

Short Form

Form 990-EZ

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2005

Open to Public Inspection

Department of the Treasury Internal Revenue Service

For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year. The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2005 calendar year, or tax year beginning 2005, and ending 20

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: WAYNE M. KIDWELL AMERICAN LEGION POST 184. D Employer identification number: 54:1887334. E Telephone number: (703)481-1200. F Group Exemption Number: 0925.

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: [X] Cash [] Accrual. Other (specify):

I Website: J Organization type (check only one): [X] 501(c)(19) (insert no.) [] 4947(a)(1) or [] 527

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

K Check [X] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ. \$ 17,308

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 38 of the instructions.)

Table with 21 rows for Revenue, Expenses, and Net Assets. Revenue total: 16,822. Expenses total: 17,881. Net Assets total: 18,054. Includes a 'RECEIVED' stamp dated APR 27 2006 from CSOS in OGDEN, UT.

Part II Balance Sheets—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See page 41 of the instructions.)

Table with 7 rows for Balance Sheets. (A) Beginning of year, (B) End of year. Total assets: 19,113. Total liabilities: 11,064. Net assets: 8,049.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 106421 Form 990-EZ (2005)

SCANNED JUL 17 2006

32 P

Part III Statement of Program Service Accomplishments (See page 42 of the instructions.)		Expenses	
What is the organization's primary exempt purpose? <u>Assist disabled and needy war veterans</u>		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others)	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.			
28	Provide grants to assist disabled veterans at two area veterans hospitals. Provide grants to the Injured Marine Semper Fi Fund, Fisher House Foundation and the "Angels of Mercy" Program for current wounded veterans and their families (Grants \$ <u>9,000</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	
29	Sponsor two boys from local high schools and one home schooled boy to attend the American Legion Boys State program (Grants \$ <u>720</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30	Provide a grant to the American Legion Patch Fund for the 2005 Boy Scouts of America Jamboree (Grants \$ <u>240</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31	Other program services (attach schedule) (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a)	32	9,960

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 42 of the instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
David A. Kirby 1303 Benicia Lane, Herndon, VA 20170	Commander: 10 hours	0	0	0
Robert S. Thompson 1264 Redwood Court, Herndon, VA 20170	Vice Commander: 5 hrs	0	0	0
John A. Rogosky 12629 Builders Road, Herndon, VA 20170	Adjutant: 10 hours	0	0	0
Daniel Gillespie 2758 Mansway Drive, Oak Hill, VA 20171	Finance Officer: 8 hours	0	0	0

Part V Other Information (Note the attachment requirement in General Instruction V, page 14.)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶		
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 unpaid at the start of the period covered by this return?		✓
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	38b	
39	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	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation.	40b	
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Enter amount of tax on line 40c reimbursed by the organization		

Part V Other Information (Note the attachment requirement in General Instruction V, page 14.) (Continued)

41 List the states with which a copy of this return is filed. ▶ _____

42a The books are in care of ▶ John A. Rogosky Telephone no. ▶ (703) 481-1200
Located at ▶ 12629 Builders Road, Herndon, VA ZIP + 4 ▶ 20170-2924

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 Form TD F 90-22.1.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.?

If "Yes," enter the name of the foreign country: ▶ _____

	Yes	No
42b		✓
42c		✓

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here. ▶
and enter the amount of tax-exempt interest received or accrued during the tax year: ▶ _____

Under penalties of perjury, I declare that I have examined this return, and believe it is true, correct, and complete. Declaration of preparer

Please Sign Here
▶ *David A. Kirby*
Signature of officer
▶ David A. Kirby, Commander
Type or print name and title.

Paid Preparer's Use Only
Preparer's signature ▶ _____
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ _____

2005

WAYNE M. KIDWELL AMERICAN LEGION POST NO. 184

EIN: 54-1887334

From Form 990-EZ

Line 6. Special events and activities

Special Event: Sno-cone sales at
 Herndon Festival
 Jun 2-5, 2005

Gross receipts: \$ 2,978.00

Less contributions: 0

Gross revenue: 2,978.00

Less: direct expenses 487.42

Net income: \$ 2,490.58
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