	ach a lis	t (see instructions)	
j W	ebsite	: >		H(c)	Group exe	mption n	umber 🟲	
K Forr	n of gra	anization 🔽	Corporation Trust Association Other	L Yea	ar of formation	1982	M State of legal domicile VA	
	rt I	Summ						
ance	Т	O PROVI	cribe the organization's mission or most significant activities DE SERVICES FOR VETERANS OF THE UNITED STATES ARMED I GRESS OF THE UNITED STATES AND TO AID NATIONAL AND LO	FORCE: CAL CI	S ACCORDI HARITIES	ING TO	THE LAWS PASSED BY	
ectivities & Governance	2 0	heck this	box 📂 if the organization discontinued its operations or disposed o	f more t	:han 25% of	its net	assets	
š							1	
න් ග	3 N	lumber of	voting members of the governing body (Part VI, line 1a)			3		
ě	4 N	lumber of	independent voting members of the governing body (Part VI, line 1b)			4		
톭	5 T	otal numb	er of individuals employed in calendar year 2014 (Part V, line 2a) .			5		
¥			er of volunteers (estimate if necessary)			6		
			ated business revenue from Part VIII, column (C), line 12			7a		
	ьΛ	let unrelat	ed business taxable income from Form 990-T, line 34	• •	, , ,	71		
					Prior Year		Current Year	
Gi.	8	Contribut	tions and grants (Part VIII, line 1h)			6,500	7,072	
Ĕ	9		service revenue (Part VIII, line 2g)				0	
Какеппе	10		ent income (Part VIII, column (A), lines 3, 4, and 7d)	<u> </u>		263	-168	
щ.	11		venue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u> </u>	22	24,573	139,303	
	12		enue—add lines 8 through 11 (must equal Part VIII, column (A), line		23	31,336	146,207	
	13		nd similar amounts paid (Part IX, column (A), lines 1-3)			6,899	5,981	
	14		and to or for members (Part IX, column (A), line 4)			0		
g¢.	15		other compensation, employee benefits (Part IX, column (A), lines				84,359	
13.es	16a		onal fundraising fees (Part IX, column (A), line 11e)				0	
Expen	b	Total funds	alsing expenses (Part IX, column (D), line 25) 🌬					
Щ	17	Other ex	penses (Part IX, column (A), lines 11a-11d, 11f-24e)	122,852		22,852	91,335	
	18	Total exp	penses Add lines 13–17 (must equal Part IX, column (A), line 25)		20	04,061	181,675	
	19	-	less expenses Subtract line 18 from line 12			27,275	-35,468	
Not Assets or Fund Balances				Beg	inning of Cu Year	irrent	End of Year	
6 K	20	Total ass	sets (Part X, line 16)			0,497	557,729	
2 A	21		phities (Part X, line 26)			75,850	158,550	
2 H	22		ts or fund balances Subtract line 21 from line 20			34,647		
	100		ure Block			· .		
		_	gury, I declare that I have examined this return, including accompany	ing sch	nedules and	stateme	ents, and to the best of	
mv kr	owled	ge and bel	lef, it is true, correct, and complete. Declaration of preparer (other th	an offic	er) (s based	on all in	iformation of which	

preparer has any knowledge

Sign	₽ —	**** gnature of officer		.,,,,44,44	2015-05-27 Date		
Here		ILLIAM R HUDELSON FINANCE OFFICE pe or print name and title	3				
n-:-!	•	Print/Type preparer's name KIRK B KNOTT CPA	Preparer's signature KIRK B KNOTT CPA	Date 2015-05-28	Check If self-employed	PTIN P00548117	
Paid Preparer Use Only		Firm's name ► ADVANTAGE ACCOUNTS address ► 721 N MAIN ST	INTING & TAX SOLUTION		Firm's EIN > 26		
		HARRISONBURG, V					
Marie blas 7DC	4.66	was this roturn with the propers	z chowa shoun? (can instructio	ne l			

***************************************	f Program Service Accomplishments
***************************************	Service
	Program
	Statement of Program
	art III

•
•
chedule O contains a response or note to any line in this Part III
<u>-</u>
heck

Briefly describe the organization's mission $\ddot{\circ}$

RMED FORCES ACCORDING TO THE LAWS PASSED BY TH	LOCAL CHARITIES
PROVIDE SERVICES FOR VETERANS OF THE UNITED STATES A	GRESS OF THE UNITED STATES AND TO AID NATIONAL AND

Isted on	ж	<u> </u>
Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?	rvices on Schedule	Did the organization cease conducting, or make significant changes in how it conducts, any program
N		m

☐ Yes ☑ No

expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, Describe the organization's program service accomplishments for each of its three largest program services, as measured by the total expenses, and revenue, If any, for each program service reported

If "Yes," describe these changes on Schedule O

services? .

(
	77777	
3,026) (Revenue \$	2,955) (Revenue \$) (Revenue \$
173,560 including grants of \$ ANS ACCORDING TO LAWS PASSED BY (2,955 including grants of \$	5,160 including grants of \$ NTATION
173,560 ETERANS ACCO	2,955	5,160 REPRESENTATION
(Code) (Expenses \$ 173,560 including grants of \$ 3, PROVISION OF SERVICES TO MORE THAN 200 LOCAL VETERANS ACCORDING TO LAWS PASSED BY CONGRESS	(Code) (Expenses \$ SUPPORT OF 17 LOCAL AND NATIONAL CHARITIES	(Code PROVIDING LOCAL MEMBERS WITH DISTRICT LEVEL RE
(Code PROVISION OF S	4b (Code SUPPORT OF 17	4c (Code PROVIDING LOC
4	4	4

Form 990 (2014)

) (Revenue \$

including grants of \$

Other program services (Describe in Schedule O

181,675

Total program service expenses 🕨

4

(Expenses \$

4

Check if Schedule O contains a response or note to any line in this Part III

	111 000 (10+1)			Page Z
a	Part It II Statement of Program Service Accomplishments Check if Schedule O contains a response or note to any line in	Service Accomplishments a response or note to any line in this Part III		
щ	Briefly describe the organization's mission		The state of the s	
O P	O PROVIDE SERVICES FOR VETERANS OF TONGRESS OF THE UNITED STATES AND TO	E SERVICES FOR VETERANS OF THE UNITED STATES ARMED FORCES ACOUNTIES OF THE UNITED STATES ARMED FORCES ACOUNTIES	S ACCORDING TO THE LAWS PASSED BY THE	ASSED BY THE
		- The state of the		
2	Did the organization undertake any significant program services the prior Form 990 or 990-EZ?	during the	year which were not listed on	「Yes ▽ No
	If "Yes," describe these new services on Schedule	chedule O		
ω	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	r make significant changes in how it cond	ducts, any program	T Yes ▼ No
	If "Yes," describe these changes on Schedule	iule O		
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section $501(c)(3)$ and $501(c)(4)$ organizations are required to report the amount of grants and allocations to other the total expenses, and revenue, if any, for each program service reported	he organization's program service accomplishments for each of its three largest program services, as measured by Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, xpenses, and revenue, if any, for each program service reported	e largest program services, as m he amount of grants and allocation	easured by ons to others,
&	(Code) (Expenses \$ 173,560 including grants of \$ 3 PROVISION OF SERVICES TO MORE THAN 200 LOCAL VETERANS ACCORDING TO LAWS PASSED BY CONGRESS	173,560 including grants of \$ AL VETERANS ACCORDING TO LAWS PASSED BY	3,026) (Revenue \$)
4	(Code) (Expenses \$ SUPPORT OF 17 LOCAL AND NATIONAL CHARITIES	2,955 including grants of \$	2,955) (Revenue \$)
8	(Code) (Expenses \$ 5,160 PROVIDING LOCAL MEMBERS WITH DISTRICT LEVEL REPRESENTATION	5,160 including grants of \$ IL REPRESENTATION) (Revenue \$	Ò
		The second secon	700000	
<u>4</u>	Other program services (Describe in Sch (Expenses \$ inc	Schedule O) Including grants of \$) (Revenue \$	<u>.</u>
2	Total program service expenses 🕨	181,675		

Par	t IV Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1		No
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		Νo
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		No
4	Section 501(c)(3) organizations. 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	4		
	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		No
	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part 122	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 2	11a	Yes	
	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		No
	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		No
	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	1.1f		No
	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a		No
Ь	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		Νo
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	Yes	
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		No
ь	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Pai	Checklist of Required Schedules (continued)			
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		No
Ь	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part			
L		28a		No
	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
C	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
ь	If 'Yes' to line 35a, 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," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

	The state of the s			
	t IV Checklist of Required Schedules (continued)			
	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2° If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23		No
	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		
	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26		No
	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		No
	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No
	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		No
	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		Nο
	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		Νo
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34		No
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
	If 'Yes' to line 35a, 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," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	· · · · ·	
	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No
	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 197		Yes	

orm	990 (2014)			Page
Par	t V Statements Regarding Other 3 Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable 1a 0 Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b 0			
	Litter the national of a data wild and the first a fine of a fine appreciate			
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	За		No
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
	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)?	4a		No
Ь	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Νo
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6а		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7а		
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year			
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9a	Did the sponsoring organization make any taxable distributions under section 49667	9a		
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
	Section 501(c)(7) organizations, Enter			
	Initiation fees and capital contributions included on Part VIII, line 12 10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter			
a	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
	Section 501(c)(29) qualified nonprofit health insurance issuers.			
	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13a		
	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans			
C	Enter the amount of reserves on hand			

14a Did the organization receive any payments for indoor tanning services during the tax year? **b** If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*.

14a

	1 330 (2014)			Page 6
Pa	Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7 "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes instructions.	b beloges in	Sched	f for a ule O.
	Check if Schedule O contains a response or note to any line in this Part VI			. ,\varpsi
S	ection A. Governing Body and Management			
12	Enter the number of voting members of the governing body at the end of the tax year		Yes	No
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	1		
Ь	Enter the number of voting members included in line 1a, above, who are independent			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		No
б	Did the organization have members or stockholders?	6	Yes	
	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes	
8	year by the following			
	The governing body?	8a	Yes	
	Each committee with authority to act on behalf of the governing body?	8b	Yes	
	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No
<u> </u>	ection B. Policies (This Section B requests information about policies not required by the Internal R	<u>evenu</u>	·	
10a	Did the organization have local chapters, branches, or affiliates?	102	Yes	No.
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10a 10b		No
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	F 1		N =
ь	Describe in Schedule O the process, if any, used by the organization to review this Form 990	774		No
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		No
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
C	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c		
L3	Did the organization have a written whistleblower policy?	13		No
L4	Did the organization have a written document retention and destruction policy?	14		No
	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
	The organization's CEO, Executive Director, or top management official	15a		No
b	Other officers or key employees of the organization	15b		Nο
62	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		
	ction C. Disclosure			
	List the States with which a copy of this Form 990 is required to be filed.			
.8	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply			
9	Own website Another's website Upon request Other (explain in Schedule O) Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year			
20	State the name, address, and telephone number of the person who possesses the organization's books and records •WILLIAM R HUDELSON 350 WATERMAN DRIVE HARRISONBURG, VA 22802 (540) 434-1887	;		

	n 990 (2014)		I- BMH		to linea 2 through 7	h hali	0111 0111	d for a
Pa	"No" response t See instructions	Management, and Disclosure For ea o lines 8a, 8b, or 10b below, describe t O contains a response or note to any line in	the circumstai	nces,	processes, or chang	в вен ges in	Sched	ule O.
			i chi 3 i di c v 1 i v	•				,
	ection A. Governing	Body and Management					Yes	No
1a	Enter the number of votil	g members of the governing body at the end	of the tax	1a	5			
	If there are material diffe body, or if the governing or similar committee, ex	rences in voting rights among members of th body delegated broad authority to an executi blain in Schedule O	ne governing ive committee					
b		g members included in line 1a, above, who a	re	1b	5			
2	Did any officer, director, other officer, director, tru	trustee, or key employee have a family relations. stee, or key employee?	onship or a busi	iness	relationship with any	2		No
3	Did the organization dele	gate control over management duties custon rectors or trustees, or key employees to a m	narily performed	в Бу о	r under the direct or other person?	3		No
4		e any significant changes to its governing do				4		No
5		me aware during the year of a significant div	ersion of the ord	- daniza	ition's assets?	5	-	No
6	-	members or stockholders?				6	Yes	
	_	members, stockholders, or other persons wi						
	more members of the gov	erning body?		•		7a	Yes	
b	or persons other than the	sions of the organization reserved to (or subj				7b	Yes	
8	Did the organization cont year by the following	emporaneously document the meetings held	or written actio	กร นก	dertaken during the	Į		
а	The governing body? .					8a	Yes	
b		nority to act on behalf of the governing body?				8b	Yes	
9	organization's mailing ad	tor, trustee, or key employee listed in Part V tress? <i>If "Yes," provide the names and address</i>	ses ın Schedule (ο		9		No
Se	ection B. Policies (<i>Thi</i>	s Section B requests information about	policies not r	equir	ed by the Internal R	even		<i>e.</i>)
			•		!		Yes	No
		local chapters, branches, or affiliates? .				10a		No
	affiliates, and branches to	tion have written policies and procedures gover ensure their operations are consistent with	the organization	n's ex	empt purposes?	10b		
	the form?	ided a complete copy of this Form 990 to all		•		11a		No
		ne process, if any, used by the organization t						
		a written conflict of interest policy? If "No," g				1.2a		No
	rise to conflicts?	r trustees, and key employees required to di		•		12b		
c	in Schedule O how this was			he po	licy? If "Yes," describe	12 c		
13	Did the organization have	a written whistlebiower policy?				13		No
14		a written document retention and destruction			. , ,	14		No
15	independent persons, con	nining compensation of the following persons parability data, and contemporaneous subst	antiation of the	delib	eration and decision?			
		xecutive Director, or top management officia				15a		No
ь		oyees of the organization				15b		Nο
	If "Yes" to line 15a or 15	o, describe the process in Schedule O (see ii	nstructions)			Į	ļ	
	taxable entity during the	t in, contribute assets to, or participate in a gear?				16a		No
ь	participation in joint venti	ion follow a written policy or procedure requir are arrangements under applicable federal tax cus with respect to such arrangements? .	x law, and take :	steps	to safeguard the	16b		<u></u> ,
Se	ction C. Disclosure							
17		a copy of this Form 990 is required to be file						
18	(3)s only) available for pu	organization to make its Form 1023 (or 102 olic inspection Indicate how you made these	e available. Che	ck all	that apply			
19	Describe in Schedule O w	er's website 🔽 Upon request 🗍 Other (enther (and if so, how) the organization made all statements available to the public during	its governing d	locum) ents, conflict of			
	State the name, address, ►WILLIAM R HUDELSON 350 WATERMAN DRIVE	and telephone number of the person who poss		anızatı	on's books and records	ı		
	HARRISONBURG, VA 22	002 (340)434-188/						(201/

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- *List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
 - ◆ List all of the organization's current key employees, if any See instructions for definition of "key employee"
- ◆ List the organization's five current highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- ♣ List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours	more pers	than on is	one bot	not box h ar	chec c, unle n office ustee	ess er	(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations	(F) Estimated amount of other compensation
	for related organizations below dotted line)	Individual trustee or director	institutional Trustee	Officei	Key employse	Highest compansated employee	Former	(W- 2/1099- MISC)	(W- 2/1099- MISC)	from the organization and related organizations
(1) DON ROBINSON	2 00								0	0
COMMANDER	***************************************			Х				U	U	
(2) THOMAS MILLER JR	2 00			Х				n	0	0
FIRST VICE C	1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		<u> </u>	<				Y		
(3) BILL HAMBLIN ADJUTANT	2 00			x				0	0	0
(4) EDDIE HUMES 2ND VICE COM	2 00			Х				0	0	0
(5) WILLIAM R HUDELSON FINANCE OFFI	2 00			х				0	0	0
(6) BRUCE WEBB CHAPLAIN	2 00			х				0	0	0
(7) BRAD WISMAN JUDGE ADVOCA	2 00			х				О	0	0
(8) MARYIN MUTHERSPAW SR SGT AT ARMS	2 00			х				0	0	0

Part VII	Section A.	Officers, Dire	ectors, Trustees	, Key Employees	, and Highest	Compensated	Employees .	(continued)

	for related 7 (1000 MICC) 2 (1000 MICC)								Reportable compensation from related organizations (W-	C	(F) Estima mount o compens from	ated fother sation the	
		organizations below dotted line)	Individual trustaa or director	Institutional Trustae	Officer	Ke) employee	Highest compensated employee	Former	5\1033-W12C)	2/1099-M15C)	1	ganizat relat organiza	ed
1b c d	Total from continuation sheets Total (add lines 1b and 1c) Total number of individuals (inc	Juding but not l	mited t	tho	se li	·	d above	b b	oo received more th	an			
	\$100,000 of reportable compe	nsation from the	organi	zatioi	n)•				THE MALE AND				
3	Did the organization list any fo on line 1a? <i>If "Yes," complete Sc</i>	rmer officer, dire	ector or	trust <i>lual</i>	ee,	key •	employ	/ee,	or highest compens		_	Yes	No
4	For any individual listed on line organization and related organization and related organization.	1a, is the sum	of repor	table	con	nper If "	nsation Yes," co	and ompl	other compensatio ete Schedule I for su	n from the ch	4		No No
5	Did any person listed on line 1a services rendered to the organi	receive or acci zation? <i>If "Ye</i> s,"	rue com ' <i>comple</i>	pens te Sci	atio hedu	n fro ile J	m any for suc	unre h <i>pei</i>	elated organization o	or individual for	5		No
S	ection B. Independent Cor												
1	Complete this table for your five compensation from the organization	highest compe ition Report coi	nsated npensa	ındej tıon f	pend or th	lent he c	contra alenda	ctor yea	s that received mor	e than \$100,000 o	of n's ta	x vear	
		(A) me and business a						,		(В) ription of services	1	(C) Compens	
		. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,											
2	Total number of independent cont \$100,000 of compensation from	tractors (includ the organization	ng but i	not lii	mıte	d to	those	liste	ed above) who receiv	ved more than			

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

	(A) Name and Title	(B) A verage hours per week (list any hours	ours per more than one box, unless eek (list person is both an officer ny hours and a director/trustee)								(E) Reportable compensation from related organizations (W- 2/1099-MISC)		(F) Estima amount o compens from t organizati	ited f other sation the
		for related organizations below dotted line)	Individual trustae or director	nstitutional Trustee	Officei	Key employee	Highest compensated employee	Folmar	2/1033	-MISC)	2,1000		relati organiza	ed
1b c	Sub-Total . ,	s to Part VII, S	ection A			• •		*						
2	Total number of individuals (inc \$100,000 of reportable compe	cluding but not l	imited t	o the	se l		i abov	e) wl	ho receive	d more th	nan			
3	Did the organization list any fo	rmer officer, dir	ector oi	trus	tee,	key	emplo	yee,	or highes	t compen	sated employee	3	Yes	No No
4	For any individual listed on line organization and related organi	1a.is the sum	of repo	rtable	e coi	mper	nsation Yes," o	and	i other cou lete Sched	mpensation for s	on from the uch	4		No
5	Did any person listed on line 1s services rendered to the organ	a receive or acc ization? <i>If "Ye</i> s,	rue con " comple	npen: ete So	satio ched	on fro ule J	om any for suc	unr ch pe	elated org erson .	anization	or individual for	5		No
Se	ection B. Independent Co	ntractors				1			us that we		ro than # 100 CO/) of		
1	Complete this table for your fiv compensation from the organiz	ation Report co	mpensa	i inde stion	for t	dent he c	contra alenda	r ye	ar ending	wth or w	thin the organizat	ion's	tax year	
	Ni	(A) ame and business a	address							Des	(B) cription of services		(C) Comper	
			***									1		
									-					

Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 🕨

Form 990 (2014)

Part \	7111	Statement of Check of Scheduler		nse or note t <u>o any l</u> i	ne in this Part VIII			
		Check it Scheu	ure o concams a re	nse of note to uny in	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
	1a	Federated cam	paigns 1a	A A A A A A A A A A A A A A A A A A A				
at st	ь	Membership du		6,072				
<u> </u>	"	•						
. . .	C	Fundraising ev	ents 1c					
a∰ Fe	d	Related organiz	zations 1d					
, E	e	Government grant	s (contributions) 1e					
ii is	f	All other contribution	ons, gifts, grants, and 1f	1,000				Ì
ig ig		sımılar amounts no						!
Contributions, Giffs, Grants and Other Similar Amounts	g	Noncash contribute 1a-1f \$	ons included in lines					
9 2	h	Total. Add line:	s 1a-1f		7,072			
				Business Code				
₽	2a			Business code				
<u>ş</u>	ь				<u></u>			
Œ.	c				•			
ž. Ö	d					*****		
33		••••						
Program Serwce Revenue	e e	All other present	am coruco roverno					
ý	f	All other progra	am service revenue					
<u>&</u>	g	Total. Add lines	s 2a-2f	🕦				
	3		ome (including dividen		45			45
	4		ar amounts)					
	5			 -				
		no, ancies i	(ı) Real	(II) Personal				
	6a	Gross rents						İ
	ь	Less rental						
	c	expenses Rental income						
		or (loss)	me or (loss)	<u> </u>				
	d	ivet rental inco	(i) Securities	(II) Other				<u> </u>
	7a	Gross amount from sales of assets other	10,369	(II) Celei				
	ь	than inventory Less cost or						
		other basis and sales expenses	10,582					
	c	Gain or (loss)	-213					
	d	= -	s)		-213			-213
une	8a	Gross income f events (not inc \$	luding					
Other Revenue		of contributions See Part IV, lin	reported on line 1c) ie 18 a					
Ť.	1		penses b]
Ö			(loss) from fundraising (events .				<u> </u>
	9a	Gross income f See Part IV, lin	rom gaming activities					
			a	1,584,285				
	ь	Less direct ex	penses b	1,445,466				
	c	Net income or ((loss) from gaming acti	vities 🕦	138,819	138,819		
	10a	Gross sales of returns and allo		136,710				
	ь	Less cost of g	oods sold b	146,808				
	С	Net income or ((loss) from sales of inve	entory 🛌	-10,098	-10,098		
		Miscellaneous	s Revenue	Business Code	<u>-</u>]
	11a	MISC POST IN	ICOME		9,316	9,316		
	ь	VENDING MAC	CHINE INCOME		1,266	1,266		
	С							
	d	All other revenu	ue					
	e	Total. Add lines	s 11a-11d	🕨	10,582			
	12	Total revenue.	See Instructions	🛌	146,207	139,303		-168
					140,20/	475,143		100

Part IX	Statement of	Functional	Expenses

sect	ion 501(c)(3) and 501(c)(4) organizations must complete all columns. All			olete column (A)	-
D	Check if Schedule O contains a response or note to any line in this		(B)	, , , , , , , , , , , , , , , , , , ,	(D)
	ot include amounts reported on lines 6b, b, 9b, and 10b of Part VIII.	(A) Total expenses	Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	2,955	2,955		
2	Grants and other assistance to domestic individuals See Part IV, line 22	3,026	3,026		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16		·		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	75,367	75,367		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	8,992	8,992		
11	Fees for services (non-employees)				
а	Management				
Ь	Legal				
C	Accounting	2,425	2,425		
d	Lobbying				
е	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	517	517		
12	Advertising and promotion	4,262	4,262		
13	Office expenses	4,244	4,244		
14	Information technology				
15	Royalties				
16	Occupancy	57,776	57,776		
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	9,255	9,255		
21	Payments to affiliates	5,160	5,160		
22	Depreciation, depletion, and amortization				
23	Insurance	7,696	7,696		
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
а					
b	10.0				
c					
d					
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	181,675	181,675	0	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here Fig. if following SOP 98-2 (ASC 958-720)				

Part IX Statement of Functional Expenses

Sect	on 501(c)(3) and 501(c)(4) organizations must complete all columns. All	other organizat	ions must comp	olete column (A)	
	Check if Schedule O contains a response or note to any line in this I		, , <u>, , , , , , , , , , , , , , , , , </u>		<u> </u>
Do n 7b, 8	ot include amounts reported on lines 6b, b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	2,955	2,955		
2	Grants and other assistance to domestic individuals See Part IV, line 22	3,026	3,026		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)			1.110	
7	Other salaries and wages	75,367	75,367		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	8,992	8,992		
11	Fees for services (non-employees)		·		
а	Management				
b	Legal				
C	Accounting	2,425	2,425		
ď	Lobbying				
e	Professional fundraising services See Part IV, line 17				<u></u>
f	Investment management fees				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	517	517		
12	Advertising and promotion	4,262	4,262		
13	Office expenses	4,244	4,244		<u></u>
14	Information technology				
15	Royalties				
16	Occupancy	57,776	57,776		
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials			-	
19	Conferences, conventions, and meetings				
20	Interest	9,255	9,255		
21	Payments to affiliates	5,160	5,160		
22	Depreciation, depletion, and amortization				
23	Insurance	7,696	7,696		
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)		-		
а					
b			-		
c					
d			<u></u>		
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	181,675	181,675	0	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here F if following SOP 98-2 (ASC 958-720)				

art	X	Balance Sheet Check if Schedule O contains a response or note to any line in this Part X			–
		Check if Schedule O contains a response or note to any line in this Part X	(A)		(B)
			Beginning of year		End of year
	1	Cash-non-interest-bearing	103,530	1	61,4
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
į	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section $4958(f)(1)$), persons described in section $4958(c)(3)(B)$, and contributing employers and sponsoring organizations of section $501(c)(9)$ voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	11111 1111	6	
	-	Notes and loans receivable, net		7	
:	7 8	Inventories for sale or use		8	
	8	Prepaid expenses and deferred charges	110		
	9 10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D 496,300			***************************************
	b	Less accumulated depreciation 10b	496,300	10c	496,30
	11	Investments—publicly traded securities	10,557	11	
	12	Investments—other securities See Part IV, line 11		12	
	13	Investments—program-related See Part IV, line 11		13	
	14	Intangible assets	1 100 100	14	
	15	Other assets See Part IV, line 11		15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)	610,497	16	557,72
—⊩	17	Accounts payable and accrued expenses		17	
- 1	18	Grants payable		18	
	19	Deferred revenue		19	
ŀ	20	Tax-exempt bond liabilities		20	
ı	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	**********
iΙ	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified			
5		persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	175,850	23	158,52
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule		25	= 0.00
	26	D	175,850	26	158,55
\neg	20	Organizations that follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 27 through 29, and lines 33 and 34.			
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
annuaranna		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ▼ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds	434,647	32	399,17
	33	Total net assets or fund balances	434,647	33	399,17
	34	Total liabilities and net assets/fund balances	610,497	34	557,72

, , , d () () () ()
undergo the required audit or audits? If the organization did not undergo the in why in Schedule O and describe any steps taken to undergo such audits
was the organization required to undergo an audit or audits as set forth in the 3a No
selection process during the tax year, explain in
If "Yes," to line 2 a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
Both consolidated and separate basis
ndicate whether the financial statements for the year were audited on a separate
ial statements audited by an independent accountant?
Both consolidated and separate basis
indicate whether the financial statements for the year were compiled or reviewed on desiry, or both
statements compiled or reviewed by an independent accountant?
method of accounting from a prior year or checked "Other," explain in
this Part XII
(must equal Part X, line 33, 10 399,179
6.
٥
33, column (A)) 4 434,647
2 181,675
146.207
this Part XI

Form	Form 990 (2014) Part XI Reconcilliation of Net Assets Check if Schedule O contains a response or note to any line in this Part XI		Page 12
hr	Total revenue (must equal Part VIII, column (A), line 12)		, ,
N	Total expenses (must equal Part IX, column (A), line 25)	7	6
ω	Revenue less expenses Subtract line 2 from line 1		1,67
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))		35,468
0 1	Net unrealized gains (losses) on investments		454,04/
O	Donated services and use of facilities		***************************************
7	Investment expenses		
0 0	Prior period adjustments		
9	Other changes in net assets or fund balances (explain in Schedule O)		
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))		399,179
Part	Check if Schedule O contains a response or note to any line in this Part XII	•	
+	Accounting method used to prepare the Form 990 V Cash Accrual Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		Yes No
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both	2a	Z o
5	Separate basis Consolidated basis Both consolidated and separate basis Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate	2b	N o
1	Separate basis Consolidated basis Both consolidated and separate basis		
n	: If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	
, <u>ຜ</u>	As a result of a federal award, was the organization required to und Single Audit Act and OMB Circular A-133?	32	Z o
.	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	36	

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SCHEDULE D

Department of the Treasury

Internal Revenue Service

(Form 990)

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ► Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at <u>www.irs.gov/form990</u>.

OMB No 1545-0047

2014

Open to Public Inspection

	me of the organization ERICAN LEGION 188 SHEN VALLEY		Emp	oloyer identification number
AU				1492414
Pa	organizations Maintaining Donor Ad organization answered "Yes" to Form 990), Part IV, line 6.		
		(a) Donor advised funds		(b) Funds and other accounts
Ĺ	Total number at end of year			
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
1	Aggregate value at end of year			
5	Did the organization inform all donors and donor advis funds are the organization's property, subject to the o	ors in writing that the assets held in dorganization's exclusive legal control?	onor adv	ısed Yes No
5	Did the organization inform all grantees, donors, and o used only for charitable purposes and not for the bene conferring impermissible private benefit?	fit of the donor or donor advisor, or for	any othe	er purpose Yes No
Pa	rt III Conservation Easements. Complete	f the organization answered "Yes"	to Forn	n 990, Part IV, line 7.
1	Purpose(s) of conservation easements held by the org Preservation of land for public use (e.g., recreation Protection of natural habitat Preservation of open space	n or education) Preservation of a	e certifie	d historic structure
2	Complete lines 2a through 2d if the organization held easement on the last day of the tax year	a qualified conservation contribution in	i the form	n or a conservation
	<u> </u>			Held at the End of the Year
а	Total number of conservation easements		2a	
b	Total acreage restricted by conservation easements		2b	
c	Number of conservation easements on a certified hist	oric structure included in (a)	2c	
d	Number of conservation easements included in (c) acc historic structure listed in the National Register		2d	
3	Number of conservation easements modified, transfer	red, released, extinguished, or termina	ted by th	ne organization during
	the tax year ►			
	Number of states where property subject to conservat	non easement is located 🕨		
5	Does the organization have a written policy regarding enforcement of the conservation easements it holds?	the periodic monitoring, inspection, ha	ndling of	fviolations, and Yes No
5	Staff and volunteer hours devoted to monitoring, inspe	ecting, and enforcing conservation ease	ements o	during the year
,	Amount of expenses incurred in monitoring, inspecting	g, and enforcing conservation easemen	its durini	g the year
i	Does each conservation easement reported on line 2(and section 170(h)(4)(B)(ii)?	d) above satisfy the requirements of se	ection 17	70(h)(4)(B)(ı)
•	In Part XIII, describe how the organization reports co balance sheet, and include, if applicable, the text of th the organization's accounting for conservation easem	e footnote to the organization's financi	nd exper al stater	nse statement, and ments that describes
aı	t III Organizations Maintaining Collection Complete if the organization answered "\	es" to Form 990, Part IV, line 8.		
a	If the organization elected, as permitted under SFAS: works of art, historical treasures, or other similar asse service, provide, in Part XIII, the text of the footnote	ets held for public exhibition, education	, or rese	earch in furtherance of public
b	If the organization elected, as permitted under SFAS a works of art, historical treasures, or other similar asso service, provide the following amounts relating to thes	ets held for public exhibition, education	e statem , or rese	ent and balance sheet earch in furtherance of public
	(i) Revenue included in Form 990, Part VIII, line 1			* \$
	(ii) Assets included in Form 990, Part X			▶ \$
2	If the organization received or held works of art, historical following amounts required to be reported under SFAS	rical treasures, or other similar assets 116 (ASC 958) relating to these item	for finan s	cial gain, provide the
a	Revenue included in Form 990 Part VIII line 1			► \$

Assets included in Form 990, Part X

Pa	t III Organizations Maintaining C	ollections of Ar	t, His	tori	cal Tr	easu	res, or O	the	r Similar As	sets (c	ontinued)
3	Using the organization's acquisition, acces collection items (check all that apply)	sion, and other reco	rds, cł	eck a	any of t	he foll	owing that a	re a	significant use	of its	
а	Public exhibition		d	Γ	Loan	orexch	nange progr	ams	1		
b	Scholarly research		e	Γ	Other						
C	Preservation for future generations										
4	Provide a description of the organization's of Part XIII	collections and expl	aın hov	v they	furthe	r the o	rganızatıon	's ex	cempt purpose	n	
5	During the year, did the organization solicit assets to be sold to raise funds rather than	or receive donation to be maintained as	s of ar	t, hist of the	orical organi	treasu zation':	res or other s collection	'sin 7	nılar	_ Yes	┌ No
Pa	rt IV Escrow and Custodial Arran Part IV, line 9, or reported an a	gements. Comp	lete ıf	the o	organi	zation			es" to Form 9	90,	
ia	Is the organization an agent, trustee, custo included on Form 990, Part X?	dian or other interm	iediary	for co	ontribu	tions o	r other ass	etsı		Yes	∏ No
b	If "Yes," explain the arrangement in Part X	III and complete the	e follow	/ing ta	able		_				
									An	юunt	
c	Beginning balance						L	1c			
đ	Additions during the year						<u> </u>	1d			***************************************
e	Distributions during the year							1e			
f	Ending balance						i	1f			
2a	Did the organization include an amount on F	orm 990, Part X, lir	ne 21,1	or es	crow o	rcusto	dial accour	it lia	bility?	Yes	┌ No
b	If "Yes," explain the arrangement in Part XI	II Check here if th	e expla	natro	n has l	oeen pi	rovided in P	art :	XIII		Γ
Pa	rt V Endowment Funds. Complete				d "Yes	s" to F	orm 990,	Par	t IV, line 10.		
1a	Reginning of year halones	(a)Current year	(b)	Pnor y	ear	b (c)Tw	o years back	(d)	Three years back	(e)Four y	ears back
b	Beginning of year balance										
c	Net investment earnings, gains, and losses										
·	net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities and programs										
f	Administrative expenses , .										
g	End of year balance										
2	Provide the estimated percentage of the cui	rrent year end balan	ce (line	≘ 1g,	columr	ı (a)) h	eld as				
a	Board designated or quasi-endowment 🟲										
b	Permanent endowment 🗠										
C	Temporarily restricted endowment >- The percentages in lines 2a, 2b, and 2c sho	uld equal 100%									
За	Are there endowment funds not in the posse		ation t	hat a	re held	and ac	lmınıstered	for	the	Yes	No
	(i) unrelated organizations	<i>.</i>							3a(NO
	(ii) related organizations		. ,						За(i		
ь	If "Yes" to 3a(II), are the related organization	=							3b		
4	Describe in Part XIII the intended uses of t	_								***************************************	
2	Land, Buildings, and Equipme 11a. See Form 990, Part X, line	ent. Complete if	the or	ganı	zation	answ	ered 'Yes'	to	Form 990, Pa	rt IV, lii	ne
	Description of property	,,			Cost or s (invest		(b)Cost or ot basis (othe		(c) Accumulated depreciation	(d) Bo	ok value
	Land			-						+	
	Buildings					196,300				+	496,300
	Leasehold improvements		•			20,200	,	\dashv		+	VUC,UCT
	Equipment		•		******				#18.001	1	
	Other							\dashv			
	I. Add lines 1a through 1e (Column (d) must o		X. colur	nn (B). line 1	0(c).)					496.300

Pal	t III Organizations Maintaining Co	llections of Art,	His	tori	cal Tre	easu	res, or O	ther	Similar As	sets (c	ontinued)
3	Using the organization's acquisition, access collection items (check all that apply)				any of th	ne follo	owing that a	re a			
а	Public exhibition		đ		Loan o	rexch	ange progr	ams			
b	Scholarly research		e	Г	Other						
c	Preservation for future generations										
4	Provide a description of the organization's co Part XIII	ollections and explai	n hov	w they	/ further	the o	rganızatıon	's ex	empt purpose	in	
5	During the year, did the organization solicit of assets to be sold to raise funds rather than t	to be maintained as p	part c	ofthe	organiz	ations	s collection	7		┌ Yes	┌ No
Pa	rt IV Escrow and Custodial Arrang Part IV, line 9, or reported an an	nount on Form 999	0, Pa	art X	<u>, line 2</u>	<u>1</u>				990,	
1a	Is the organization an agent, trustee, custod included on Form 990, Part X?					ions o	r other ass	ets n	ot	┌ Yes	☐ No
b	If "Yes," explain the arrangement in Part XII	(I and complete the f	follov	ving t	able			-	Δτ	nount	
_	_							1c		ilouit.	
C.	Beginning balance						-	1d			
d	Additions during the year						F	1e			
e	Distributions during the year						F	1f		A.	
f	Ending balance Did the organization include an amount on Fo	own OOO Bart V line	21 .	for ac	crow or	CHETO	ـــا ظرعاً عجرمرنت		nlity?	┌ Yes	□ No
2a										•	
b	If "Yes," explain the arrangement in Part XII	I Check here if the	expla	anatio	n has b	een pt	ovided in P	art X	TV line 10		
Pa	rt V Endowment Funds. Complete	(a)Current year	(b)	Pnor y	ear L	c)Tw	o years back	(d)T	hree years back	(e)Four y	ears back
1a	Beginning of year balance	(4)				· · · · · · · · · · · · · · · · · · ·	•				
ь	Contributions		•								
c	Net investment earnings, gains, and losses						****				
đ	Grants or scholarships										
е	Other expenditures for facilities and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curr	ent year end balance	e (lun	e 1g,	column	(a)) h	eld as				
а	Board designated or quasi-endowment 📂										
b	Permanent endowment 🗠										
c	Temporarily restricted endowment 🗠										
	The percentages in lines 2a, 2b, and 2c show	ıld equal 100%									
За	Are there endowment funds not in the posses organization by	sion of the organizat	tion t	hat a	re held :	and ad	lmınıstered	for t		Yes	No
	(i) unrelated organizations			-				•	3a(
	(ii) related organizations					•			. , 3a(<u> </u>
b	If "Yes" to 3a(11), are the related organization Describe in Part XIII the intended uses of the							•	<u>3</u> 1	<u> </u>	<u> </u>
4	t VI Land, Buildings, and Equipme	e organization's end	e or	ะแร เน	zation	ลทรพะ	ered 'Yes'	to F	orm 990. Pa	rt IV. li	ne
26	11a. See Form 990, Part X, line 1		IC 01	gam	244011	Q11577					
	Description of property) Cost or o		(b)Cost or o basis (othe		(c) Accumulated depreciation	(d) Bo	ook value
1a	Land								to min		
b	Buildings				49	96,300					496,300
С	Leasehold improvements		•				'	\perp			
d	Equipment										
е	Other			<u></u>							405 700
	The late of the court of a Column (d) matter of	aual Form GOO Part Y	colin	mn (D	3 line 11	U/c) 1				1	496,300

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Total. (Column (b) must equal Form 990, Part X, col (B) line 25)

Sched	Schedule D (Form 990) 2014		7 atao
Par	Part XI Reconciliation of Revenue per Audited F the organization answered 'Yes' to Form 990,	inancial Statements With Revenue Part IV, lne 12a.	per Return Complete If
1	support pe		—
7	Amounts included on line 1 but not on Form 990, Part VIII, line 12	nt VIII, line 12	
Œ	Net unrealized gains (losses) on investments	23	
р	Donated services and use of facilities		
Ų	Recoveries of prior year grants , , , ,		
ס	Other (Describe in Part XIII)		
ø	Add lines 2a through 2d		
m	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1	but not on line 1	
æ	Investment expenses not included on Form 990, Part VIII, line 7b	rt VIII, line 7b . 4a	
Ω	Other (Describe in Part XIII) ,	4b	
U	Add ines 4a and 4b		4c
5	Total revenue Add lines 3 and 4c. (This must equal Form 990,	Form 990, Part I, line 12)	LO.
Par	Part XII Reconciliation of Expenses per Audited Financial if the organization answered "Yes" to Form 990 Dart IV	ited Financial Statements With Expenses	per Return. Complete
ᆔ	Total expenses and losses per audited financial statements		
8	not on Form 990,	Part IX, line 25	
Ŋ	Donated services and use of facilities		
۵	Prior year adjustments	2b	
U	Other losses		
ט	Other (Describe in Part XIII)		
a	Add lines 2a through 2d		
ო	Subtract line 2e from line 1		m
4	Amounts included on Form 990, Part IX, line 25, bi	but not on line 1:	THE TAX PROPERTY OF THE TA
ø	Investment expenses not included on Form 990, P.	Part VIII, line 7b 4a	
۵	Other (Describe in Part XIII)	4b	
υ	Add lines 4a and 4b		- 54
υ	0 [Form 990, Part I, line 18)	N
Par	Part XIII Supplemental Information		
Prov Part infor	Provide the descriptions required for Part II, lines 3, 5, and 9 Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Po information	19, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part XII, lines 2d and 4b Also complete this part to provide any additional	, provide any additional
	Return Reference	Explanation	
	STATE OF THE PROPERTY OF THE P	TTT TETROGRAM	THE PROPERTY OF THE PROPERTY O

Schedule D (Form 990) 2014

	1																		
			•	2a	ine i	ίΙV,	Par	990,	Form	Q	Yes	ered	answ	ltion	anıza	the organization answered 'Yes' to Form 990, Part IV, line 12a.	th		
Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if	₹	S ≤	leni	ten	Sta	ncial	ina	ted F	Judi	per /	TIE	ven	of Re	non	iliat	econo	Z.	and	1
Page	l	l												1	707	חפאס	chequie D (Form 990) 2014	Bedula	

the organization answered 'Yes' to Form 990, Part IV, line 12a. otal revenue, gains, and other support per audited financial statements	UT n			ь	a I	4	s S	n >	d	u O	5	a D	2 A	1 T	Fall All	4	n Þ	b 0	a I	. A	S S	<i>(</i> 0	<u>а</u>	o P	b	a Z	20	+ +	
	Add lines 4a and 4b	4a and		Other (Describe in Part XIII)..................................	Investment expenses not included on Form 990, Part VIII, line 7b	A mounts included on Form 990, Part IX, line 25, but not on line $f 1:$	Subtract line 2e from line 1		Other (Describe in Part XIII)	Otherlosses	Prioryear adjustments	Donated services and use of facilities	Amounts included on line 1 but not on Form 990, Part IX, line 25	Total expenses and losses per audited financial statements . ,	"	ᆵ	Add lines 4a and 4b	Other (Describe in Part XIII)	Investment expenses not included on Form 990, Part VIII, line 7b	Amounts included on Form 990, Part VIII, line 12, but not on line 1	Subtract line 2e from line 1	Add lines 2a through 2d	Other (Describe in Part XIII)	Recoveries of prior year grants	Donated services and use of facilities	Net unrealized gains (losses) on investments	Amounts included on line 1 but not on Form 990, Part VIII, line 12	Total revenue, gains, and other support per audited financial statements	Form 990,
	46	. #	#		4				2d	2c	2b	2a					•	4b	4a				2d	2c	2Ь	2a		•	č
.							•							-		*													
With the second	-	-													Expense													•	
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1 2e 3 3 3 3 3 3 3 3 3			•												Return.														
1 2e 3 3 3 4c 5 With Expenses per Return																													יווי ליומימ
With Expenses															ě														Ξ

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
	THE PROPERTY OF THE PROPERTY O
	The state of the s

Schedule D (Form 990) 2013 Part XIII Supplemental Information		(continued)
	schedule D (Form 990) 2013	Part XIII Supplemental Information (

Explanation		Annual Annual Control of the Control		Total Annual Control of the Control		T-100-fram		
Return Reference								

Schedule D (Form 990) 2014

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DLN: 93493155004235

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 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.

OMB No 1545-0047

Open to Public

Internal Revenue Service	► Information abo	Attach to Form 990 or Form 990-EZ. Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.lrs.gov/form990.								
Name of the organizat AMERICAN LEGION	io n		Employer ide	Employer identification number 54-1492414						
	ing Activities. Compot required to comp		zation answered "Yes" t	<u> </u>						
1 Indicate whether	the organization raised	funds through any o	f the following activities Ch	eck all that apply						
a Mail solicita		n-government grants								
b Internet and	email solicitations		f Solicitation of go							
c Phone solici	tations		g Special fundraisi	ng events						
d In-person so	licitations									
2a Did the organiza or key employee	tion have a written or or s listed in Form 990, Pa	al agreement with an rt VII) or entity in co	y individual (including office onnection with professional	ers, directors, trustees fundraising services?	Г Yes Г No					
b If "Yes," list the to be compensat	ten highest paid individ ed at least \$5,000 by t	uals or entities (fund he organization	raisers) pursuant to agreen	nents under which the fu	ndraiser is					
(i) Name and addr Individual or entity (fundrai		fundraiser h custody control of	rave from activity or of	(v) A mount paid to (or retained by) fundraiser listed in col (i)	(vi) A mount paid to (or retained by) organization					
	····		lo							
1										
2										
_										
3										
4										
5										
6										
7										
•										
8										
9										
10										
「otal										
3 List all states in v registration or lic	which the organization is ensing	registered or licens	ed to solicit contributions o	r has been notified it is	exempt from					

DLN: 93493155004235 efile GRAPHIC print - DO NOT PROCESS | As Filed Data -OMB No 1545-0047 Supplemental Information Regarding **SCHEDULE G Fundraising or Gaming Activities** (Form 990 or 990-EZ) Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Department of the Treasury Attach to Form 990 or Form 990-EZ. Inspection Internal Revenue Service Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990. Employer identification number Name of the organization AMERICAN LEGION 188 SHEN VALLEY 54-1492414 Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. Indicate whether the organization raised funds through any of the following activities. Check all that apply e Solicitation of non-government grants Mail solicitations Solicitation of government grants Internet and email solicitations Special fundraising events Phone solicitations In-person solicitations 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? Γ Yes Γ If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization (vi) Amount paid to (iv) Gross receipts (v) Amount paid to (i) Name and address of (ii) Activity (iii) Did (or retained by) (or retained by) fundraiser have from activity individual organization fundraiser listed in custody or or entity (fundraiser) col (i) control of contributions? Yes No Total. 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

	1	more than \$15,000 of fund events with gross receipts	greater than \$5,000.	· · · · · · · · · · · · · · · · · · ·		
			(a) Event #1	(b) Event #2	(c) O ther events	(d) Total events (add col (a) through col (c))
			(event type)	(event type)	(total number)	
Φ.	1	Gross receipts				
Revenue	2	Less Contributions				
쬬	3	Gross income (line 1 minus line 2)				
	4	Cash prizes				
40	5	Noncash prizes				
nsec	6	Rent/facility costs				
Direct Expenses	7	Food and beverages .				
_ 당	8	Entertainment				
à	9	Other direct expenses .				
	10	Direct expense summary Add in	nes 4 through 9 in colur	mn (d)		()
	11	Net income summary Subtract I	ine 10 from line 3, colur	mn (d)		
Par	t II	Gaming. Complete if the o \$15,000 on Form 990-EZ, li	rganization answere	d "Yes" to Form 990, Pa	art IV, line 19, or rep	orted more than
Revenue			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Ð.	1	Gross revenue		1,584,285		1,584,285
တို	2	Cash prizes		1,425,857		1,425,857
Direct Expenses	3	Non-cash prizes				
面 ゼ	4	Rent/facility costs				
₫ Ø	5	Other direct expenses		19,609		19,609
	6	Volunteer labor	「Yes % 「No	✓ Yes %	✓ Yes %	
	7	Direct expense summary Add line	es 2 through 5 in column	n (d)		1,445,466
	8	Net gaming income summary Sub	tract line 7 from line 1.	column (d)		138,819
9 a b	Is	ter the state(s) in which the organiz the organization licensed to conduc No," explain				Ves No
10a b		re any of the organization's gaming Yes," explain	licenses revoked, susp	ended or terminated during	the tax year?	· · Yes V No
					~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	

11	Does the organization conduct gaming activities with nonmembers?	nth nonmembers?
17	Is the organization a grantor, beneficiary or trust	
	formed to administer charitable gaming? $$ .	
13	Indicate the percentage of gaming activities conducted in The organization's facility	
, _		100 000 %
1		% TYPE
ţ	בווכנו נונע ומווום מוומ מכסועמא כן נווע לעואסון אווס לונ	Lines the name and address of the person who prepares the organization s gaming/special events books and records
	Name ₩ WILLIAM HUDELSON	
	Address F 350 WATERMAN DRIVE HARRISONBURG, VA 22802	
15a	Does the organization have a contract with a third	party from whom the organization receives gaming
•		No Las F No
۵	If "Yes," enter the amount of gaming revenue received by the organization was amount of gaming revenue retained by the third party was amount.	ıved by the organization ► \$ and the rty ► \$
U		
	Name 🕨	
	Address ▼	
16	Gaming manager information	
	Name 🕨	
	Gaming manager compensation ▼ \$	
	Description of services provided	
	☐ Director/officer ☐ Employee	a Independent contractor
17	Mandatory distributions	
đ	Is the organization required under state law to make	charitable distributions from the gaming proceeds to
	retain the state gaming license?	No Les Les
ō	Enter the amount of distributions required under state law distrib in the organization's own exempt activities during the tax year	uted to other exempt organizations or spent \$
Pa	Part IV Supplemental Information. Provide Part III, lines 9, 9b, 10b, 15b, 15c, 16, instructions).	(G) (A)
	Return Reference	Explanation

Page 3

Schedule G (Form 990 or 990-EZ) 2014

Sch	Schedule G (Form 990 or 990-EZ) 2014			
Ħ	Does the organization conduct gaming activities with nonmembers	activities with nonmembers?		
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity	ary or trustee of a trust or a me	ember of a partnership or other entity	•
	formed to administer charitable gaming?	g7		· · · · · · · · · · · · · · · · · · ·
13	Indicate the percentage of gaming activities conducted in	ivities conducted in		
Ð	The organization's facility			13a
5	An outside facility			13b
4	Enter the name and address of the person who prepares the organization's	son who prepares the organiza	tion's gaming/special events books a	
	Name WILLIAM HUDELSON			, ) , , , , , , , , , , , , , , , , , ,
	Address - 350 WATERMAN DRIVE HARRISONBURG, VA 2280	E 22802		
15a	Does the organization have a contract	organization have a contract with a third party from whom the organization	he organization receives gaming	
г	revenue?		*	・・・・「Yes 下 No
	of gaming revenue	retained by the third party 📭 \$	zatioi 🖣 🕸 and	i the
Ω	If "Yes," enter name and address of the	of the third party		
	Name 🔻			
	Address 🕶			
16	Gaming manager information			1
	Name 🕶			E 5 6 6 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	Gaming manager compensation 🟲 🕏			
	Description of services provided		111111111111111111111111111111111111111	• • • • • • • • • • • • • • • • • • • •
17	Mandatory distributions	☐ Employee	Independent contractor	
Ω.	Is the organization required under state law to make charitable distributions from the gaming proceeds to	te law to make charitable distri	butions from the gaming proceeds to	
	retain the state gaming license?			•
5	Enter the amount of distributions required under state law distributed to other exempt organizations	ired under state law distributed	0	ent ' Yes   No
ŏ	<b>tal Informa</b> 5 9, 9b, 10b,	انطنت	required by Part I, line 2b, icable. Also provide any add	2b, columns (III) and (V), and additional information (see
-	Return Reference	744-1-47	R C 5 J J D 1 + 1 D 5	T- T
l			ראקיםים ביסיי	

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Supplemental Information to Form 990 or 990-EZ

(Form 990 or 990-EZ) SCHEDULE 0

Department of the Treasury Internal Revenue Service

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at

www.irs.gov/form990.

OMB No 1545-0047 2014

DLN: 93493155004235

Open to Public Inspection

Name of the organization AMERICAN LEGION 188 SHEN VALLEY

Employer identification number 54-1492414

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 6	THE AMERICAN LEGION POST 188 IS A VETERAN'S CLUB AND RAISES MONEY FOR CHARITIES AND IS MADE UP OF OVER 200 MEMBERS
FORM 990, PAGE 6, PART VI, LINE 7A	MEMBERS HOLD ANNUAL ELECTION OF OFFICERS WHO MAINTAIN THE OPERATION OF THE CLUB WITHIN THE GUIDELINES OF ITS BY-LAWS
FORM 990, PAGE 6, PART VI, LINE 7B	DECISIONS MADE BY THE GOVERNING BODY ARE BROUGHT TO A MONTHLY MEETING FOR APPROVAL BY THE MEMBERS
FORM 990, PAGE 6, PART VI, LINE 11B	THE FORM 990 IS REVIEWED BY THE GOVERNING BODY AND IS PRESENTED AT A MONTHLY MEETING COPIES ARE MADE AVAILABLE FOR REVIEW UPON REQUEST
FORM 990, PAGE 6, PART VI, LINE 19	COPIES OF THE FORM 990 AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST

Return of Organization Exempt From Income Tax

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

Do not enter Social Security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury

		enue Service						(0)				
Α	For th	ie 2013 calen	dar year, or tax year begi	nning ,	2013, and endi	ng	ID Employ	or Identi	fication Number			
В	Check it	f applicable:	С				1 ' '					
	Ad	dress change	AMERICAN LEGION	#188 SHENANDOAH VAL	LEY			L492				
	Na	me change	350 WATERMAN DR	IVE			E Telepho					
	Init	tiai return	HARRISONBURG, V	A 22802-5301			(540	)) 4	34-1887			
	Te	rminated										
	H	nended return					G Gross re					
	$\vdash$	plication pending	F Name and address of princip	oal officer:		1 ' '	a group return					
	[	, , , , , , , , , , , , , , , , , , ,	SAME AS C ABOVE			H(b) Are all	l subordinates ' attach a list.	included (see ins	1? Yes No tructions)			
<del></del>	Tay-e	exempt status	501(c)(3) X 501(c) (	19 ) (insert no.) 4947(a	1)(1) or 527	] ","",	2112411	•	•			
<del>'</del> _		osite: > N/		+ / / /	i i i i i i i i i i i i i i i i i i i	H(c) Group	exemption nu	ımber 🏲				
		of organization:	X Corporation Trust	Association Other	L Year of forma	tion: 198	2 M/s	tate of l	egal domicile: VA			
K				Association					<b>&amp;</b>			
Pa	1 1	Summar Briefly descri	he the organization's mis-	sion or most significant activitie	s: TO PROV	DE SEF	VICES	FOR	VETERANS OF			
	•	THEN UCSCI	ED CHATEC ARMED	FORCES ACCORDING TO	THE LAWS	PASSED	BY THE	COL	GRESS OF THE			
e e		TUDE ONTE	TIA OT CITALES AND TO AIL	NATIONAL & LOCAL C	HARITIES.	<u></u>						
la												
Governance	2	Check this bo	ox ► if the organizati	on discontinued its operations of	r disposed of m	ore than 2	25% of its	net as	sets.			
	2	Number of vo	ating members of the gove	erning body (Part VI, line Ta)				3	<u> </u>			
∾ర	4	Number of in	dependent voting membe	rs of the governing body (Part \	/I, line 1b)	<b></b> .		4	0			
Activities	5	Total number	of individuals employed	in calendar year 2013 (Part V, I	ne 2a)			5 6	12 15			
ţi	6	Total number	of volunteers (estimate i	f necessary)				7 a	0.			
Ac	7 a	Total unrelate	ed business revenue from	Part VIII, column (C), line 12.				7 b	0.			
	b	Net unrelated	business taxable income	e from Form 990-T, line 34			Prior Year	7.0	Current Year			
				. 165		<u> </u>	5,6	70	6,500.			
ø	8	Contributions	and grants (Part VIII, lin	e 1h)		••	3,0	170.				
교	9	Program serv	rice revenue (Part VIII, III	ne 2g)	. ,		2	93.	263.			
Revenue	10	Investment in	ncome (Part VIII, column	(A), lines 3, 4, and 7d)		``	239,3		224,573.			
СС.	11	Other revenu	e (Part VIII, column (A), i	1 (must equal Part VIII, column	(A) line 12)	· ·	245,2		231,336.			
	12	Total revenue	= aud mes o mought	IX, column (A), lines 1-3)	( () ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (		5,6		6,899.			
	13	Grants and s	imiliar amounts palu (Fait	IX, column (A), line 4)		``		12.				
	14	Benefits paid	to or for members (rait	ee benefits (Part IX, column (A)	lines 5-10)	··	80,8	59	74,310.			
ş												
nse.			fundraising fees (Part IX,	1. (a) (a) (a) (b) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c								
Expenses			sing expenses (Part IX, co	######################################	fine of the filters of the site	100 050						
ш	17	Other expens	ses (Part IX, column (A),	lines 11a-11d, 11f-24e)		•••	119,7	122,852.				
				t equal Part IX, column (A), line			206,231. 204,061					
		Revenue less	expenses. Subtract line	18 from line 12			39,0		27, 275. End of Year			
Net Assets or Fund Balance							ng of Curren		610,497.			
Bala	20	Total assets	(Part X, line 16)	,		• •	598,4		175,850.			
200	21						191,1					
24	22	Net assets or	fund balances, Subtract	line 21 from line 20	· · · · · · · · · · · · · · · · · · ·		407,3	72.	434,647.			
Pa	rt II	Signatur	e Block									
Unde	r penalt	ies of perjury, I de	clare that'l have examined this re	turn, including accompanying schedules a mall information of which preparer has any	nd statements, and to knowledge.	the best of n	ny knowledge	and beli	ef, it is true, correct, and			
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He	re		LIAM R. HUDELSON print name and title.			LINU	INCE OF I	ДСШ				
			reparer's name	Preparer's signature	Date		Check	if	PTIN			
		•			r /10	/1 /	-	<u> </u>	DAAE #0117			
Pai		KIRK E		KIRK B. KNOTT, CPA	5/12		self-employe	ed	P00548117			
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Par	IIII S	tateme	nt of I	-rogr	alli Se	VICE F	o or note	to any	line in th	is Part III		, , , , , , , , , , , ,			<u></u>		. ]
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2	Did the or	rganizatio	n unaei maa	ilake ai	iy Signin	cant proj	grann servi	000 001						🗍	Yes	X	No
	If 'Yes,'	) or 990-	⊑∠ { 4lm o o o m		ruione n	n Schad	lula O									_	
_	If Yes,	describe	inese i	iew se	ducting	or mak	e significa	ant cha	nges in h	ow it conduc	cts, any pro	gram servi	ices?	П	Yes	X	No
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4											report the	amount of g	rants ar	id alloca	itions to	)	
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ૃત્	THE CHECKHST OF REQUIRED CONCRETE		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	1		Х
2	Schodula R. Schodula of Contributors (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.	3		X
4	in effect during the tax year? If 'Yes,' complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III	5		Х
6	the desired finds as any similar funds or accounts for which donors have the right	6		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.	8		Х
9	for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.	9		Х
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V	10	30783183	X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		10 (1) 12 (5 to	
	a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule  D, Part VI	11 a	Х	
	b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.	11 b		Х
	c Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII	11 c		Х
	d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.	11 d		Х
	e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11 e		Х
	f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X	111		Х
12	a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII.	12a		Х
	b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13		Х
14	a Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
	b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV	14b		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV	16		Х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)	17		х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	18		Х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.	19	Х	
20	a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H	20		Х
	h If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20 b		

ar	t IV Checklist of Required Schedules (continued)		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organizations or government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX. column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III	22		<u>X</u>
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J	23		X
	a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and	24a		Х
i	b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
•	c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	24c		
	d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
25	a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I	25a		
ı	b is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule I. Part I.	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons?	26		Х
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part III.	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			X
	a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28a		^
	<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28b		Х
	c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an	28c		X
29	the does not be a does not be a does not contributions? If 'Yes,' complete Scredule W	29	ļ	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	30		Х
31	and cease operations? If 'Yes,' complete Schedule N, Part I	31	<u> </u>	X
32	the standard of or transfer more than 25% of its net assets? If 'Yes.' complete	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I	33		X
	Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV,	34		X
35	and v, line it	35a	<del>' </del>	<del>  ^</del>
	<b>b</b> If 'Yes' to line 35a, 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,' complete Schedule R, Part V, line 2		)	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2			
37	and that is			<u> </u>
38	2. The Catachile Condition of provide explanations in Schedule O for Part VI. lines 11b and 19?	. 38	Х	
	MANAL AND AS A DATE OF THE PARTY OF THE PART		~ ດດሰ	/2013

Part V Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response or note to any line in this Part V...... No Yes n 1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . . . . . . . . . . . . 1 a 0 **b** Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable ...... c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming 1 c (gambling) winnings to prize winners?..... 2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return .... b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? ..... X 2 b Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) 3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?..... X 3 b b If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O. . 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a Χ financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a b If 'Yes,' enter the name of the foreign country: ▶ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. X 5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . . . . 5 a X b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?..... 5 c c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?..... 6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization X 6 a solicit any contributions that were not tax deductible as charitable contributions?..... b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were 6 b not tax deductible?.... Organizations that may receive deductible contributions under section 170(c). a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and Χ 7 a services provided to the payor?.... 7 b b If 'Yes,' did the organization notify the donor of the value of the goods or services provided? . . . . . . . c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Х 7 c d If 'Yes,' indicate the number of Forms 8282 filed during the year..... Х e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?.... 7 e X f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?... 7 f g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 7 g h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a 7 h Form 1098-C?..... Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8 9 Sponsoring organizations maintaining donor advised funds. 9 a **b** Did the organization make a distribution to a donor, donor advisor, or related person?..... 10 Section 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on Part VIII, line 12...... b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . . 11 Section 501(c)(12) organizations. Enter: a Gross income from members or shareholders..... b Gross income from other sources (Do not net amounts due or paid to other sources 11 h against amounts due or received from them.)..... 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?..... 12a b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year...... 13 Section 501(c)(29) qualified nonprofit health insurance issuers. 13 a Note. See the instructions for additional information the organization must report on Schedule O. b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans..... c Enter the amount of reserves on hand ..... X 14 a 14a Did the organization receive any payments for indoor tanning services during the tax year?.... Form 990 (2013)

54-1492414 AMERICAN LEGION 1188 SHENANDOAH VALLEY Form 990 (2013) Part V Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response or note to any line in this Part V..... No Yes 1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable...... 0 1 a 0 **b** Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . . . . . . c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming 1 c (gambling) winnings to prize winners?..... 2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.... X b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . 2 b Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) Χ 3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?...... 3 a b If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O...... 4 a 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)? Χ 4 a b If 'Yes,' enter the name of the foreign country: > See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. X 5 a X b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?..... 5 b 5 c c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?.... 6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization Χ 6 a solicit any contributions that were not tax deductible as charitable contributions?..... b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were 6 b not tax deductible?.... Organizations that may receive deductible contributions under section 170(c). a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and 7 a services provided to the payor?.... 7 b es, did the organization notify the donor of the value of the goods or services provided?..... c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Х 7с Form 8282? ..... d If 'Yes,' indicate the number of Forms 8282 filed during the year..... Х e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?. 7 e Χ 7 f f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?... g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 7 g as required?..... h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a 7 h Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . Sponsoring organizations maintaining donor advised funds. 9 a b Did the organization make a distribution to a donor, donor advisor, or related person?..... 9 b 10 Section 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on Part VIII, line 12...... b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . 11 Section 501(c)(12) organizations. Enter: a Gross income from members or shareholders..... b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)..... 11 b 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?.... 12 a b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year...... 13 Section 501(c)(29) qualified nonprofit health insurance issuers. 13a Note, See the instructions for additional information the organization must report on Schedule O. b Enter the amount of reserves the organization is required to maintain by the states in 13h which the organization is licensed to issue qualified health plans.....

b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O......

c Enter the amount of reserves on hand .....

14a Did the organization receive any payments for indoor tanning services during the tax year?......

Form **990** (2013)

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	ough 7b below	v, an	d fo	r				
Part VI Governance, Management and Disclosure For each Yes response to line 8a, 8b, or 10b below, describe the circumstances, process	es, or change	s in						
Schedule O. See instructions.				X				
Check if Schedule O contains a response or note to any line in this Fait vi				لسلب				
Section A. Governing Body and Management				No				
	5	12.5		14 (5. E.)				
1 a Enter the number of voting members of the governing body at the end of the tax year 1 a  If there are material differences in voting rights among members  If there are material differences in voting rights among members  If the governing body or if the governing body delegated broad								
of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.								
authority to an executive committee or similar committee, explain in Scriedile O.	901	- J						
b Enter the number of voting members included in line 1a, above, who are independent 1b  2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any off	ner			70.42.4				
2 Did any officer, director, trustee, or key employee have a family relationship of a business relation business relationship of a business relation busines		2		<u>X</u> _				
officer, director, trustee of key employees	rision			v				
3 Did the organization delegate control over management duties customarily performed by or under the direct superv of officers, directors or trustees, or key employees to a management company or other person?		3	-	X				
a bit is a marked any cignificant changes to its doverning gocuments		4		Х				
		5		<u>X</u>				
and the organization is assets:		6	$\overline{\mathbf{x}}$					
The DURENUE of the mambars of stockholders?		<del>-</del> +						
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?SEE .SCHEDULE .O.								
members of the governing body?SEESELEDOHAV								
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?	SCH O	7 b	Х					
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year	r by		10 To 37					
		5.4		\$3.35				
The properties hody?		8 a	X					
to the beam with authority to act on hehalf of the governing body?		8 b	Х					
w v v v v v v v v v v v v v v v v v v v	u at the	9	l	Х				
			- Co					
Section B. Policies (This Section B requests information about policies not required by the	e miemanici	1	Yes	No				
10 a Did the organization have local chapters, branches, or affiliates?		10 a		X				
the activities of such chanters, and precedures governing the activities of such chanters, affiliates, and pranctices to	district lieu							
operations are consistent with the organization's exempt purposes?		10 b						
11.2 Has the organization provided a complete copy of this Form 990 to all members of its governing body before tiling the form?		11 a	0535, Gara	<u>X</u>				
to Describe in Schodule O the process, if any used by the organization to review this Form 990. SEE SC	CHEDULE O 🖺			6.6				
12. Did the organization have a written conflict of interest policy? If 'No,' go to line 13		12a		Х				
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise		12b		<u></u>				
Births association regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe	in	12 c						
Schodule O how this was done		13		X				
13 Did the organization have a written whistleblower policy?		14		X				
14 Did the organization have a written document retention and destruction policy:	ient			nyez-ji				
Did the process for determining compensation of the following persons include a review and approval by independence persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	2.5	15 a		X				
a The organization's CEO, Executive Director, or top management official		15b		X				
b Other officers of key employees of the organization				735°				
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)	it with a │		10200 1137	(100 ) (100 )				
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangemen taxable entity during the year?		16a		X				
b if 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard organization's exempt status with respect to such arrangements?	i the	16 b						
Section C. Disclosure								
17 List the states with which a copy of this Form 990 is required to be filed NONE				. — — - 				
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (50 inspection. Indicate how you make these available. Check all that apply.		allable	e tor	puanc				
Own website Another's website X Upon request Other (explain in								
Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and finant the public during the tax year.  SEE SCHEDULE O		ole to						
20 State the name, physical address, and telephone number of the person who possesses the books and records of	the organization:							

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Part VIII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII.....

# Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the

• List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of organization's tax year. compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See instructions for definition of 'key employee.'

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the

• List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 organization and any related organizations. of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

X Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Microsoft Check this box if neither the organization	nor any rela	ted org	aniza	ation	cor	npens	sated	any current officer, dir	ector, or trustee.	
X Check this box it neither the diganization (A)  Name and Title	(B) Average	Positio		(0)			han n an e)	(D)  Reportable	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the
	hours per week (list any hours for related organiza- tions below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	(W-2/1099-MISC)	organization and related organizations
(1) EDDIE HUMES COMMANDER	- 2 -			Х				0.	0.	0 .
(2) THOMAS MILLER, JR VICE COMMANDER	2			Х				0.	0.	0
(3) BILL HAMBLIN ADJUTANT	2			Х				0.	0.	0
(4) DON ROBINSON 2ND VICE CMDR	2			Х				0.	0.	0
(5) WILLIAM R. HUDELSON FINANCE OFFICER	2			Х			_	0.	0.	0
(6) BRUCE WEBB CHAPLAIN	$-\frac{2}{0}$		_	Х			<u> </u>	0.	0.	0
(7) BRAD WISMAN  JUDGE ADVOCATE				Х	ļ <u>.</u>			0.	0.	0
(8) GEORGE BLOMSTROM SGT AT ARMS				Х				0.	0.	C
(9)		-	<u> </u>	-	_					
(10)		<del>-</del>	-	-	_					
(11)		-		_	<u> </u>	<u> </u>	-			
(12)			-	-	-					
(13)	_		-	-	$\vdash$	-	+			
(14)		-			<u>L</u>					

(A) Name and title  (B)  Average hours per week (list any hours for related organization from related organization below dotted line)  (B)  Average hours per week (list any hours for related organization from the organization from the organization from the organization (W-2/1099-MISC)  (B)  Position (do not check more than one box, unless person is both an officer and a director/fustlee)  (ID)  Reportable compensation from the organization from the organization (W-2/1099-MISC)  (W-2/1099-MISC)  (IE)  Reportable compensation from the organization (W-2/1099-MISC)  (W-2/1099-MISC)  (ID)  Reportable compensation from the organization (W-2/1099-MISC)  (W-2/1099-MISC)	Part VIII Section A. Officers, Directors, Trus	itees, l	۹ey	Ŀm	pic	ye	es, a	Ina	nighest con	pensacoa cinp.	<u> </u>
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1 b Sub-total.  c Total from continuation sheets to Part VII, Section A  d Total (add lines 1b and 1c).  2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization   Yes   No    3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If Yes, complete Schedule J for such individual.  4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If Yes' complete Schedule J for such individual.  5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If Yes,' complete Schedule J for such person.  5 Section B. Independent Contractors  1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.  (A)  Name and business address  2 Total number of independent contractors (including but not limited to those listed above) who received more than  2 Total number of independent contractors (including but not limited to those listed above) who received more than	(23)	4	-	1							
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1 b Sub-total.  c Total from continuation sheets to Part VII, Section A.  d Total (add lines 1b and 1c).  2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization on line 1a? If Yes, complete Schedule J for such individual.  4 For any individual listed on line 1a, is the sum of reportable compensation and related organization and related organizations greater than \$150,000? If Yes complete Schedule J for such individual.  5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If Yes, complete Schedule J for such person.  Section B. Independent Contractors  Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.  (A)  Name and business address  Compensation  2 Total number of independent contractors (including but not limited to those listed above) who received more than  (B)  Description of services  Compensation	(24)		·								
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Total from continuation sheets to Part VII, Section A.  d Total (add lines 1b and 1c).  2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ist any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual.  4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual.  5 Did any person listed on line 1 a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person.  5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person.  5 Lomplete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.  (A)  Name and business address  Compensation  2 Total number of independent contractors (including but not limited to those listed above) who received more than	(25)		1								
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d Total (add lines 1b and 1c).  2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual.  4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual.  5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person.  5 Ection B. Independent Contractors  1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.  (A)  Name and business address  Compensation  2 Total number of independent contractors (including but not limited to those listed above) who received more than	c Total from continuation sheets to Part VII, Section	on A						•	<u> </u>		<u> </u>
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3											T-200 SS
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual.  5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person.  5 Eaction B. Independent Contractors  1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.  (A)  Name and business address  Description of services  Compensation  Total number of independent contractors (including but not limited to those listed above) who received more than	3 Did the organization list any former officer, direct	tor, or tr	ustee	, ke	у е	mplo	oyee,	or l	highest compens	ated employee	
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5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization of individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person.  5 X  Section B. Independent Contractors  1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.  (A)  Name and business address  Description of services  Compensation  2 Total number of independent contractors (including but not limited to those listed above) who received more than	such individual										CONTRACT PROPERTY CONTRACT
Section B. Independent Contractors  1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.  (A)  Name and business address  (B)  Description of services  Compensation  2 Total number of independent contractors (including but not limited to those listed above) who received more than	5 Did any person listed on line 1a receive or accrue	e compe	nsati	oņ f	rom	any	unre	elate	ed organization o	r individual	5 X
1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.  (A)  Name and business address  Description of services  Compensation  2 Total number of independent contractors (including but not limited to those listed above) who received more than	for services rendered to the organization? If 'Yes	,' compl	ete S	cne	auie	9 ) [	or suc	en p	person,		
Compensation from the organization. Report compensation for the calendar year ending with a within the organization. Report compensation in the calendar year ending with a within the organization.  (A)  Name and business address  Description of services  Compensation  2 Total number of independent contractors (including but not limited to those listed above) who received more than	1 O I this table for your five highest company	sated in	depe	nder	nt co	ontra	actors	s tha	at received more	than \$100,000 of	
Name and business address  Description of services  Compensation  2 Total number of independent contractors (including but not limited to those listed above) who received more than	compensation from the organization. Report compens	sation for	the	cale	ndar	yea	r end	ing	WITH OF WITHIN THE C	rgarnzaderre tan jer	ır.
2 Total number of independent contractors (including but not limited to those listed above) who received more than	Name and business addr	nee							(E Description	of services	Compensation
	ivaine and ousiness addi	U33									
									-		
			<u> </u>								
	2 Total number of independent contractors (including b	out not lin	nited	to th	nose	liste	ed abo	ove)	who received mor	e than	军情事第5年3月
										40°73	

12 Total revenue. See instructions......

.336

224,573

Form 990 (2013)

rant	X   Statement of Functional Expens	plete all columns. All oth	er organizations must co	mplete column (A).	T
Sectio	n 501(c)(3) and 501(c)(4) organizations must com Check if Schedule O contains a re	esponse or note to any	The second secon		<u>(b)</u>
Do no	of Include amounts reported on lines b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	<b>(B)</b> Program service expenses	(C) Management and general expenses	Fundraising expenses
1 (	Grants and other assistance to governments and organizations in the United States. See	5,558.	5,558.		
	Grants and other assistance to individuals in the United States. See Part IV, line 22	1,341.	1,341.	rangan paga paga paga paga paga	
	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
A 1	Renefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7	Other salaries and wages	65,945.	65,945.		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
	Other employee benefits		0.265		
	Payroll taxes	8,365.	8,365.		
	Fees for services (non-employees):				
а	Management				
b	Legal	0 000	2,393.		
С	Accounting	2,393.	2,393.		
d	Lobbying				
	Professional fundraising services. See Part IV, line 17				
	Investment management fees				
g	Other, (If line 11g amt exceeds 10% of line 25, column				
40	(A) amount, list line 11g expenses on Schedule 0)	3,496.	3,496.		
12	Office expenses	2,676.	2,676.		
13	Information technology				
14	Royalties				
15	Occupancy	89,675.	89,675.		
16	Travel	03/0/01			
17 18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	11,773.			
21	Payments to affiliates	5,125.	5,125		
22	Depreciation, depletion, and amortization				
23	Insurance	6,670.	6,670		
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)			gent and the second of the sec	
_	•	772	772		
	FILL-IN BARTENDER	145	. 145		
	POSTAGE AND SHIPPING	127	. 127		
	PRINTING AND PUBLICATIONS				
	All other expenses				
	Total functional expenses. Add lines 1 through 24e	204,061	. 204,061	. 0	0. 0
25		201/002			l"
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.  Check here   if following				
	SOP 98-2 (ASC 958-720)	TEEA0110L	1	1	Form <b>990</b> (2013

AMERICAN LEGION #188 SHENANDOAH VALLEY Form 990 (2013)

Pai	tΧ	Balance Sheet			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
		Balance Sheet  Check if Schedule O contains a response or note to any line in this Part X	(A) Beginning of year		(B) End of year
			91,880.	1	103,530.
	1	Cash — non-interest-bearing	3270001	2	
	2	Savings and temporary cash investments		3	
	3	Pledges and grants receivable, net		4	
	4	Accounts receivable, net		25 (17.25)	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
A S	7	Notes and loans receivable, net		8	, , , , , , , , , , , , , , , , , , ,
ASSETS	8	Inventories for sale or use		9	110.
T S	9	Prepaid expenses and deferred charges			110.
	100	Land huildings and equipment; cost or other basis.		Salter Salter	
	104	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D		10 c	496,300.
	b	Less: accumulated depreciation	496,300.	11	10,557.
	11	Investments – publicly traded securities.	10,293.	12	10,337.
I	12	Investments – other securities. See Part IV, line 11		13	
1	13	Investments - program-related. See Part IV, line 11		14	
	14	Intangible assets		<u> </u>	
	15	Other assets. See Part IV, line 11		15	610 407
	16	Total assets. Add lines 1 through 15 (must equal line 34)	598,473.	16 17	610,497.
	17	Accounts payable and accrued expenses		18	
	18	Grants payable		19	
	19	Deferred revenue		20	
L	20	Tax-exempt bond liabilities		21	
I A B	21	Escrow or custodial account liability. Complete Part IV of Schedule D		400000	
B	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	Stage Marie Sand Pare Strategy (1914)
Ţ	23	Secured mortgages and notes payable to unrelated third parties	191,101.	23	175,850.
E	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.		25	
	200	Total liabilities. Add lines 17 through 25	191,101.	26	175,850.
N E	26	Organizations that follow SFAS 117 (ASC 958), check here ▶ and complete			NV Spranger Street
		lines 27 through 29, and lines 33 and 34.		27	
Ś	27	Unrestricted net assets		28	
ACCORTO	28	Temporarily restricted net assets		29	
Q R	29	Permanently restricted net assets			
		Organizations that do not follow SFAS 117 (ASC 958), check here ► X and complete lines 30 through 34.			Sec. 3 (Sec. Who are sec. 1)
E U Z D	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	124 647
Ā	32	Retained earnings, endowment, accumulated income, or other funds	407,372.		434,647.
BALANCES	33	Total net assets or fund balances			434,647.
Ĕ	34	Total liabilities and net assets/fund balances	598,473.	34	610, 497. Form <b>990</b> (2013)
ВА	Α				FOITH \$30 (2015)

1	54-	1492414		Pag	e 12
Form	990 (2013) AMERICAN LEGION #188 SHENANDOAH VALLET	- <u></u>			
Part	XI Reconciliation of Net Assets				
		1	23	1,33	36.
1	Check if Schedule O contains a response of note to any  Total revenue (must equal Part VIII, column (A), line 12)	2		4,06	
2	Total revenue (must equal Part VIII, column (A), line 25)	3		7,2	
	a literal fine a from line 1	4		7,3	
_	at the attend belonger at beginning of year (must equal Part X, line 33, column (A))	5		<u> </u>	
	with the desired on investments	6			
	the state of the s	7			
		8			
_	me to the displacements	9			0.
9	Other changes in net assets or fund balances (explain in Schedule O)	<del></del>			
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	43	14,6	<u>47.</u>
<b>6</b>	XII Financial Statements and Reporting				
Par	Check if Schedule O contains a response or note to any line in this Part XII				<u>.                                    </u>
	Check if Schedule O contains a response or note to any line in this is			Yes	No
1	Accounting method used to prepare the Form 990: X Cash Accrual Other				eric. Georgia
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		2 a		X
2 a		ed on a		705	(EPTA)
	If 'Yes,' check a box below to indicate whether the financial statements for the year were complied or years senarate basis, consolidated basis, or both:	04 011 4	55 77 S		6144
	Separate basis Consolidated basis Both consolidated and separate basis		2 b		Х
'n	Were the organization's financial statements audited by an independent accountant?		2.0		25863
	If 'Yes' check a box below to indicate whether the financial statements for the year were audited on a separate	ale			
	basis, consolidated basis, or both:		(Vista)		<b>建</b>
		ļ	20,000 Person 11.	AMUSIUS C	
C	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the auditories, or compilation of its financial statements and selection of an independent accountant?	,	2 c	100 days	49.35
	If the organization changed either its oversight process or selection process during the tax year, explain				(多)(4) 图(4)
_	in Schedule O.		3 a		Х
	Audit Act and FMB CICIDAL A-1331		Sa		Α.
1	b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audits, explain why in Schedule O and describe any steps taken to undergo such audits		3 b		
			Form	990	(2013
BAA	<b>L</b>				

# SCHEDULE D (Form 990)

Supplemental Financial Statements

Complete if the organization answered 'Yes,' to Form 990,
Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

Employer identification number

				54-1492414	
AME]	RICAN LEGION #188 SHENANDOAH Organizations Maintaining Dono	VALLEY  " Advised Funds or Othe	er Similar Func	s or Accounts.	
Part	Organizations Maintaining Dono Complete if the organization answ	vered 'Yes' to Form 990,	Part IV, line 6		
	Complete if the organization and	(a) Donor advised f	unds	(b) Funds and other acco	ounts
_	Total number at end of year	(47			
1	Aggregate contributions to (during year)				
2	Aggregate contributions to (during year)				
3	Aggregate value at end of year				
			assets held in dor	nor advised funds	[ ] N.
	Did the organization inform all donors and dor are the organization's property, subject to the				∐ No
6	Did the organization inform all grantees, dono for charitable purposes and not for the benefit impermissible private benefit?	rs, and donor advisors in white of the donor or donor advisor	, or for any other	purpose conferring Yes	No
A. 34(m)	State of the state				
	Conservation Easements. Complete if the organization ans	wered 'Yes' to Form 990	, Part IV, line 7	7.	
1	Purpose(s) of conservation easements held by	y the organization (check all tr	ial apply).		oros
'	Preservation of land for public use (e.g., I	recreation or education)	Preservation of	f an historically important land	area
	Protection of natural habitat		Preservation of	f a certified historic structure	
				compart on	the
2	Complete lines 2a through 2d if the organization	held a qualified conservation con	tribution in the form	n of a conservation easement on	
_	last day of the tax year.			Held at the End of t	he Tax Year
	Total number of conservation easements			2a	
а	Total number of conservation easements  Total acreage restricted by conservation ease	ments		2b	
b	Total acreage restricted by conservation ease Number of conservation easements on a certi	fied historic structure included	in (a)	2c	
c	Number of conservation easements on a cert	the thistoric structure in 17/06 a	and not on a histor	ic	
d	Number of conservation easements included structure listed in the National Register	in (c) acquired after 8/1/100, a	or terminated by th	ne organization during the	
3	Structure listed in the National Register  Number of conservation easements modified, tra	nsterred, released, extinguished,	Of Commission of the		
_	tax year ►  Number of states where property subject to conse	envetion easement is located >			
4		payding the periodic monitorit	ng, inspection, har	ndling of violations,	
5		nte it noins/			∐ No
6	Staff and volunteer hours devoted to monitoring,	inspecting, and enforcing conser	rvation easements of	during the year	
_	<b>.</b>				
7	Amount of expenses incurred in monitoring, insp				
8	Does each conservation easement reported of and section 170(h)(4)(B)(ii)?				☐ No
9	In Part XIII, describe how the organization report include, if applicable, the text of the footnote		THE PARTY AND AURAN	ca ctatement, and nalable subbl.	and counting for
	conservation easements. Conservation easements. College	actions of Art Historica	Treasures, or	Other Similar Assets.	
	Complete if the organization and	sweign les follour 226	5, 1 aic 17, mis_	<del></del>	
	a If the organization elected, as permitted undo art, historical treasures, or other similar assets h in Part XIII, the text of the footnote to its fina	incial statements that describe	es these items.		
1	b If the organization elected, as permitted undinstorical treasures, or other similar assets held	er SFAS 116 (ASC 958), to rep for public exhibition, education, o	oort in its revenue or research in furthe	statement and balance sheet verance of public service, provide t	NOINS OF ALL
	(A) Povenues included in Form 990, Part VII	I, line 1			
	(i) Assets included in Form 990 Part X			Y	
	If the organization received or held works of art,	historical treasures, or other sime 116 (ASC 958) relating to the	nilar assets for finar ese items:	ncial gain, provide the lollowing	
	a Revenues included in Form 990, Part VIII, lir	ne 1			
	A de tradudad in Form 000 Port V			· · · · · · · · · · · · · · · · · · ·	

chedule D (Form 990) 2013 AMERI Part III Organizations Maintair	ning Collect	IOH5	Ol With Lington		· · · · · · · · · · · · · · · · · · ·	Other S	Similar Asse	<b>ts</b> (cor	itinued	<u>d)</u>
art III				of the	following that are	a signific	cant use of its co	llection		
Using the organization's acquisition, items (check all that apply):	accession, and	other re			ange programs					
a Public exhibition			e Other							
b Scholarly research			e 🗌 Ottler							
c Preservation for future general Provide a description of the organiza	ations ation's collection	s and e	explain how they f	further	the organization's	exempt p	ourpose in			
Part XIII.	ion colleit or re	relve i	donations of art.	histo	rical treasures, or	other si	milar assets	່ງYes		No
Part XIII.  5 During the year, did the organizat to be sold to raise funds rather the Part IV Escrow and Custodial	an to be maint	ained	as part of the org	ganiza	tion's collection?	wered	'Yes' to Forr			
- and Cuctodia	- Arrandeme	mis. v	YOURDICK IF HE	10 OIS	Jan neadon and	WCICG	100 10 1 011			
Ine 9, or reported an a	afflount on i	OHH.	750, rait 73, n							
1 a Is the organization an agent, trus on Form 990, Part X?						r assets	not included	Yes		No
b If 'Yes,' explain the arrangement	in Part XIII and	d comp	lete the followin	ıg tabl	e:			Amount		
						1 c		41104111		
c Beginning balance						1 d				
a Additions during the year										
Distributions during the year										
. mm to the state of the state								Yes		No
	t	- 000	Dart Y ling 717						.	
2 a Did the organization include an a b If 'Yes,' explain the arrangement	in Part XIII. Ch	neck he	ere if the explan	tion h	as been provided	ın Fan	^III			J
Part V Endowment Funds. C	omplete if the	ne orç	<u>janization ans</u>	swer	ed 'Yes' to For	m 990	, Part IV, IIII	(0) 50	our years	hack
	(a) Current ye	еаг	(b) Prior year		(c) Two years back	(d)	Three years back	(e) (	Jul years	DGON
1 a Beginning of year balance								-		
<b>b</b> Contributions								<del> </del>		
c Net investment earnings, gains, and losses										
d Grants or scholarships										
e Other expenditures for facilities						ļ				
and programs								<del> </del>		
f Administrative expenses										
g End of year balance					4551.11			٠		
2 Provide the estimated percentage	e of the curren	t year	end balance (lin	ie 1g,	column (a)) neid a	as:				
a Board designated or quasi-endown	ent ►		% %							
<b>b</b> Permanent endowment ▶	90									
c Temporarily restricted endowme	nt 🟲		⁸							
The percentages in lines 2a, 2b,	and 2c should	equal	100%.							
3 a Are there endowment funds not in				are hel	d and administered	for the		Г	Yes	No
association but								. 3a(i)	163	
aslated examinations					******		,			
(II) related organizations								. 3b		
h If 'Yes' to 3a(ii), are the related	organizations li	isted a	s required on So	chedu	e R?	<i>.</i>		. 30		<u> </u>
4 Describe in Part XIII the intende	d uses of the c	rganiz	ation's endowme	ent fur	nds.					
In the second of the second of the second	Earlinmont					_			V 11	- 10
Complete if the organ	rization ansv	vered	'Yes' to Forn	n 990	), Part IV, line	11a. S	see Form 99	u, Part	<u> </u>	e IU.
Description of property		(a) Cos	t or other basis	(b	Cost or other	(c) A	occumulated preciation	(d) E	Book va	ılue
		(ir	vestment)		pasis (other)	ae Solvens	preciation			
1 a Land						色物型高层层	E AND STREET STREET		496	,300.
<b>b</b> Buildings			496,300.	<u> </u>					-1701	, 500.
c Leasehold improvements				<u></u>						
d Equipment										
e Other				L	- (D) B= 10(-) \		<b>&gt;</b>		196	,300.
Total. Add lines 1a through 1e. (Colum	nn (d) must eq	ual Fo	rm 990, Part X,	colum	n (B), line 10(c).)		Scher	iule <b>D</b> (Fo		
1 m = 1							00,100	···· - 1, ,		

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TON #1	OO CHENANDOAH	VALLEY	54-1492414 Pag
Schedule D (Form 990) 2013 AMERICAN L JION #1 Part VII Investments — Other Securities.	100 BILLIANDOMI	N/A	
Complete if the organization answered	'Yes' to Form 990	, Part IV, line 11b. S	ion: Cost or end-of-year market value
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of Valuat	ion. Cost of Gid-of-year market railed
(1) Financial derivatives			
(2) Closely-held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D) (E)			
(F)			
(G)			
(H)			
(I)			
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)	·	N/A	
Part VIII Investments – Program Related. Complete if the organization answered	d 'Yes' to Form 990	Part IV line 11c S	See Form 990, Part X, line
(a) Description of investment type	(b) Book value	(c) Method of valuatio	n; Cost or end-of-year market val
(1)			
(2)			
(3)			
(4)			
(5)		·	
(6)	<u> </u>		
(7)			
(8)			
(9)			
(10) Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)			
Part IX Other Assets.	N/A	1 D-ut IV line 11d	Soo Form 990 Part X line
Complete if the organization answere	d 'Yes' to Form 990	), Part IV, line II u.	(b) Book value
	escription		
(1)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(10)			
Total. (Column (b) must equal Form 990, Part X, column	(B), line 15.)		
- warning and			
Complete if the organization answered 'Yes' to	Form 990, Part IV, line I (b) Book value	le of 111. See rotti 330,	ratt A, illie 23
(a) Description of liability (1) Federal income taxes	(B) BOOK VAIGO		
(1) Federal income taxes (2)			4. (Guerra Harrist or expression of the
(3)			
(4)			
(5)			Control of the Contro
(6)			
(7)			eli kalenda arang basing pak
(8)			
(10)			
(11)			
Total (Column (b) must equal Form 990, Part X, column (B) line 25.)	,, <b>&gt;</b>		If a shake to the life to a second a
2. Liability for uncertain tax positions. In Part XIII, provide the text of the	footnote to the organization's	tinancial statements that report	s the organization's liability for uncertain
tax positions under FIN 48 (ASC 740). Check here if the text of the footnot		III	Schedule <b>D</b> (Form 990) 2
BAA	TEEA3303L 10/02/13		Contoduce & (Louis 220) E

TON #100 CHENANDONH V	AT.T.EY	54-1492414	Page 4
Schedule D (Form 990) 2013 AMERICAN LLGION #188 SHENANDOAH V.	nte With Revenu	e per Return. N/A	
The state of Dayanga hav Andited Financial Statemer	1162 441611 1704011-	10 por 110 ton	
1. Total revenue, gains, and other support per audited financial statements	******	14-15-17-17-17-17-17-17-17-17-17-17-17-17-17-	
a Amounta included on line 1 but not on Form 990. Part VIII, line 12:			
- Not uproplized gains on investments	2 a		
L Denoted convices and use of facilities	20		
- Desovorios of prior year grants	. 20		
A Office (Deposition in Port VIII.)	.   24	2e	
A CLO CO A Structure 2d		3	
2 Subtract line 2e from line 1			
Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a Investment expenses not included on Form 990, Part VIII, line 75	4a		
1 Other (Departies in Part VIII.)	··   4D	4 c	
		5	
The street of Exponent and the Infancial Statem	IGUEZ AALUL EVHEL	1303 por trotain -	
Complete if the organization answered Tes to Form 3301	1 alert jimre		
Total expenses and losses per audited financial statements		1	
a Donated services and use of facilities	. 2a		
b Prior year adjustments	2b		
c Other losses	2c		
A Olher (Deposition in Part XIII.)	2a		
e Add lines 2a through 2d		., 2e	
3 Subtract line 2e from line 1			
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
Losson (Departing in Part VIII.)	40	200 Maria	
4 1 12 . A		4c	
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 1	8.)	5	
Day VIII Supplemental Information			
Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also c	4; Part IV, lines 1b	and 2b; Part V	mation
line 4: Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also	complete this part to	provide any additional infor	nauon.
		<b></b>	
		<del></del>	
		<b></b>	
*			
		= = =	
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
		Schedule D (For	m 990) 2013

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SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding **Fundraising or Gaming Activities**

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 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. See separate instructions.

Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

Employer Identification number

54-1492414 AMERICAN LEGION #188 SHENANDOAH VALLEY Fundralsing Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. Indicate whether the organization raised funds through any of the following activities. Check all that apply. Solicitation of non-government grants Mail solicitations а Solicitation of government grants Internet and email solicitations Special fundraising events Phone solicitations In-person solicitations 2 a 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 X No b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. (vi) Amount paid to (iv) Gross receipts (v) Amount paid to (iii) Did fundraiser (i) Name and address of individual (or retained by) (ii) Activity (or retained by) have custody or control of contributions? from activity organization or entity (fundraiser) fundraiser listed in column (i) Yes No 1 2 3 4 5 6 8 9 10 0. 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.

Sche	dule	G (Form 990 or 990-EZ) 2013 AMER LCA	N LEGION #188	SHENANDOAH VALL	54-14	92414 Page 2
Part II Fundraising Events. Complete if the organization answered Tes to Form 990-EZ, lines 1 and 6b. more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b.						
		LIST EVERILS WITH GLOSS TOCOLPIN G.	(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add column (a) through column (c))
R			(event type)	(event type)	(total number)	
REVENUE	1	Gross receipts				
Ē	2	Less: Charitable contributions				
	3	Gross income (line 1 minus line 2)				
	4	Cash prizes				
_	5	Noncash prizes				
D R E C T	6	Rent/facility costs				
č	7	Food and beverages				
EXPENSES	8	Entertainment			<u></u>	
N S	9	Other direct expenses				
Ĭ	4.7	Direct expense summary. Add lines 4 thr Net income summary. Subtract line 10 from	om line 3. column (d).			
Par	t III	Gaming. Complete if the organiza \$15,000 on Form 990-EZ, line 6a.	ation answered 'Ye	s' to Form 990, Par	t IV, line 19, or re	ported more than
R E V E N			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
E N U E	1	Gross revenue		2,337,354.		2,337,354
	2	Cash prizes		2,103,618.		2,103,618
D X I P	2	Noncash prizes				
R E N C T S						
' S	4	•		20 272		20,372
	5	Other direct expenses	Yes 0 %	20,372. Yes 0 %	Yes 0%	
	6	Volunteer labor	X No	X No	X No	
	7	Direct expense summary. Add lines 2 thi	rough 5 in column (d)			2,123,990
	8	Net gaming income summary. Subtract I	ine 7 from line 1, colur	nn (d)		213,364
	a Is t	ter the state(s) in which the organization on the organization licensed to operate gamin No,' explain:	g activities in each of t	hese states?		Yes No
		re any of the organization's gaming license Yes,' explain:		· ·		
BAA			TEEA3702L	06/36/13	Schedule G (Fo	rm 990 or 990-EZ) 2013

TAN LECTON #188 SHENANDOAH VALLL 54-1492414 F	age 3
Schedule G (Form 990 or 990-EZ) 2013 AMER_CAN LEGION #188 SHENANDOAH VALLE. 54-1492414 F 11 Does the organization operate gaming activities with nonmembers? X	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?	No
13 Indicate the percentage of gaming activity operated in:	n %
	0 3
14 Enter the name and address of the person who prepares the organization's garning/special events books and records.	
Name WILLIAM HUDELSON	
Address 350 WATERMAN DRIVE, HARRISONBURG, 22802	
The propriet of the appropriation have a contact with a fulfil fight which the digentization reconstruction have a contact with a fulfil fight which the digentization reconstruction have a contact with a fulfil fight which the digentization reconstruction have a contact with a fulfil fight which the digentization reconstruction have a contact with a fulfil fight which the digentization reconstruction have a contact with a fulfil fight which the digentization reconstruction in the digentization is a fulfil fight.	X 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 >	- - 7
Address •	
16 Gaming manager information:	
Name >	
Gaming manager compensation ► \$	
Description of services provided	
Director/officer Employee Independent contractor	
17 Mandatory distributions	
to the transfer shortishly distributions from the gaming proceeds to retain the	No
state gaming license?	JNO
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).	

SCHEDULE 0 (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 9็อป-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.

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990. Employer Identification number

THE COURSE OF TH	54-1492414
AMERICAN LEGION #188 SHENANDOAH VALLEY	
FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBE	
THE AMERICAN LEGION POST #188 IS A VETERAN'S CLUB AND	NATSES MONET FOR CHARTITES THE
IS MADE UP OF OVER 200 MEMBERS.	
FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS	
MEMBERS HOLD ANNUAL ELECTION OF OFFICERS WHO MAINTAIN	THE OPERATION OF THE CLUB
WITHIN THE GUIDELINES OF ITS BY-LAWS.	
FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY API	PROVAL BY MEMBERS OR SHAREHOLDERS
DECISIONS MADE BY THE GOVERNING BODY ARE BROUGHT TO A	MONTHLY MEETING FOR APPROVAL
BY THE MEMBERS.	
FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS	
THE FORM 990 IS REVIEWED BY THE GOVERNING BODY AND IS	S PRESENTED AT A MONTHLY
MEETING. COPIES ARE MADE AVAILABLE FOR REVIEW UPON F	
FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS I	
COPIES OF THE FORM 990 AND FINANCIAL STATEMENTS ARE A	