

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust
 ▶ 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.

OMB No. 1545-1150

1997

This Form is Open to Public Inspection

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

A For the 1997 calendar year, OR tax year beginning , 1997, and ending , 19

B Check if:

- ☐ Change of address
☐ Initial return
☐ Final return
☐ Amended return (required also for state reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

AMERICAL DIV VETERANS ASSN, INC

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

c/o Joseph B. Chin

City or town, state or country, and ZIP + 4

D Employer identification number

04-6307634

E State registration number

F Check ☐ if exemption application is pending

H Enter four-digit group exemption number (GEN)

G Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) ▶

I Type of organization—▶ ☒ Exempt under section 501(c)(19) ◀ (insert number) OR ▶ ☐ section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts **MUST** attach a completed Schedule A (Form 990).

J Check ☐ 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 received a Form 990 Package in the mail, the organization should file a return without financial data. **Some states require a complete return.**

K Enter the organization's 1997 gross receipts (add back lines 5b, 6b, and 7b, to line 9) ▶ \$ 53,421

If \$100,000 or more, the organization must file Form 990 instead of Form 990-EZ.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 28.)

Revenue	1	Contributions, gifts, grants, and similar amounts received (attach schedule of contributors)	1	12,146
	2	Program service revenue including government fees and contracts	2	8,040
	3	Membership dues and assessments	3	29,225
	4	Investment income	4	4,010
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	-0-
	6	Special events and activities (attach schedule):		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	6b	Less: direct expenses other than fundraising expenses	6b	
Expenses	6c	Net income or (loss) from special events and activities (line 6a less line 6b)	6c	-0-
	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less: cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	-0-
	8	Other revenue (describe ▶ _____)	8	-0-
	9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ▶	9	53,421
	10	Grants and similar amounts paid (attach schedule) Scholarships	10	6,250
	11	Benefits paid to or for members. Officers' Expenses & Chapter Paybacks	11	2,469
	12	Salaries, other compensation, and employee benefits	12	-0-
	13	Professional fees and other payments to independent contractors	13	-0-
Net Assets	14	Occupancy, rent, utilities, and maintenance . Museum Insurance & Meetings	14	2,589
	15	Printing, publications, postage, and shipping . Quarterly Newsletters & Postages	15	17,673
	16	Other expenses (describe ▶ Recruiting, Convention, Elections, Member-)	16	14,347
	17	Total expenses (add lines 10 through 16) ships, & Depretion ▶	17	43,328
	18	Excess or (deficit) for the year (line 9 less line 17)	18	10,093
	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	109,180
	20	Other changes in net assets or fund balances (attach explanation)	20	-0-
	21	Net assets or fund balances at end of year (combine lines 18 through 20) ▶	21	119,273

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 Specific Instructions on page 32.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	102,610	22 113,748
23 Land and buildings	-0-	23 -0-
24 Other assets (describe ▶ Museum Furnishings (less artifacts))	6,570	24 5,525
25 Total assets	109,180	25 119,273
26 Total liabilities (describe ▶ _____)	-0-	26 -0-
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	109,180	27 119,273

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Cat. No. 106421

Form **990-EZ** (1997)

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 32.)		Expenses
What is the organization's primary exempt purpose? <u>To preserve and strength comradeship</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	The 57th Annual Reunion was held in Orlando, FL in late June, 1998, with about 200 attendees. The eight Chapters in the United States held their meetings throughout the year at their facilities. (Grants \$ -0-	28a -0-
29	Ongoing efforts to locate and recruit Vietnam era veterans of reactivated WW II AMERICAL (23rd Infantry) Division resulted in 356 new members, bringing total membership of ADVA to 3,536 members (Grants \$ -0-	29a -0-
30	Quarterly publication of Newsletter has additional pages dedicated to coverage of activities and correspondence from Vietnam era members in addition to news of the WW II era members. (Grants \$ -0-	30a -0-
31	Other program services (attach schedule) (Grants \$ -0-	31a -0-
32	Total program service expenses (add lines 28a through 31a)	32 -0-

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See Specific Instructions on page 32.)				
(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
Edward W. Marsh	National Commander	-0-	-0-	-0-
Bernard C. Chase	National Adjutant	-0-	-0-	-0-
Ronald L. Ward	Chairman AMERICAL Foundation	-0-	-0-	-0-
James C. Buckle	Editor-in-Chief Newsletter	-0-	-0-	-0-

Part V Other Information (See Specific Instructions on page 33.)		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		X
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.		X
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.		X
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		X
b	Did the organization file Form 1120-POL for this year?		X
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?		X
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 during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		X
b	501(c)(3) and (4) organizations.—Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach an explanation.		
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d	Enter: Amount of tax in 40c, above, reimbursed by the organization ▶		
41	List the states with which a copy of this return is filed. ▶		
42	The books are in care of ▶ Richard H. Olson Telephone no. ▶ Located at ▶ ZIP + 4 ▶		
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		

Please Sign Here	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. (See General Instruction U, page 10.)	
	Signature of officer Bernard C. Chase	Date 09-14-98
Paid Preparer's Use Only	Preparer's signature Joseph B. Chin	Date 09-14-98
	Firm's name (or yours if self-employed) and address Joseph B. Chin, EA	Check if self-employed <input checked="" type="checkbox"/> Preparer's SSN
		EIN ZIP + 4

ADVA FORM 990-EZ DETAILS 1997 Year ending June 30, 1998

<u>LINE</u>	<u>ITEM</u>	<u>ADVA</u>	<u>FOUNDATION</u>	<u>TOTAL</u>
1	Contributions, Gifts Recieved	-0-	12,146	12,146
2	Program Service Revenues			8,040
	Museum Resales	2,458	-0-	
	T-Shirts	4,305	-0-	
	History Books & DC Refund	399	-0-	
	Viet-nam Documents	878	-0-	
		8,040		
3	Membership Dues	29,225	-0-	29,225
4	Investment Income	3,273	737	4,010
9	<u>Total Revenue</u>			<u>53,421</u>
10	Grants Paid	-0-	6,250	6,250
11	Benefits to Members			2,469
	Officers Expenses	1,258		
	Chapter Paybacks	1,211		
		2,469		
14	Occupancy, Museum Insurance & Meetings			2,589
15	Printing, Postages & Computer			17,673
16	Other Expenses			14,347
	National Recruiting	2,324		
	Memberships	1,035		
	Convention	4,400		
	Elections	762		
	T-Shirts	3,375		
	Charities	450		
	Bank Charges	374		
	Research	572		
	Depreciation	1,095		
		14,397		
17	<u>Total Expenses</u>			<u>43,328</u>