

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)

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

▶ Go to www.irs.gov/Form990EZ for the latest information.

OMB No 1545-1150

2018

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019

- 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) ▶ _____

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

I Website: ▶ NONE

J Tax-exempt status (check only one) - 501(c)(3) 501(c)(4) ◀ (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 ▶ \$ 140,108

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

	Description		Amount	Amount
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		
	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	53,600	
	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	6,357		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		47,243	
7a Gross sales of inventory, less returns and allowances	7a	85,819		
b Less cost of goods sold	7b	50,901		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		34,918	
8 Other revenue (describe in Schedule O)	8		689	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9		82,850	
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		29,787
	13 Professional fees and other payments to independent contractors	13		2,037
	14 Occupancy, rent, utilities, and maintenance	14		20,430
	15 Printing, publications, postage, and shipping	15		55
	16 Other expenses (describe in Schedule O)	16		26,920
	17 Total expenses. Add lines 10 through 16 ▶	17		79,229
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18		3,621	
Net Assets	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		58,119
	20 Other changes in net assets or fund balances (explain in Schedule O)	20		-2
	21 Net assets or fund balances at end of year Combine lines 18 through 20	21		61,738

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 3 columns: Question ID, Question Text, Yes, No. Rows include 33, 34, 35a, 35b, 35c, 36, 37a, 37b, 38a, 38b, 39, 39a, 39b, 40a, 40b, 40c, 40d, 40e, 41.

42a The organization's books are in care of TERRY ROAN Telephone no (330) 880-5499 Located at 821 ERIE ST S MASSILLON , OH ZIP + 4 44646

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include 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 43

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include 44a, 44b, 44c, 44d, 45a, 45b.

	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

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

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	2019-11-05 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 2019-11-05	Check <input type="checkbox"/> if self-employed	PTIN P00028812
	Firm's name ▶ RICHARD G LEFFLER JR CPA INC			Firm's EIN ▶ 34-1800194	
	Firm's address ▶ 2177 Nave RD SE 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	79,229
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

2018

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.

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

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... 2b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (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. Includes a Total row at the bottom.

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			53,600	
Direct Expenses	2 Cash prizes					
	3 Noncash prizes					
	4 Rent/facility costs					
	5 Other direct expenses			6,357		6,357
	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) ▶					6,357	
8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶					47,243	

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
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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.

2018**Open to Public Inspection**

Department of the Treasury

Name of the organization

DISABLED AMERICAN VETERANS 38

Employer identification number

34-0173610

990 Schedule O, Supplemental Information

Return Reference	Explanation
General explanation attachment	<p>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, 2019 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</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Description of other revenue Part I line 8	DESCRIPTION AMOUNT FUTA REFUND - 2017 OVERPAID 132 SALES TAX DISCOUNT 42 BWC PREMIUM REFUND 515

990 Schedule O, Supplemental Information

Return Reference	Explanation
Description of other expenses Part I line 16	DESCRIPTION AMOUNT BANK SERVICE CHARGES 2 WORKERS COMP 496 LICENSES AND PERMITS 2,099 OFFICE SUPPLIES 82 TRASH REMOVAL 1,188 PAYROLL TAXES 2,747 CONTRIBUTIONS 15,371 DEPRECIATION 2,626 KEY CARDS 441 INSURANCE 1,333 LATE FEES AND PENALTIES 200 CONVENTION EXPENSES 200 MEALS 135

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other changes in net assets or fund balances Part I line 20	DESCRIPTION AMOUNTROUNDING (2)

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 1,650 PRE-PAID SALES TAX 0 480 PAYROLL ADVANCE 0 570

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 425 359 WITHHELD PAYROLL TAXES 974 1,105