



# City of Harrisonburg APPLICATION FOR TAX EXEMPTION

FOR OFFICE USE ONLY:
PAYMENT AMOUNT: <u>50.00</u>
RECEIVED ON: <u>Erica</u>
CHECK NUMBER: <u>attached permitance</u>

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

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.

ORGANIZATION NAME: SHENANDOAH VALLEY AMERICAN LEGION POST 188

MAILING ADDRESS: 350 WATERMAN DR Reviewed by

HARRISONBURG, Va 22802 CDR KDK

CONTACT PERSON AND PHONE: BILL HAMBLIN 540-214-7514 Treasurer jls

Finance LP

Type of property for which request is made (circle applicable)     PERSONAL PROPERTY     REAL ESTATE

If requesting a personal property exemption, please attach a detailed itemized listing of the specific item(s) for which the exemption is sought.

If requesting a real estate exemption, complete the following on each parcel for which exemption is sought:

Name in which property is held SHENANDOAH VALLEY AMERICAN LEGION POST 188

Property address 350 WATERMAN DR. HARRISONBURG, Va. 22802

Map identification number # 36 M 14

Taxes paid for the preceding three (3) years	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2016</u>
	<u>4,134.06</u>	<u>3,283.02</u> ✓	<u>2,881.00</u>	<u>3,696.42</u>
	<u>3346.56</u>	<u>Not stem water</u>		

Name in which property is held \_\_\_\_\_

Property address \_\_\_\_\_

Map identification number \_\_\_\_\_

Taxes paid for the preceding three (3) years 21,157.86    2,275.06    2,275.06

Name in which property is held \_\_\_\_\_

Property address \_\_\_\_\_

Map identification number \_\_\_\_\_

Taxes paid for the preceding three (3) years \_\_\_\_\_

6. Does any part of the net earnings of the organization benefit any individual? If so, please explain.

No

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.

0 %  
in 2015

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 BACK)

9. What percentage of the activities of the organization involves carrying on propaganda or otherwise attempting to influence legislation?

10. Does the organization participate or intervene in any political campaign on behalf of any candidate for public office?

       Yes       No

I, William H. Hamblin (printed name), do hereby certify that the information provided and/or attached to this Application for Tax Exemption, is true and accurate, to the best of my knowledge. I acknowledge that knowingly providing false information will result in criminal charges pursuant to Code of Virginia § 58.1-11. I acknowledge that the organization I represent may be subjected to audit by the Commissioner of the Revenue, or an appointed employee of the Commissioner of the Revenue, to ensure that all information provided is true and correct.

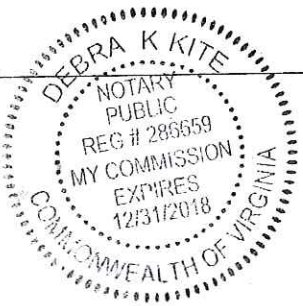
William H. Hamblin  
Signature

9-6-16  
Date

Adj.  
Title

Debra K. Kite  
Notary

My commission expires: 12-31-2018



The Legion drafted and drove home passage of the GI 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 careers after discharge

- Charities: The Legion's robust fundraising program collects donations and turns them into grants for disaster victims, sports adaptive therapy equipment for wounded servicemembers and scholarships for children of military members who died since.

If requesting a personal property exemption, complete the following for each account for which exemption is sought:

Name assessed \_\_\_\_\_

Account number \_\_\_\_\_

Asset type and location address \_\_\_\_\_

Taxes paid for the preceding three (3) years \_\_\_\_\_

Name assessed \_\_\_\_\_

Account number \_\_\_\_\_

Asset type and location address \_\_\_\_\_

Taxes paid for the preceding three (3) years \_\_\_\_\_

Please complete the following questions as referenced in City Ordinance 4-2-17 (copy enclosed) and Code of Virginia § 58.1-3651.

1. Do you currently own property in the City that is already tax-exempt?

\_\_\_\_\_ Yes       No

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.

Yes      \_\_\_\_\_ No

4. What compensation is paid to each director, officer, and employee of the organization?

DIRECTORS, OFFICERS, RECIEVE NO COMPENSATION FROM POST.  
EMPLOYEE ARE PAID \$8.00 HR.

5. What services does each director, officer, and employee render?

OFFICERS OVER SEE POST OPERATIONS, EMPLOYEE RECIEVE  
HOURLY PAY RATE FOR SERVICES



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)

To: \_\_\_\_\_ Date \_\_\_\_\_
(Name of supplier)

\_\_\_\_\_  
(Number and street or rural route) (City, town, or post office) (State) (ZIP Code)

The Virginia Retail Sales and Use Tax Act provides that the Virginia Sales and use tax shall not apply to tangible personal property
purchased for resale; that such tax shall not apply to tangible personal property purchased for future use by a person for taxable lease or rental
as an established business or part of an established business, or incidental or germane to such business, including a simultaneous purchase
and taxable leaseback. The Act provides also that such tax shall not apply to packaging materials such as containers, labels, sacks, cans, boxes,
drums or bags if the materials are marketed with a product being sold and become the property of the purchaser.

This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.

The undersigned dealer hereby certifies that all tangible personal property purchased from the above named supplier on and after this
date will be purchased for the purpose indicated below, unless otherwise specified on each order, and that this Certificate shall remain in effect
until revoked in writing by the Department of Taxation. (Check proper box below.)

- 1. Tangible personal property for RESALE only.
2. Tangible personal property for future use by a person for taxable LEASE OR RENTAL as an established business, or part of
an established business, or incidental or germane to such business, or a simultaneous purchase and taxable leaseback.
3. Packaging materials such as containers, labels, sacks, cans, boxes, drums or bags that are marketed with a product being sold
and become the property of the purchaser.

Name of Dealer The American Legion Shenandoah Valley Post 188 Certificate of Registration No. 10-541492414F-001

Trading as America Legion Post 188

Address 350 Waterman Drive Harrisonburg Virginia 22802-5301
(Number and street or rural route) (City, town, or post office) (State) (ZIP Code)

Kind of business engaged in by dealer Veterans Organization

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct,
made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By [Signature] Finance Officer
(Signature) (Title)

(If the dealer is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign;
if a 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
buys tax exempt tangible personal property for the purpose indicated hereon.



VIRGINIA DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL  
2901 Hermitage Road • P O Box 27491 • Richmond VA 23261-7491

License Number:

**034047**

License Type(s):

**Beer On and Off Premises**

# ABC LICENSE

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  
Harrisonburg VA 22802-5301**

Establishment Type: **Club**

Telephone Numbers: **(540) 434-1887  
(540) 442-7987**

By Order of the Alcoholic Beverage Control Board

Chairman

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

Restrictions/Conditions:  
none

## 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 statutes 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 ensuing 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 HARRISONBURG  
 JEFFREY L. SHAFER, TREASURER  
 P.O. BOX 1007  
 HARRISONBURG, VA 22803-1007

Address Service Requested

**City 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
<b>TOTAL STORMWATER FEES DUE</b>					<b>\$219.00</b>

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
<b>TOTAL REAL ESTATE TAXES DUE</b>						<b>\$1,848.21</b>

PAYMENTS	\$0.00
DELINQUENT TAXES AND FEES	\$0.00

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

**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

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

00002082016400010315000004134425

PARCEL # P1008251

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

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

MORE INFO ON BACK →



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

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

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

**PROPERTY DESCRIPTION**  
 MAP # 36 M 14  
 00350 WATERMAN DR  
  
 BILL # 005062  
 TAX YEAR: 2015

**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

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

DELINQUENT TAXES → \$0.00  
**TOTAL REAL ESTATE TAX DUE → \$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	DUE BY 12/5/15
37255 SQ FEET	75		787.50	\$393.75

**DUE DATE 12/5/15**  
 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

DELINQUENT FEES → \$0.00  
**TOTAL STORMWATER FEES → \$393.75**

**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

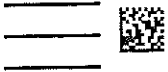
10,298.08



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

Address Service Requested

**City of Harrisonburg**  
**2015/2016 REAL ESTATE TAX BILL AND**  
**STORMWATER UTILITY FEE BILL**  
**2nd Half Bill**



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

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

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 UNITS	RATE	2ND HALF CHARGES
350 WATERMAN DR	37255	\$0.00	75	\$10.50/B.U.	\$393.75
TOTAL STORMWATER FEES DUE					\$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
TOTAL REAL ESTATE TAXES DUE						\$1,673.28

PAYMENTS	\$0.00
DELINQUENT TAXES AND FEES	\$0.00

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

**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

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

00002082015601042626000002067031

MAP # P1008251

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

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

MORE INFO ON BACK →





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

Address Service Requested

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

**DELINQUENT TAXES → 0.00**

**TOTAL DUE → 1,641.51**

1,805.66

**DUE DATE 12/5/14**  
**10% PENALTY ADDED ON 12/6/14**  
**10% per annum interest begins 1/1/15**

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

3,283.02



CITY OF HARRISONBURG  
 P.O. BOX 1007  
 HARRISONBURG, VA 22802-1007

Address Service Requested

**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

\*003517/1--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 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**

***DUE DATE 6/5/15***

**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  
NATIONAL HEADQUARTERS

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, 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.

Deductibility 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).

July 29, 2016

Page #2

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,



P. B. ONDERDONK, JR.

National Judge Advocate

cc: Dept. Commander-Virginia  
Dept. Adjutant  
Dept. NECman  
Dept. Judge Advocate



OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:P:F:l  
WAP

The American Legion  
c/o Donald G. Glascoff,  
National Adjutant  
National headquarters  
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 Revenue Act of 1932 and corresponding provisions of prior revenue acts. Such ruling was affirmed July 8, 1938 under the Revenue Act of 1936 and is applicable under the provisions of section 101(8) of the Revenue 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 ceased to exist. Such annual lists should be accompanied by a statement sworn to by one of your principal officers as to whether the information heretofore submitted by you and on which this ruling is based

REASURY DEPARTMENT

WASHINGTON 25





2 - The American Legion

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

However, under section 54(f), as added to the Internal Revenue Code by section 117 of the Revenue Act of 1943, you and your departments and posts are required to file annually information returns on Form 990 (Revised 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.

Very truly yours,

*E. J. McLarny*

Deputy Commissioner

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 donors in arriving at their taxable net income in the manner and to the extent provided by section 23(e) and (g) of the Internal Revenue Code, as amended.

However, under section 54(f), as added to the Internal Revenue Code by section 117 of the Revenue Act of 1943, you and your departments and posts are required to file annually information returns on Form 990 (Revised 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.

Very truly yours,

*W. M. F. J.*  
Deputy Commissioner



Internal Revenue Service

WASHINGTON, D. C. 20548

Date:        | in reply refer to:

MAR 26 1973

T:MS:EO:R:1

The American Legion  
National Headquarters  
Indianapolis, Indiana 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.

The American Legion

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:

## The American Legion

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:



The American Legion

1. 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. a statement that the information which your present group exemption letter is based applies to the new subordinates;
  - b. 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.

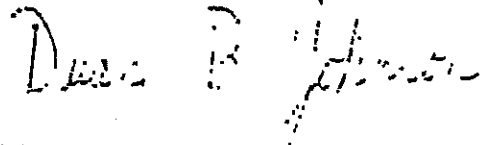
The American Legion

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.

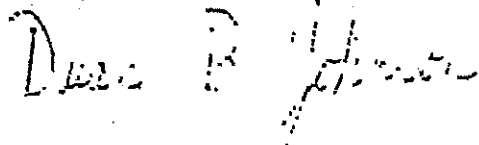
The American Legion

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.

Date:

Person to Contact:

Mr. Charles E. McLaughlin

Telephone Number:

(202) 964-6197

Refer Reply to:

E:EO:O:R

Date:

February 17, 1976

Group Exemption Number:

35-0144250 0925 05 00 19  
AMERICAN LEGION NATIONAL HEADQUARTERS  
700 NORTH PENNSYLVANIA STREET  
INDIANAPOLIS IN 46206

0925

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.

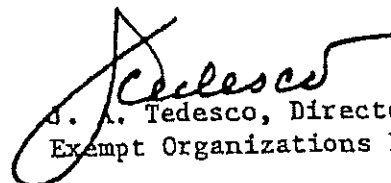
Your group exemption number is shown above. Please advise any of your subordinates that are required to file an annual information return, Form 990, to place your group exemption number on their return.

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,

  
J. A. Tedesco, Director  
Exempt 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 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 **October 29, 2013**. **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 Shenandoah Valley Post 188, 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:
  - i. To unite fraternally for the mutual benefit, protection and association of the members of Shenandoah Valley 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:

  
Bruce Webb

President

Date: January 12, 2016

Corporate ID # 0364052-1

**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:

*Eddie Clarke*

*[Signature]*

*Jeffrey [Signature]*

*Don Robinson*

*John [Signature]*  
*Dennis Wayne McWorman*

*Bill [Signature]*

*Marvin [Signature]*

*William B. [Signature]*

*[Signature]*

*Thomas [Signature]*

**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 Shenandoah Valley Post 188, 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:
  - i. To unite fraternally for the mutual benefit, protection and association of the members of Shenandoah Valley 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 Randy Rue,  
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:

 President

Date: 8/8/16

Corporate ID # 0364052-1

**ARTICLES 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 contemplated 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 Corporation 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

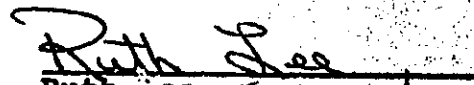
#### ARTICLE FIVE

#### 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 of 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, 1990~~

 (SEAL)  
Russell G. Mohler, Sr., Incorporator

 (SEAL)  
Ruth Lee, Incorporator

Carlos V. Diehl (SEAL)  
Carlos V. Diehl

Robert W. McQuain (SEAL)  
Robert W. McQuain

STATE OF VIRGINIA AT LARGE,

CITY OF HARRISONBURG, to-wit:

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

My commission expires March 15, 1992.

Ella S. McHenry  
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 CORPORATION COMMISSION

By



Commissioner

CORPACPT  
CIS20423  
90-08-31-0079

Form **990**

Department of the Treasury  
Internal Revenue Service

**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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

OPEN TO PUBLIC INSPECTION

**A For the 2015 calendar year, or tax year beginning** \_\_\_\_\_, **and ending** \_\_\_\_\_

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

**C** Name of organization  
**AMERICAN LEGION #188 SHEN VALLEY**  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**350 WATERMAN DRIVE**  
 City or town, state or province, country, and ZIP or foreign postal code  
**HARRISONBURG VA 22802-5301**

**D** Employer identification number  
**54-1492414**

**E** Telephone number  
**540-434-1887**

**G** Gross receipts \$ **1,907,110**

**F** Name and address of principal officer:  
**WILLIAM R. HUDELSON**  
**350 WATERMAN DR**  
**HARRISONBURG VA 22802-5301**

H(a) Is this a group return for subordinates?  Yes  No  
 H(b) Are all subordinates included?  Yes  No  
 If "No," attach a list. (see instructions)

**I** Tax-exempt status:  501(c)(3)  501(c) ( **19** ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶ **N/A** **H(c)** Group exemption number ▶ \_\_\_\_\_

**K** Form of organization:  Corporation  Trust  Association  Other ▶ \_\_\_\_\_

**L** Year of formation: **1982** **M** State of legal domicile: **VA**

**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>TO PROVIDE SERVICES FOR VETERANS OF THE UNITED STATES ARMED FORCES                  ACCORDING TO THE LAWS PASSED BY THE CONGRESS OF THE UNITED STATES AND TO                  AID NATIONAL AND LOCAL CHARITIES.</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	
	5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)	
	6	Total number of volunteers (estimate if necessary)	
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
	b	Net unrelated business taxable income from Form 990-T, line 34	0
Expenses	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 7,072 Current Year: 9,409
	9	Program service revenue (Part VIII, line 2g)	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-168
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	139,303
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	146,207
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,981
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	84,359
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶	0
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	91,335
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	181,675
	19	Revenue less expenses. Subtract line 18 from line 12	-35,468
	20	Total assets (Part X, line 16)	Beginning of Current Year: 557,729 End of Year: 521,384
21	Total liabilities (Part X, line 26)	158,550	
22	Net assets or fund balances. Subtract line 21 from line 20	399,179	

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: **WILLIAM R. HUDELSON** Date: \_\_\_\_\_  
 Type or print name and title: **FINANCE OFFICER**

**Paid Preparer Use Only**

Print/Type preparer's name: **KIRK B. KNOTT, CPA** Preparer's signature: **KIRK B. KNOTT, CPA** Date: **06/16/16** Check  if self-employed PTIN: **P00548117**

Firm's name: **ADVANTAGE ACCOUNTING & TAX SOLUTIONS INC** Firm's EIN: **26-0004840**  
 Firm's address: **721 NORTH MAIN ST HARRISONBURG, VA 22802-4622** Phone no.: **540-434-1706**

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Form **990**

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2014 calendar year, or tax year beginning, and ending

B Check if applicable:

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

C Name of organization: AMERICAN LEGION #188 SHEN VALLEY
Doing business as
Number and street (or P.O. box if mail is not delivered to street address): 350 WATERMAN DRIVE
Room/suite
City or town, state or province, country, and ZIP or foreign postal code: HARRISONBURG VA 22802-5301

D Employer identification number: 54-1492414
E Telephone number: 540-434-1887
G Gross receipts \$: 1,749,063

F Name and address of principal officer: WILLIAM R. HUDELSON
350 WATERMAN DRIVE
HARRISONBURG VA 22802-5301

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) (19) 4947(a)(1) or 527

J Website: N/A

H(c) Group exemption number

K Form of organization: Corporation Trust Association Other

L Year of formation: 1982 M State of legal domicile: VA

Part I Summary

Table with 4 main sections: Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Each section contains numbered rows with descriptions and corresponding values for Prior Year and Current Year.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer WILLIAM R. HUDELSON, FINANCE OFFICER. Date.

Paid Preparer Use Only: Print/Type preparer's name KIRK B. KNOTT, CPA; Preparer's signature KIRK B. KNOTT, CPA; Date 05/28/15; Check self-employed; PTIN P00548117; Firm's name ADVANTAGE ACCOUNTING & TAX SOLUTION; Firm's address HARRISONBURG, VA 22802-4622; Firm's EIN 26-0004840; Phone no. 540-434-1706.

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No 1545-0047

**2014**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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](http://www.irs.gov/form990)

**A** For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

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

**C** Name of organization: AMERICAN LEGION 188 SHEN VALLEY  
 Doing business as:  
 Number and street (or P O box if mail is not delivered to street address) Room/suite: 350 WATERMAN DRIVE  
 City or town, state or province, country, and ZIP or foreign postal code: HARRISONBURG, VA 228025301

**D** Employer identification number: 54-1492414  
**E** Telephone number: (540) 434-1887  
**G** Gross receipts \$ 1,749,063

**F** Name and address of principal officer: WILLIAM R HUDELSON, 350 WATERMAN DRIVE, HARRISONBURG, VA 228025301

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list (see instructions)  
**H(c)** Group exemption number

**I** Tax-exempt status:  501(c)(3)  501(c)(19) (insert no)  4947(a)(1) or  527

**J** Website:

**K** Form of organization:  Corporation  Trust  Association  Other  
**L** Year of formation: 1982  
**M** State of legal domicile: VA

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities TO PROVIDE SERVICES FOR VETERANS OF THE UNITED STATES ARMED FORCES ACCORDING TO THE LAWS PASSED BY THE CONGRESS OF THE UNITED STATES AND TO AID NATIONAL AND LOCAL CHARITIES

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	3	5
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	4	5
<b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	9
<b>6</b> Total number of volunteers (estimate if necessary)	6	15
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	7b	

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	6,500	7,072
<b>9</b> Program service revenue (Part VIII, line 2g)		0
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	263	-168
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	224,573	139,303
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	231,336	146,207
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	6,899	5,981
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	74,310	84,359
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		0
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	122,852	91,335
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	204,061	181,675
<b>19</b> Revenue less expenses Subtract line 18 from line 12	27,275	-35,468

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	610,497	557,729
<b>21</b> Total liabilities (Part X, line 26)	175,850	158,550
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	434,647	399,179

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

**Sign Here**

Signature of officer: [Signature] Date: 2015-05-27  
 WILLIAM R HUDELSON FINANCE OFFICER  
 Type or print name and title

**Paid Preparer Use Only**

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  
 Firm's name: ADVANTAGE ACCOUNTING & TAX SOLUTION  
 Firm's EIN: 26-0004840  
 Firm's address: 721 N MAIN ST, HARRISONBURG, VA 228024622  
 Phone no: (540) 434-1706

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission

TO PROVIDE SERVICES FOR VETERANS OF THE UNITED STATES ARMED FORCES ACCORDING TO THE LAWS PASSED BY THE CONGRESS OF THE UNITED STATES AND TO AID NATIONAL AND LOCAL CHARITIES

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule 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 others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 173,560 including grants of \$ 3,026 ) (Revenue \$ )  
PROVISION OF SERVICES TO MORE THAN 200 LOCAL VETERANS ACCORDING TO LAWS PASSED BY CONGRESS

**4b** (Code ) (Expenses \$ 2,955 including grants of \$ 2,955 ) (Revenue \$ )  
SUPPORT OF 17 LOCAL AND NATIONAL CHARITIES

**4c** (Code ) (Expenses \$ 5,160 including grants of \$ ) (Revenue \$ )  
PROVIDING LOCAL MEMBERS WITH DISTRICT LEVEL REPRESENTATION

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** 181,675



**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission  
TO PROVIDE SERVICES FOR VETERANS OF THE UNITED STATES ARMED FORCES ACCORDING TO THE LAWS PASSED BY THE  
CONGRESS OF THE UNITED STATES AND TO AID NATIONAL AND LOCAL CHARITIES

**2** Did the organization undertake any significant program services during the year which were not listed on  
the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program  
services?  Yes  No  
If "Yes," describe these changes on Schedule 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 others,  
the total expenses, and revenue, if any, for each program service reported

**4a** (Code) (Expenses \$ 173,560 including grants of \$ 3,026 ) (Revenue \$ )  
PROVISION OF SERVICES TO MORE THAN 200 LOCAL VETERANS ACCORDING TO LAWS PASSED BY CONGRESS

**4b** (Code) (Expenses \$ 2,955 including grants of \$ 2,955 ) (Revenue \$ )  
SUPPORT OF 17 LOCAL AND NATIONAL CHARITIES

**4c** (Code) (Expenses \$ 5,160 including grants of \$ ) (Revenue \$ )  
PROVIDING LOCAL MEMBERS WITH DISTRICT LEVEL REPRESENTATION

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses \$ 181,675

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .		No
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? . . . . .		No
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .		No
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .		
<b>5</b> 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? <i>If "Yes," complete Schedule C, Part III</i> . . . . .		No
<b>6</b> 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? <i>If "Yes," complete Schedule D, Part I</i> . . . . .		No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> . . . . .		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> . . . . .		No
<b>9</b> 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? <i>If "Yes," complete Schedule D, Part IV</i> . . . . .		No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> . . . . .		No
<b>11</b> 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		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> . . . . .	Yes	
<b>b</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? <i>If "Yes," complete Schedule D, Part VII</i> . . . . .		No
<b>c</b> 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? <i>If "Yes," complete Schedule D, Part VIII</i> . . . . .		No
<b>d</b> 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? <i>If "Yes," complete Schedule D, Part IX</i> . . . . .		No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> . . . . .		No
<b>f</b> 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)? <i>If "Yes," complete Schedule D, Part XI</i> . . . . .		No
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> . . . . .		No
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> . . . . .		No
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		No
<b>b</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? <i>If "Yes," complete Schedule F, Parts I and IV</i> . . . . .		No
<b>15</b> 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? <i>If "Yes," complete Schedule F, Parts II and IV</i> . . . . .		No
<b>16</b> 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? <i>If "Yes," complete Schedule F, Parts III and IV</i> . . . . .		No
<b>17</b> 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? <i>If "Yes," complete Schedule G, Part I</i> (see instructions) . . . . .		No
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .		No
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .	Yes	
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> . . . . .		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules (continued)**

<p><b>21</b> 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? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i></p>	<p><b>21</b></p>	<p>No</p>
<p><b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i></p>	<p><b>22</b></p>	<p>No</p>
<p><b>23</b> 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></p>	<p><b>23</b></p>	<p>No</p>
<p><b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i></p>	<p><b>24a</b></p>	<p>No</p>
<p><b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .</p>	<p><b>24b</b></p>	
<p><b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .</p>	<p><b>24c</b></p>	
<p><b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .</p>	<p><b>24d</b></p>	
<p><b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i></p>	<p><b>25a</b></p>	
<p><b>b</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? <i>If "Yes," complete Schedule L, Part I . . . . .</i></p>	<p><b>25b</b></p>	
<p><b>26</b> 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? <i>If "Yes," complete Schedule L, Part II . . . . .</i></p>	<p><b>26</b></p>	<p>No</p>
<p><b>27</b> 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? <i>If "Yes," complete Schedule L, Part III . . . . .</i></p>	<p><b>27</b></p>	<p>No</p>
<p><b>28</b> 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)</p>		
<p><b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i></p>	<p><b>28a</b></p>	<p>No</p>
<p><b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i></p>	<p><b>28b</b></p>	<p>No</p>
<p><b>c</b> 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? <i>If "Yes," complete Schedule L, Part IV . . . . .</i></p>	<p><b>28c</b></p>	<p>No</p>
<p><b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i></p>	<p><b>29</b></p>	<p>No</p>
<p><b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i></p>	<p><b>30</b></p>	<p>No</p>
<p><b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i></p>	<p><b>31</b></p>	<p>No</p>
<p><b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i></p>	<p><b>32</b></p>	<p>No</p>
<p><b>33</b> 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></p>	<p><b>33</b></p>	<p>No</p>
<p><b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i></p>	<p><b>34</b></p>	<p>No</p>
<p><b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?</p>	<p><b>35a</b></p>	<p>No</p>
<p><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)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i></p>	<p><b>35b</b></p>	
<p><b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i></p>	<p><b>36</b></p>	
<p><b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI . . . . .</i></p>	<p><b>37</b></p>	<p>No</p>
<p><b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .</p>	<p><b>38</b></p>	<p>Yes</p>

**Part IV Checklist of Required Schedules (continued)**

<p><b>21</b> 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? <i>If "Yes," complete Schedule I, Parts I and II . . .</i></p>	<p><b>21</b></p>	<p>No</p>
<p><b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III . . .</i></p>	<p><b>22</b></p>	<p>No</p>
<p><b>23</b> 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></p>	<p><b>23</b></p>	<p>No</p>
<p><b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . .</i></p>	<p><b>24a</b></p>	<p>No</p>
<p><b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . .</p>	<p><b>24b</b></p>	
<p><b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . .</p>	<p><b>24c</b></p>	
<p><b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . .</p>	<p><b>24d</b></p>	
<p><b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . .</i></p>	<p><b>25a</b></p>	
<p><b>b</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? <i>If "Yes," complete Schedule L, Part I . . .</i></p>	<p><b>25b</b></p>	
<p><b>26</b> 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? <i>If "Yes," complete Schedule L, Part II . . .</i></p>	<p><b>26</b></p>	<p>No</p>
<p><b>27</b> 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? <i>If "Yes," complete Schedule L, Part III . . .</i></p>	<p><b>27</b></p>	<p>No</p>
<p><b>28</b> 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)</p>		
<p><b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . .</i></p>	<p><b>28a</b></p>	<p>No</p>
<p><b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . .</i></p>	<p><b>28b</b></p>	<p>No</p>
<p><b>c</b> 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? <i>If "Yes," complete Schedule L, Part IV . . .</i></p>	<p><b>28c</b></p>	<p>No</p>
<p><b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . .</i></p>	<p><b>29</b></p>	<p>No</p>
<p><b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . .</i></p>	<p><b>30</b></p>	<p>No</p>
<p><b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . .</i></p>	<p><b>31</b></p>	<p>No</p>
<p><b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . .</i></p>	<p><b>32</b></p>	<p>No</p>
<p><b>33</b> 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></p>	<p><b>33</b></p>	<p>No</p>
<p><b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . .</i></p>	<p><b>34</b></p>	<p>No</p>
<p><b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?</p>	<p><b>35a</b></p>	<p>No</p>
<p><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)? <i>If "Yes," complete Schedule R, Part V, line 2 . . .</i></p>	<p><b>35b</b></p>	
<p><b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . .</i></p>	<p><b>36</b></p>	
<p><b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI . . .</i></p>	<p><b>37</b></p>	<p>No</p>
<p><b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . .</p>	<p><b>38</b></p>	<p>Yes</p>

Part V Statements Regarding Other Filings and Tax Compliance

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

Table with columns for question number, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, prohibited transactions, deductible contributions, and 501(c)(7), (12), and (29) organizations.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b 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?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following; 8a The governing body?; 8b Each committee with authority to act on behalf of the governing body?; 9 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.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b 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?

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed; 18 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: [ ] Own website [ ] Another's website [X] Upon request [ ] Other (explain in Schedule O); 19 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

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (5); 1b Enter the number of voting members included in line 1a, above, who are independent (5); 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? (No); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (Yes); 7a 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? (Yes); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (Yes); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (Yes); b Each committee with authority to act on behalf of the governing body? (Yes); 9 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 (No).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (No); 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (No); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (No); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy? (No); 14 Did the organization have a written document retention and destruction policy? (No); 15 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? a The organization's CEO, Executive Director, or top management official (No); b Other officers or key employees of the organization (No); If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (No); 16b 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?

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed; 18 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: [ ] Own website [ ] Another's website [X] Upon request [ ] Other (explain in Schedule O); 19 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

**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** officers, key employees, or highest compensated employees who received more than \$100,000 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.

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 for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DON ROBINSON ..... COMMANDER	2 00 .....			X				0	0	0
(2) THOMAS MILLER JR ..... FIRST VICE C	2 00 .....			X				0	0	0
(3) BILL HAMBLIN ..... ADJUTANT	2 00 .....			X				0	0	0
(4) EDDIE HUMES ..... 2ND VICE COM	2 00 .....			X				0	0	0
(5) WILLIAM R HUDELSON ..... FINANCE OFFI	2 00 .....			X				0	0	0
(6) BRUCE WEBB ..... CHAPLAIN	2 00 .....			X				0	0	0
(7) BRAD WISMAN ..... JUDGE ADVOCA	2 00 .....			X				0	0	0
(8) MARVIN MUTERSPAW SR ..... SGT AT ARMS	2 00 .....			X				0	0	0



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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

<b>1b</b> Sub-Total . . . . .	▼			
<b>c</b> Total from continuation sheets to Part VII, Section A . . . . .	▼			
<b>d</b> 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
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	3	No
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	4	No
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .	5	No

**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	(C) Compensation

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

<b>1b</b> Sub-Total . . . . .	▲			
<b>c</b> Total from continuation sheets to Part VII, Section A . . . . .	▲			
<b>d</b> 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
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	3	No
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	4	No
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .	5	No

**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	(C) Compensation

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

**Part VIII Statement of Revenue**

Check if Schedule O contains a reference or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . . <b>1a</b>					
	<b>b</b> Membership dues . . . . . <b>1b</b>	6,072				
	<b>c</b> Fundraising events . . . . . <b>1c</b>					
	<b>d</b> Related organizations . . . . . <b>1d</b>					
	<b>e</b> Government grants (contributions) <b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above <b>1f</b>	1,000				
	<b>g</b> Noncash contributions included in lines 1a-1f \$					
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶	7,072				
<b>Program Service Revenue</b>	Business Code					
	<b>2a</b> _____					
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> _____					
	<b>e</b> _____					
	<b>f</b> All other program service revenue					
<b>g Total.</b> Add lines 2a-2f . . . . . ▶						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		45		45	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . ▶					
	<b>5</b> Royalties . . . . . ▶					
	<b>6a</b> Gross rents	(i) Real				
		(ii) Personal				
		<b>b</b> Less rental expenses				
		<b>c</b> Rental income or (loss)				
	<b>d</b> Net rental income or (loss) . . . . . ▶					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	10,369			
		(ii) Other				
		<b>b</b> Less cost or other basis and sales expenses	10,582			
		<b>c</b> Gain or (loss)	-213			
	<b>d</b> Net gain or (loss) . . . . . ▶		-213		-213	
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>				
		<b>b</b> Less direct expenses . . . . . <b>b</b>				
		<b>c</b> Net income or (loss) from fundraising events . . ▶				
	<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>	1,584,285			
<b>b</b> Less direct expenses . . . . . <b>b</b>		1,445,466				
<b>c</b> Net income or (loss) from gaming activities . . ▶			138,819	138,819		
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>	136,710				
	<b>b</b> Less cost of goods sold . . . . . <b>b</b>	146,808				
	<b>c</b> Net income or (loss) from sales of inventory . . ▶		-10,098	-10,098		
Miscellaneous Revenue		Business Code				
<b>11a</b> MISC POST INCOME		9,316	9,316			
<b>b</b> VENDING MACHINE INCOME		1,266	1,266			
<b>c</b> _____						
<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . . ▶		10,582				
<b>12 Total revenue.</b> See Instructions . . . . . ▶		146,207	139,303		-168	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

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

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

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

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

Do not include amounts reported on lines 6b, 7b, 8b, 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) . . . . .				
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)				
a	Management . . . . .				
b	Legal . . . . .				
c	Accounting . . . . .	2,425	2,425		
d	Lobbying . . . . .				
e	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)				
a					
b					
c					
d					
e	All other expenses				
25	<b>Total functional expenses.</b> Add lines 1 through 24 e	181,675	181,675	0	0
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	103,530	<b>1</b>	61,429
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> 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 . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	110	<b>9</b>	
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D . . . . .	<b>10a</b> 496,300		
	<b>b</b> Less accumulated depreciation . . . . .	<b>10b</b>	496,300	<b>10c</b> 496,300
	<b>11</b> Investments—publicly traded securities . . . . .	10,557	<b>11</b>	
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	610,497	<b>16</b>	557,729	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .		<b>17</b>	22
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> 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 . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	175,850	<b>23</b>	158,528
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> 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 . . . . .		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	175,850	<b>26</b>	158,550
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .		<b>27</b>	
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	434,647	<b>32</b>	399,179
<b>33</b> Total net assets or fund balances . . . . .	434,647	<b>33</b>	399,179	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	610,497	<b>34</b>	557,729	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	146,207
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	181,675
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	-35,468
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	434,647
<b>5</b>	Net unrealized gains (losses) on investments	
<b>6</b>	Donated services and use of facilities	
<b>7</b>	Investment expenses	
<b>8</b>	Prior period adjustments	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	
<b>10</b>	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 XII Financial Statements and Reporting**

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b> 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>b</b> 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 basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>c</b> 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		
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)		146,207
2	Total expenses (must equal Part IX, column (A), line 25)		181,675
3	Revenue less expenses Subtract line 2 from line 1		-35,468
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))		434,647
5	Net unrealized gains (losses) on investments		
6	Donated services and use of facilities		
7	Investment expenses		
8	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 XII Financial Statements and Reporting**

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

1	Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		Yes	No
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	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			
	<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b		No
b	Were the organization's financial statements audited by an independent accountant?	2b		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both			
	<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2c		
c	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?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2014

Open to Public Inspection

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 www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization AMERICAN LEGION 188 SHEN VALLEY

Employer identification number 54-1492414

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year, and two Yes/No questions regarding donor advisement.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

- a Total number of conservation easements
b Total acreage restricted by conservation easements
c Number of conservation easements on a certified historic structure included in (a)
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

Table with 1 column: Held at the End of the Year. Rows: 2a, 2b, 2c, 2d.

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(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 treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included in Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

**3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

**5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII and complete the following table

	Amount
<b>c</b> Beginning balance	<b>1c</b>
<b>d</b> Additions during the year	<b>1d</b>
<b>e</b> Distributions during the year	<b>1e</b>
<b>f</b> Ending balance	<b>1f</b>

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance					

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a** Board designated or quasi-endowment
  - b** Permanent endowment
  - c** Temporarily restricted endowment
- The percentages in lines 2a, 2b, and 2c should equal 100%

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
<b>(i)</b> unrelated organizations	<b>3a(i)</b>	
<b>(ii)</b> related organizations	<b>3a(ii)</b>	
<b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	<b>3b</b>	

**4** Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land				
<b>b</b> Buildings	496,300			496,300
<b>c</b> Leasehold improvements				
<b>d</b> Equipment				
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				496,300

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment
  - b Permanent endowment
  - c Temporarily restricted endowment
- The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings	496,300			496,300
c Leasehold improvements				
d Equipment				
e Other				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				496,300



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>

**Part XIII Supplemental Information**

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

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	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 7b	4a		
	b Other (Describe in Part XIII)	4b		
	c Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
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		
	b Other (Describe in Part XIII)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	

**Part XIII Supplemental Information**

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



SCHEDULE G  
(Form 990 or 990-EZ)

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

OMB No 1545-0047

**2014**

Department of the Treasury  
Internal Revenue Service

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.

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

**Open to Public  
Inspection**

Name of the organization  
AMERICAN LEGION 188 SHEN VALLEY

Employer identification number

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.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a  Mail solicitations
  - b  Internet and email solicitations
  - c  Phone solicitations
  - d  In-person solicitations
  - e  Solicitation of non-government grants
  - f  Solicitation of government grants
  - g  Special fundraising events
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- 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

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

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing



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

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No 1545-0047

**2014**

Department of the Treasury  
Internal Revenue Service

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.

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

**Open to Public Inspection**

Name of the organization  
AMERICAN LEGION 188 SHEN VALLEY

Employer identification number

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.

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

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

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

**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.

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

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

.....

.....

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col (a) through col (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .				
	<b>2</b> Less Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .				
	<b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				( )
	<b>11</b> Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶				

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		<b>1</b> Gross revenue . . . . .			1,584,285
<b>Direct Expenses</b>	<b>2</b> Cash prizes . . . . .		1,425,857		1,425,857
	<b>3</b> Non-cash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .			19,609	
<b>Revenue</b>	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	
	<b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶				1,445,466
<b>8</b> Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶					138,819

**9** Enter the state(s) in which the organization conducts gaming activities VA

**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

**b** If "No," explain \_\_\_\_\_

---

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

**b** If "Yes," explain \_\_\_\_\_

---

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activities conducted in

a The organization's facility	13a	100.000 %
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name **WILLIAM HUDELSON**  
 Address **350 WATERMAN DRIVE  
 HARRISONBURG, VA 22802**

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_
- c If "Yes," enter name and address of the third party

Name \_\_\_\_\_  
 Address \_\_\_\_\_

16 Gaming manager information  
 Name \_\_\_\_\_

Gaming manager compensation \$ \_\_\_\_\_  
 Description of services provided \_\_\_\_\_

- Director/officer  Employee  Independent contractor
- 17 Mandatory distributions
  - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
  - b Enter the amount of distributions required under state law 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).

Return Reference	Explanation

- 11** Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13** Indicate the percentage of gaming activities conducted in
- |                                      |            |           |
|--------------------------------------|------------|-----------|
| <b>a</b> The organization's facility | <b>13a</b> | 100.000 % |
| <b>b</b> An outside facility         | <b>13b</b> | %         |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name **WILLIAM HUDELSON**

Address **350 WATERMAN DRIVE  
HARRISONBURG, VA 22802**

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b** If "yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_
- c** If "yes," enter name and address of the third party

Name \_\_\_\_\_

Address \_\_\_\_\_

**16** Gaming manager information

Name \_\_\_\_\_

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

Description of services provided \_\_\_\_\_

- 17** Mandatory distributions
- Director/officer  Employee  Independent contractor

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b** Enter the amount of distributions required under state law 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).

Return Reference	Explanation
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**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2014**

**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

# 2013

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](http://www.irs.gov/form990).

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A** For the 2013 calendar year, or tax year beginning \_\_\_\_\_, 2013, and ending \_\_\_\_\_

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name and address of principal officer: <b>AMERICAN LEGION #188 SHENANDOAH VALLEY</b> 350 WATERMAN DRIVE HARRISONBURG, VA 22802-5301		<b>D</b> Employer Identification Number 54-1492414
	<b>F</b> Name and address of principal officer: SAME AS C ABOVE		<b>E</b> Telephone number (540) 434-1887
	<b>I</b> Tax-exempt status 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 19 ) (insert no.) 4947(a)(1) or 527		<b>G</b> Gross receipts \$ 2,484,874.

**H(a)** Is this a group return for subordinates? Yes  No   
**H(b)** Are all subordinates included? if 'No,' attach a list. (see instructions) Yes  No   
**J** Website: ▶ N/A **H(c)** Group exemption number ▶  
**K** Form of organization:  Corporation  Trust  Association  Other ▶ **L** Year of formation: 1982 **M** State of legal domicile: VA

**Part I Summary**

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <u>TO PROVIDE SERVICES FOR VETERANS OF THE UNITED STATES ARMED FORCES ACCORDING TO THE LAWS PASSED BY THE CONGRESS OF THE UNITED STATES AND TO AID NATIONAL &amp; LOCAL CHARITIES.</u>	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
<b>Revenue</b>	3	Number of voting members of the governing body (Part VI, line 1a) ..... 5
	4	Number of independent voting members of the governing body (Part VI, line 1b) ..... 0
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a) ..... 12
	6	Total number of volunteers (estimate if necessary) ..... 15
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 ..... 0.
	7b	Net unrelated business taxable income from Form 990-T, line 34 ..... 0.
	<b>Expenses</b>	8
9		Program service revenue (Part VIII, line 2g) ..... 293. 263.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d) ..... 239,321. 224,573.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ..... 245,284. 231,336.
12		Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... 5,642. 6,899.
<b>Net Assets or Fund Balances</b>	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... 80,859. 74,310.
	14	Benefits paid to or for members (Part IX, column (A), line 4) ..... 119,730. 122,852.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ..... 206,231. 204,061.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) ..... 39,053. 27,275.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ..... 598,473. 610,497.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ..... 191,101. 175,850.
	19	Revenue less expenses. Subtract line 18 from line 12 ..... 407,372. 434,647.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer: <i>William R. Huelson</i>		Date: 5/12/14
	WILLIAM R. HUDELSON		FINANCE OFFICER
<b>Paid Preparer</b>	Print/Type preparer's name: KIRK B. KNOTT, CPA	Preparer's signature: KIRK B. KNOTT, CPA	Date: 5/12/14
	Firm's name: ADVANTAGE ACCOUNTING & TAX SOLUTIONS, INC.	Check <input type="checkbox"/> if self-employed	PTIN: P00548117

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO PROVIDE SERVICES FOR VETERANS OF THE UNITED STATES ARMED FORCES ACCORDING TO THE LAWS PASSED BY THE CONGRESS OF THE UNITED STATES AND TO AID NATIONAL & LOCAL CHARITIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 193,378. including grants of \$ 1,341.) (Revenue \$ ) PROVISION OF SERVICES TO MORE THAN 200 LOCAL VETERANS ACCORDING TO LAWS PASSED BY CONGRESS

4b (Code: ) (Expenses \$ 5,558. including grants of \$ 5,558.) (Revenue \$ ) SUPPORT OF 27 LOCAL AND NATIONAL CHARITIES

4c (Code: ) (Expenses \$ 5,125. including grants of \$ ) (Revenue \$ ) PROVIDING LOCAL MEMBERS WITH DISTRICT LEVEL REPRESENTATION

4d Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 204,061.

**Part 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)? <i>If 'Yes,' complete Schedule A.</i> .....		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? .....		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i> .....		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i> .....		
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? <i>If 'Yes,' complete Schedule C, Part III.</i> .....		X
6 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? <i>If 'Yes,' complete Schedule D, Part I.</i> .....		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i> .....		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i> .....		X
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? <i>If 'Yes,' complete Schedule D, Part IV.</i> .....		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i> .....		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.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i> .....	X	
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? <i>If 'Yes,' complete Schedule D, Part VII.</i> .....		X
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? <i>If 'Yes,' complete Schedule D, Part VIII.</i> .....		X
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? <i>If 'Yes,' complete Schedule D, Part IX.</i> .....		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i> .....		X
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)? <i>If 'Yes,' complete Schedule D, Part X.</i> .....		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, and XII.</i> .....		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i> .....		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i> .....		X
14a Did the organization maintain an office, employees, or agents outside of the United States? .....		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? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i> .....		X
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? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i> .....		X
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? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i> .....		X
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? <i>If 'Yes,' complete Schedule G, Part I (see instructions).</i> .....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i> .....		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i> .....	X	
20 a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i> .....		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		



**Part 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? <i>If 'Yes,' complete Schedule I, Parts I and II.</i> .....		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? <i>If 'Yes,' complete Schedule I, Parts I and III.</i> .....		X
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> .....		X
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? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i> .....		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?.....		
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?.....		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?.....		
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		
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? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		
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? <i>If so, complete Schedule L, Part II.</i> .....		X
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? <i>If 'Yes,' complete Schedule L, Part III.</i> .....		X
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? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
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? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i> .....		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i> .....		X
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> .....		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.</i> .....		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?.....		X
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)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		
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? <i>If 'Yes,' complete Schedule R, Part VI.</i> .....		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.....	X	

**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

		Yes	No
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.....		
1 b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?.....		
1 c			
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.....		
2 a	12		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?.....	X	
2 b			
<b>Note.</b> 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 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.....		
3 b			
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)?.....		X
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.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?.....		X
5 a			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?.....		X
5 b			
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?.....		
5 c			
6 a	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?.....		X
6 a			
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?.....		
6 b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
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?.....		X
7 a			
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?.....		
7 b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?.....		X
7 c			
d	If 'Yes,' indicate the number of Forms 8282 filed during the year.....		
7 d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?.....		X
7 e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?.....		X
7 f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?.....		
7 g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?.....		
7 h			
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> 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	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the organization make any taxable distributions under section 4966?.....		
9 a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?.....		
9 b			
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.....	10 a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.....	10 b	
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders.....	11 a	
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	
12 a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> 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.....	12 b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state?.....	13 a	
<b>Note.</b> 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.....	13 b	
c	Enter the amount of reserves on hand.....	13 c	
14 a	Did the organization receive any payments for indoor tanning services during the tax year?.....	14 a	X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.....	14 b	

**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.

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. ....		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. ....		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (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. ....		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year? .....		X
3 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)? .....		X
4 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.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....		X
5 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 solicit any contributions that were not tax deductible as charitable contributions? .....		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
7 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? .....		X
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? .....		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year. ....		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....		
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? .....		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
9 a	Did the organization make any taxable distributions under section 4966? .....		
9 b	Did the organization make a distribution to a donor, donor advisor, or related person? .....		
10	<b>Section 501(c)(7) organizations. Enter:</b>		
10 a	Initiation fees and capital contributions included on Part VIII, line 12. ....		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. ....		
11	<b>Section 501(c)(12) organizations. Enter:</b>		
11 a	Gross income from members or shareholders. ....		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) .....		
12 a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. ....		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
13 a	Is the organization licensed to issue qualified health plans in more than one state? .....		
13 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. ....		
13 c	Enter the amount of reserves on hand. ....		
14 a	Did the organization receive any payments for indoor tanning services during the tax year? .....		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. ....		

**Part VI Governance, Management and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.  
 Check if Schedule O contains a response or note to any line in this Part VI.

**Section A. Governing Body and Management**

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year. . . . . 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 b	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? . . . . .		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
6	Did the organization have members or stockholders? . . . . . SEE SCHEDULE O . . . . .	X	
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 . . . . .	X	
7 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? . . . . . SEE SCH O . . . . .	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8 a	a The governing body? . . . . .	X	
8 b	b Each committee with authority to act on behalf of the governing body? . . . . .	X	
9	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. . . . .		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10 a	Did the organization have local chapters, branches, or affiliates? . . . . .		X
10 b	b 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? . . . . .		
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .		X
12 a	Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O . . . . .		X
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13 . . . . .		
12 b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .		
12 c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done . . . . .		
13	Did the organization have a written whistleblower policy? . . . . .		X
14	Did the organization have a written document retention and destruction policy? . . . . .		X
15	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?		
15 a	a The organization's CEO, Executive Director, or top management official. . . . .		X
15 b	b Other officers of key employees of the organization. . . . .		X
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
16 b	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 the organization's exempt status with respect to such arrangements? . . . . .		

**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 (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ▶ WILLIAM HUDELSON 350 WATERMAN DRIVE HARRISONBURG VA 22802 (540) 434-1887

**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**

1 a 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** officers, key employees, and highest compensated employees who received more than \$100,000 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.

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 for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) EDDIE HUMES COMMANDER	2 0			X				0.	0.	0.
(2) THOMAS MILLER, JR VICE COMMANDER	2 0			X				0.	0.	0.
(3) BILL HAMBLIN ADJUTANT	2 0			X				0.	0.	0.
(4) DON ROBINSON 2ND VICE CMDR	2 0			X				0.	0.	0.
(5) WILLIAM R. HUDELSON FINANCE OFFICER	2 0			X				0.	0.	0.
(6) BRUCE WEBB CHAPLAIN	2 0			X				0.	0.	0.
(7) BRAD WISMAN JUDGE ADVOCATE	2 0			X				0.	0.	0.
(8) GEORGE BLOMSTROM SGT AT ARMS	2 0			X				0.	0.	0.
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
<b>1 b Sub-total</b> .....							0.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							0.	0.	0.	

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  0

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i> .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If 'Yes' complete Schedule J for such individual.</i> .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i> .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization  0

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns				
	b Membership dues	6,450.			
	c Fundraising events				
	d Related organizations				
	e Government grants (contributions)				
	f All other contributions, gifts, grants, and similar amounts not included above	50.			
	g Noncash contributions included in lines 1a-1f: \$				
	h Total. Add lines 1a-1f	6,500.			
PROGRAM SERVICE REVENUE	2 a				
	b				
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f				
	3 Investment income (including dividends, interest and other similar amounts)		293.		
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
6 a Gross rents	(i) Real				
	(ii) Personal				
	b Less: rental expenses				
	c Rental income or (loss)				
d Net rental income or (loss)					
7 a Gross amount from sales of assets other than inventory	(i) Securities	6,786.			
	(ii) Other				
	b Less: cost or other basis and sales expenses	6,816.			
	c Gain or (loss)	-30.			
d Net gain or (loss)		-30.			-30.
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses				
	c Net income or (loss) from fundraising events				
9 a Gross income from gaming activities. See Part IV, line 19	a	2,337,354.			
	b Less: direct expenses	2,123,990.			
	c Net income or (loss) from gaming activities		213,364.	213,364.	
10 a Gross sales of inventory, less returns and allowances	a	128,510.			
	b Less: cost of goods sold	122,732.			
	c Net income or (loss) from sales of inventory		5,778.	5,778.	
Miscellaneous Revenue		Business Code			
11 a MISC POST INCOME		4,389.	4,389.		
b VENDING MACHINE INCOME		1,042.	1,042.		
c					
d All other revenue					
e Total. Add lines 11a-11d		5,431.			
12 Total revenue. See instructions		231,336.	224,573.	0.	263.



**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).  
 Check if Schedule O contains a response or note to any line in this Part IX.

Do not include amounts reported on lines 6b, 7b, 8b, 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 governments and organizations in the United States. See Part IV, line 21	5,558.	5,558.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	1,341.	1,341.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits 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)				
9 Other employee benefits	8,365.	8,365.		
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	2,393.	2,393.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	3,496.	3,496.		
13 Office expenses	2,676.	2,676.		
14 Information technology				
15 Royalties				
16 Occupancy	89,675.	89,675.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	11,773.	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.)				
a <u>FILL-IN BARTENDER</u>	772.	772.		
b <u>POSTAGE AND SHIPPING</u>	145.	145.		
c <u>PRINTING AND PUBLICATIONS</u>	127.	127.		
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	204,061.	204,061.	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				



**Part X 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
ASSETS	1	91,880.	1	103,530.
	2		2	
	3		3	
	4		4	
	5		5	
	6		6	
	7		7	
	8		8	
	9		9	110.
	10a	496,300.		
	10b	496,300.	10c	496,300.
	11	10,293.	11	10,557.
	12		12	
	13		13	
	14		14	
	15		15	
16	598,473.	16	610,497.	
17		17		
LIABILITIES	18		18	
	19		19	
	20		20	
	21		21	
	22		22	
	23	191,101.	23	175,850.
	24		24	
	25		25	
	26	191,101.	26	175,850.
	NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27			27	
28			28	
29			29	
Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.				
30			30	
31			31	
32		407,372.	32	434,647.
33	407,372.	33	434,647.	
34	598,473.	34	610,497.	

BAA

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	231,336.
2	Total expenses (must equal Part IX, column (A), line 25)	2	204,061.
3	Revenue less expenses. Subtract line 2 from line 1	3	27,275.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	407,372.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	434,647.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	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 basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c	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.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

BAA

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2013

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.

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

Employer identification number

54-1492414

AMERICAN LEGION #188 SHENANDOAH VALLEY

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. Sub-rows: a Total number of conservation easements, b Total acreage restricted by conservation easements, c Number of conservation easements on a certified historic structure included in (a), d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

Table with 2 columns: Amounts. Rows include: 1 a If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues 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 treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If 'Yes,' explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1 c    |
| d Additions during the year     | 1 d    |
| e Distributions during the year | 1 e    |
| f Ending balance                | 1 f    |
- 2 a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.  Yes  No

**Part V Endowment Funds.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  \_\_\_\_\_ %
- c Temporarily restricted endowment  \_\_\_\_\_ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings	496,300.			496,300.
c Leasehold improvements				
d Equipment				
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				496,300.

**Part VII Investments – Other Securities.** N/A  
 Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(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.)		

**Part VIII Investments – Program Related.** N/A  
 Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

**Part IX Other Assets.** N/A  
 Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.)	

**Part X Other Liabilities.**  
 Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	

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.

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.** N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains on investments	2 a	
	b Donated services and use of facilities	2 b	
	c Recoveries of prior year grants	2 c	
	d Other (Describe in Part XIII.)	2 d	
	e Add lines 2a through 2d.		2 e
3	Subtract line 2e from line 1.		3
4	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 7b.	4 a	
	b Other (Describe in Part XIII.)	4 b	
	c Add lines 4a and 4b.		4 c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2 a	
	b Prior year adjustments	2 b	
	c Other losses	2 c	
	d Other (Describe in Part XIII.)	2 d	
	e Add lines 2a through 2d.		2 e
3	Subtract line 2e from line 1.		3
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.	4 a	
	b Other (Describe in Part XIII.)	4 b	
	c Add lines 4a and 4b.		4 c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5

**Part XIII Supplemental Information.**

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.

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**Part II Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		(event type)	(event type)	NONE (total number)	(add column (a) through column (c))	
REVENUE	1	Gross receipts				
	2	Less: Charitable contributions				
	3	Gross income (line 1 minus line 2)				
DIRECT EXPENSES	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses				
	10	Direct expense summary. Add lines 4 through 9 in column (d)				
	11	Net income summary. Subtract line 10 from line 3, column (d)				

**Part III Gaming.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming	
					(add column (a) through column (c))	
REVENUE	1	Gross revenue	2,337,354.		2,337,354.	
	2	Cash prizes	2,103,618.		2,103,618.	
DIRECT EXPENSES	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses		20,372.	20,372.	
	6	Volunteer labor	<input checked="" type="checkbox"/> Yes 0% <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 0% <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 0% <input checked="" type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				2,123,990.
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				213,364.

9 Enter the state(s) in which the organization operates gaming activities: VA  
 a Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
 b If 'No,' explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
 b If 'Yes,' explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_





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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is  
at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Employer identification number

54-1492414

AMERICAN LEGION #188 SHENANDOAH VALLEY

**FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER**

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, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY**

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 APPROVAL 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 PRESENTED AT A MONTHLY  
MEETING. COPIES ARE MADE AVAILABLE FOR REVIEW UPON REQUEST.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

COPIES OF THE FORM 990 AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.