

Form 990-EZ

Department of the Treasury  
Internal Revenue Service

# 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.

1998

This Form is  
Open to Public  
Inspection

A For the 1998 calendar year, OR tax year beginning July 1, 1998, and ending June 30, 1999

|  |   |  |
|--|---|--|
| B Check if:<br><input type="checkbox"/> Change of address<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return<br><input type="checkbox"/> Amended return (required also for state reporting) | C Name of organization<br>AMERICAL DIVISION VETERANS ASSN, INC.                                   | D Employer identification number<br>04-6307634                         |
|  | Number and street (or P.O. box, if mail is not delivered to street address)<br>c/o Joseph B. Chin | E Telephone number   |
|  | City or town, state or country, and ZIP + 4<br>[REDACTED]   | F Check ► <input type="checkbox"/> if exemption application is pending |
| G Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ►  |   | H Enter four-digit group exemption number (GEN)                        |

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 1998 gross receipts (add back lines 5b, 6b, and 7b, to line 9) ► \$ -0-  
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 30.)

|  |   |            |
|--|---|------------|
| Revenue  | 1 Contributions, gifts, grants, and similar amounts received (attach schedule of contributors)  | 1 14,072   |
|  | 2 Program service revenue including government fees and contracts   | 2 6,439    |
|  | 3 Membership dues and assessments   | 3 27,265   |
|  | 4 Investment income   | 4 4,462    |
|  | 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 (line 5a less line 5b) (attach schedule)  | 5c -0-     |
|  | 6 Special events and activities (attach schedule):  |            |
|  | a Gross revenue (not including \$ _____ of contributions reported on line 1)  | 6a         |
| b Less: direct expenses other than fundraising expenses                          | 6b  |            |
| c 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  |            |
| b Less: cost of goods sold   | 7b  |            |
| c 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 52,238  |            |
| Expenses   | 10 Grants and similar amounts paid (attach schedule) Scholarships   | 10 6,250   |
|  | 11 Benefits paid to or for members Officers Expenses & Chapter Paybacks   | 11 3,126   |
|  | 12 Salaries, other compensation, and employee benefits  | 12 -0-     |
|  | 13 Professional fees and other payments to independent contractors  | 13 -0-     |
|  | 14 Occupancy, rent, utilities, and maintenance Museum Insurance & Meetings  | 14 4,090   |
|  | 15 Printing, publications, postage, and shipping Quarterly Newsletters & Postages   | 15 18,431  |
|  | 16 Other expenses (describe ► Recruiting, Elections, Convention, Charities  | 16 15,139  |
|  | 17 Total expenses (add lines 10 through 16) & Lawsuit Settlement  | 17 47,036  |
| Net Assets   | 18 Excess or (deficit) for the year (line 9 less line 17)   | 18 5,202   |
|  | 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) | 19 119,273 |
|  | 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) ►   | 21 124,475 |

**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 34.)  |         | (A) Beginning of year | (B) End of year |
|--|---------|-----------------------|-----------------|
| 22 Cash, savings, and investments  | 113,748 | 22                    | 124,975         |
| 23 Land and buildings  | -0-     | 23                    | -0-             |
| 24 Other assets (describe ► Museum Furnishings (Less Artifacts) )                | 5,525   | 24                    | 4,696           |
| 25 Total assets  | 119,273 | 25                    | 129,671         |
| 26 Total liabilities (describe ► )   | -0-     | 26                    | -0-             |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) ► | 119,273 | 27                    | 129,671         |

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

Cat. No. 10642I

Form 990-EZ (1998)

|  |  |  |   |
|--|--|--|---|
| <b>Part III Statement of Program Service Accomplishments</b> (See Specific Instructions on page 34.)   |  |  | <b>Expenses</b><br>(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.) |
| What is the organization's primary exempt purpose? To preserve and strengthen comradeship  |  |  |   |
| 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 58th Annual Reunion was held in St. Louis, MO in late June, 1999, with about 750 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 336 new members, bringing total membership of ADVA to 3,845 members (Grants \$ -0-)    | 29a | -0- |
| 30 | Quarterly publication of Newsletters has additional pages dedicated to coverage of activities and correspondence from Vietnam era members in addition to news of WW II era members. (Grants \$ -0-)                  | 30a | -0- |
| 31 | Other program services (attach schedule) (Grants \$ -0-)   | 31a | -0- |
| 32 | <b>Total program service expenses</b> (add lines 28a through 31a) ►  | 32  | -0- |

|  |
|--|
| <b>Part IV List of Officers, Directors, Trustees, and Key Employees</b> (List each one even if not compensated. See Specific Instructions on page 34.) |
|--|

| (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 Adjutant                               | -0-                                       | -0-   | -0-                                      |
| Ronald L. Ward       | Chairman AMERICAL Foundation                             | -0-                                       | -0-   | -0-                                      |
| James C. Buckle      | Editor-in-Chief Newsletter                               | -0-                                       | -0-   | -0-                                      |

|   |            |           |
|---|------------|-----------|
| <b>Part V Other Information</b> (See Specific Instructions on page 35.) | <b>Yes</b> | <b>No</b> |
|---|------------|-----------|

|     |  |                 |
|-----|--|-----------------|
| 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 <b>Form 990-T</b> for this year?  |                 |
| 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 <b>Form 1120-POL</b> 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.   | X               |
| 39  | 501(c)(7) organizations.—Enter: a Initiation fees and capital contributions included on line 9<br>b Gross receipts, included on line 9, for public use of club facilities  | X               |
| 40a | 501(c)(3) organizations.—Enter: Amount of tax imposed on the organization during the year under:<br>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.  | X               |
| c   | Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958  | X               |
| d   | Enter: Amount of tax on line 40c, above, reimbursed by the organization  | X               |
| 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 ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 43                      |                 |

|                                 |   |               |  |
|---------------------------------|---|---------------|--|
| <b>Please Sign Here</b>         | 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 12.) |               |  |
|                                 | ► <i>Bernard C. Chase</i>   | 09-11-99      | ► <i>Bernard C. Chase, Nat'l Adjutant</i>                    |
|                                 | Signature of officer  | Date          | Type or print name and title.                                |
| <b>Paid Preparer's Use Only</b> | Preparer's signature ► <i>Joseph B. Chin</i>  | Date 09-11-99 | Check if self-employed ► <input checked="" type="checkbox"/> |
|                                 | Firm's name (or yours if self-employed) and address ► J. B. Chin, EA  | EIN ►         | Preparer's SSN ►   |
|                                 |   | ZIP + 4 ►     |  |

09-11-99

ADVA TAX FORM 990-EZ Details: July 1, 1998 Fiscal Year to June 30, 1999.

| LINE | ITEM                    | ADVA          | FOUNDATION | TOTAL         |
|------|-------------------------|---------------|------------|---------------|
| 1    | Contributions           | -0-           | 14,072     | 14,072        |
| 2    | Books                   | 583           | -0-        |               |
|      | T-Shirts                | 2,485         | -0-        |               |
|      | Other Museum Revenue    | 3,080         | -0-        |               |
|      | Documents               | 291           | -0-        |               |
|      |                         | <u>6,439</u>  |            | 6,439         |
| 3    | Dues                    | 27,265        | -0-        | 27,265        |
| 4    | Investment Income       | 3,475         | 987        | 4,462         |
| 9    | TOTAL REVENUES          |               |            | <u>52,238</u> |
| 10   | Scholarships            | -0-           | 6,250      | 6,250         |
| 11   | Officers Expenses       | 1,768         | -0-        |               |
|      | Chapter Paybacks        | <u>1,358</u>  | -0-        |               |
|      |                         | <u>3,126</u>  |            | 3,126         |
| 14   | Museum Resales          | 4,090         |            | 4,090         |
| 15   | Newsletters & Postages  | 18,431        |            | 18,431        |
| 16   | Recruiting              | 1,674         |            |               |
|      | Convention              | 1,750         |            |               |
|      | Election                | 995           |            |               |
|      | T-Shirts                | 1,628         |            |               |
|      | Charities & Bank Checks | 1,120         |            |               |
|      | Lawsuit Settlement      | <u>7,972</u>  |            |               |
|      |                         | <u>15,139</u> |            | 15,139        |
| 17   | TOTAL EXPENSES          |               |            | <u>47,036</u> |

ADVA FOUNDATION INVESTMENT INCOME & WORTH

Metro Credit Union CD# [REDACTED] Matures 08-28-99 Interest 322.99

|                        |               |        |
|------------------------|---------------|--------|
| Citizens Bank- Savings | 39.32         |        |
| CD [REDACTED]          | 301.32        |        |
| Checking - [REDACTED]  | 4.27          |        |
|                        | <u>344.91</u> | 344.91 |

|                              |       |               |
|------------------------------|-------|---------------|
| Vanguard Balanced Index Fund |       | 319.06        |
|                              | Total | <u>986.96</u> |

ADVA FOUNDATION WORTH

|                       |          |           |
|-----------------------|----------|-----------|
| Citizens Bank Savings | 7,726.42 | )         |
| Checking              | 4,843.39 | )         |
| CD                    | 8,650.61 | )         |
|                       |          | 21,220.42 |

|                         |           |  |
|-------------------------|-----------|--|
| Vanguard Balanced Index | 31,829.09 |  |
|-------------------------|-----------|--|

|                    |          |  |
|--------------------|----------|--|
| Metro Credit Union | 5,899.91 |  |
|--------------------|----------|--|

|       |           |
|-------|-----------|
| Total | 58,949.42 |
|-------|-----------|