

Form **990-EZ**
 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)

▶ **Do not enter social security numbers on this form as it may be made public.**
 ▶ **Information about Form 990-EZ and its instructions is at www.irs.gov/form990ez.**

OMB No 1545-1150
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 07-01-2017, and ending 06-30-2018

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

C Name of organization
 DISABLED AMERICAN VETERANS 38

Number and street (or P O box, if mail is not delivered to street address) Room/suite
 821 ERIE ST S

City or town, state or province, country, and ZIP or foreign postal code
 MASSILLON, OH 44646

D Employer identification number
 34-0173610

E Telephone number

F Group Exemption Number ▶ 2473

G Accounting Method Cash Accrual Other (specify) ▶ _____

I Website: ▶ NONE

J Tax-exempt status (check only one) - 501(c)(3) 501(c)(4) ◀ (insert no) 4947(a)(1) or 527

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

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 ▶ \$ 132,643

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	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	643
	4	Investment income	4	
	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	49,941
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	5,691	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	44,250	
7a	Gross sales of inventory, less returns and allowances	7a	82,018	
b	Less cost of goods sold	7b	54,203	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	27,815	
8	Other revenue (describe in Schedule O)	8	41	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	72,749	
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	30,648
	13	Professional fees and other payments to independent contractors	13	3,734
	14	Occupancy, rent, utilities, and maintenance	14	19,617
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	20,936
17	Total expenses. Add lines 10 through 16 ▶	17	74,935	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-2,186
	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	60,273
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	32
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	58,119

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	32,349	22	33,080
23 Land and buildings	27,035	23	24,081
24 Other assets (describe in Schedule O)	2,357	24	2,357
25 Total assets	61,741	25	59,518
26 Total liabilities (describe in Schedule O).	1,468	26	1,399
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	60,273	27	58,119

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?
 VETERANS CLUB

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
 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	74,935

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
RONALD MEYER COMMANDER	1 00	0	0	0
TERRY ROAN TREASURER	1 00	0	0	0
ROBERT H JONES SR VICE COMMANDER	1 00	0	0	0
DAVID MCCONNELL JR VICE COMMANDER	1 00	0	0	0

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

Table with columns for question number, question text, and Yes/No response boxes. Rows include questions 33 through 45b regarding organizational activities, financials, and compliance.

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

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

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation.

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

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

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation.

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

52 Did the organization complete Schedule A? NOTE. All Section 501(c)(3) organizations must attach a completed Schedule A 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

Sign Here ***** Signature of officer 2018-12-10 Date
TERRY ROAN, TREASURER Type or print name and title

Paid Preparer Use Only Print/Type preparer's name RICHARD G LEFFLER JR Preparer's signature Date 2018-12-10 Check if self-employed PTIN P00028812
Firm's name RICHARD G LEFFLER JR CPA INC Firm's EIN 34-1800194
Firm's address 2070 WALES RD NE Massillon, OH 44646 Phone no (330) 833-7232

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

Additional Data

Software ID:

Software Version:

EIN: 34-0173610

Name: DISABLED AMERICAN VETERANS 38

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 BUILDING BETTER LIVES FOR DISABLED VETERANS AND THEIR FAMILIES (Grants \$)	28a	74,935
If this amount includes foreign grants, check here . . . <input type="checkbox"/>		

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

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No 1545-0047

2017

**Open to Public
Inspection**

Complete if the organization answered "Yes" on 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.

Department of the Treasury
Internal Revenue Service

Name of the organization
DISABLED AMERICAN VETERANS 38

Employer identification number
34-0173610

Part I Fundraising Activities. Complete if the organization answered "Yes" on 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						
Total				▶		

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" on 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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		(event type)	(event type)	(total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less 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" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		1 Gross revenue			49,941
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses			5,691	
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				5,691
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

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

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 activity conducted in
- | | | | |
|----------|-----------------------------|------------|---------|
| a | The organization's facility | 13a | 100.0 % |
| 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 ▶ TERRY ROAN

Address ▶ 821 ERIE ST S
MASSILLON, OH 44646

- 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
------------------	-------------

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.

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

2017**Open to Public Inspection**

Department of the Treasury

Internal Revenue Service

Name of the organization

DISABLED AMERICAN VETERANS 38

Employer identification number

34-0173610

990 Schedule O, Supplemental Information

Return Reference	Explanation
General explanation attachment	CAPITALIZATION POLICY THE TAXPAYER HEREBY ADOPTS FOR BOOK AND FEDERAL INCOME TAX PURPOSES THE FOLLOWING POLICY REGARDING CAPITALIZATION EXPENSES FOR THE YEAR BEGINNING JULY 1, 2018 IN ACCORDANCE WITH INTERNAL REVENUE CODE SECTIONS 167 AND 168 AND RELATED REGULATIONS 1.263(A)-1(F) THE TAXPAYER HAS DETERMINED THAT AMOUNTS WHOSE INDIVIDUAL COST (INCLUDING TAX, INSTALLATION AND DELIVERY COSTS) DOES NOT EXCEED \$2,500 WILL BE DEDUCTED AS INCURRED AS AN OPERATING EXPENSE AMOUNTS EXCEEDING THIS DOLLAR LIMIT WILL BE EXAMINED INDIVIDUALLY TO DETERMINE IF THEIR USE OR PURPOSE REQUIRES CAPITALIZATION UNDER THE BETTERMENT, ADAPTATION OR RESTORATION RULES USED BY THE INTERNAL REVENUE SERVICE AND WILL BE CAPITALIZED OR EXPENSED AS INCURRED AS A RESULT OF THE APPLICATION OF THOSE RULES

990 Schedule O, Supplemental Information

Return Reference	Explanation
Description of other revenue Part I line 8	DESCRIPTION AMOUNTSALES TAX DISCOUNT 41

990 Schedule O, Supplemental Information

Return Reference	Explanation
Description of other expenses Part I line 16	DESCRIPTION AMOUNT BANK SERVICE CHARGES 2 WORKERS COMP 124 LICENSES AND PERMITS 1,162 SNOW REMOVAL 520 OFFICE SUPPLIES 297 TRASH REMOVAL 723 PAYROLL TAXES 2,925 CONTRIBUTIONS 10,014 DEPRECIATION 2,954 KEY CARDS 438 MISCELLANEOUS 35 INSURANCE 1,249 LATE FEES AND PENALTIES 5 CONVENTION EXPENSES 488

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other changes in net assets or fund balances Part I line 20	DESCRIPTION AMOUNT ROUNDING 1 CORRECTION TO BEGINNING ASSET VALUE 31

990 Schedule O, Supplemental Information

Return Reference	Explanation
Description of other assets Part II line 24	CATEGORY BEGINNING OF YEAR END OF YEAR INVENTORY 2,357 2,357

990 Schedule O, Supplemental Information

Return Reference	Explanation
Description of total liabilities Part II line 26	CATEGORY BEGINNING OF YEAR END OF YEAR ACCRUED SALES TAX 351 425 WITHHELD PAYROLL TAXES 1,117 974