

Form **990EZ**
Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-1150
2020
Open to Public Inspection

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2020 calendar year, or tax year beginning 01-01-2020, and ending 12-31-2020

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

C Name of organization
AMERICAN LEGION 50 OTTO-QUANDE-RENVILLE
Number and street (or P. O. box, if mail is not delivered to street address) Room/suite
PO BOX 131
City or town, state or province, country, and ZIP or foreign postal code
SISSETON, SD 57262

D Employer identification number
46-0218663
E Telephone number
(605) 698-3823
F Group Exemption Number

G Accounting Method: Cash Accrual Other (specify) ▶

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

I Website: ▶ N/A
J Tax-exempt status (check only one) - 501(c)(3) 501(c)(19) ◀ (insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 39,042

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	7,178
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	327
	4 Investment income	4	31,537
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c Less: direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe in Schedule O)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	39,042	

Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	300
	14 Occupancy, rent, utilities, and maintenance	14	19,598
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	19,294
17 Total expenses. Add lines 10 through 16 ▶	17	39,192	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-150
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	323,535
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	11,787
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	335,172

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	115,755	22 127,392
23 Land and buildings	207,780	23 207,780
24 Other assets (describe in Schedule O)		24
25 Total assets	323,535	25 335,172
26 Total liabilities (describe in Schedule O).		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	323,535	27 335,172

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?
SEE SCHEDULE O

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

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 See Additional Data Table		
(Grants \$) If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>	28a	
29	29a	
(Grants \$) If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>		
30	30a	
(Grants \$) If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>		
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a) ▶	32	

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

Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
CALVIN HOVE	001.00	0		
POST COMMANDER				
NEIL LONG	001.00	0		
TRUSTEE				
BOB JOHNSTON	001.00	0		
TRUSTEE				
LAWRENCE HELLWIG	002.00	0		
FINANCE OFFICER				
PAT DADY	001.00	0		
1ST VICE COMM				
PHIL GEORGE	001.00	0		
ADJUTANT				

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions.		No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		No
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a _____		
b	Did the organization file Form 1120-POL for this year?		
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b _____	
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a _____	
b	Gross receipts, included on line 9, for public use of club facilities	39b _____	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		40b
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		40e
41	List the states with which a copy of this return is filed. ▶ _____		
42a	The organization's books are in care of ▶ <u>BOOKKEEPING AND TAX SERVICES BY JAN</u> Telephone no. ▶ <u>(701) 388-7950</u> Located at ▶ <u>1125 SD Hwy 10 SISSETON, SD</u> ZIP + 4 ▶ <u>57262</u>		

		Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		No
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶ _____		No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____		

		Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		No
c	Did the organization receive any payments for indoor tanning services during the year?		No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	46	No

Part VI Section 501(c)(3) Organizations Only
 All section 501(c)(3) organizations must answer questions 47- 49b and 52, and complete the tables for lines 50 and 51. Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000. ▶ _____

52 Did the organization complete Schedule A? **NOTE.** All section 501(c)(3) organizations must attach a completed Schedule A ▶ Yes No

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

***** Signature of officer	2021-05-13 Date
CALVIN HOVE POST COMMANDER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name Janis M Thode	Preparer's signature	Date 2021-05-13	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00782998
	Firm's name ▶ Bookkeeping & Tax Services by Jan LLC			Firm's EIN ▶	
	Firm's address ▶ 1125 SD Hwy 10 Sisseton, SD 57262			Phone no. (701) 388-7950	

May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes No

Additional Data

Software ID: 20011406
Software Version: 20.0.2.0
EIN: 46-0218663
Name: AMERICAN LEGION 50 OTTO-QUANDE-RENVILLE

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
28 ORGANIZATIONS PRIMARY EXEMPT PURPOSE TO PROMOTE AMERICANISM AND SUPPORT VETERANS (Grants \$) If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>	28a	

TY 2020 Compensation Explanation**Name:** AMERICAN LEGION 50 OTTO-QUANDE-RENVILLE**EIN:** 46-0218663**Software ID:** 20011406**Software Version:** 20.0.2.0

Person Name

Explanation

CALVIN HOVE

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020**Open to Public Inspection**

Department of the Treasury

Name of the organization

AMERICAN LEGION 50 OTTO-QUANDE-RENVILLE

Employer identification number

46-0218663

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Supplies 627

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Depreciation 10,845

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Advertising and Promotions 447

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Dues and Memberships 554

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Property Taxes 5,705

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Community and Awards 350

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Honor guard 766

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 20, Net Assets	IMPROVMENTS 11,787