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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 black lung benefit trust or private foundation)**

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form

▶ *The organization may have to use a copy of this return to satisfy state reporting requirements.*

OMB No 1545-1150

**2009**

**Open to Public Inspection**

**A For the 2009 calendar year, or tax year beginning 01-01-2009 , and ending 12-31-2009**

**B** Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

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

**C** Name of organization
JOHN LIVINGSTONE POST NO 1466 INC
THE AMERICAN LEGION

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

City or town, state or country, and ZIP + 4
POUGHKEEPSIE, NY 126011109

**D Employer identification number**
14-1403544

**E** Telephone number
(845) 486-8123

**F** Group Exemption Number ▶ 0925

**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)

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

**I Website:** ▶ N/A

**J Tax-Exempt status** (check only one)— ☑ 501(c) (19) ◀(insert no ) ☐ 4947(a)(1) or ☐ 527

**K** Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000 A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 39,822

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I )

| | | | | | |
|---|---|---|---|---|---|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | | 1 | |
| | 2 | Program service revenue including government fees and contracts | | 2 | 30,778 |
| | 3 | Membership dues and assessments | | 3 | 2,679 |
| | 4 | Investment income | | 4 | 6 |
| | 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 | Special events and activities (complete applicable parts of Schedule G) If any amount is from **gaming,** check here ▶ ☑ | | | |
| | a | Gross revenue (not including $ _of contributions reported on line 1) | 6a | 6,359 | |
| | b | Less direct expenses other than fundraising expenses | 6b | 4,624 | |
| | c | Net income or (loss) from special events and activities (Subtract line 6b from line 6a) | | 6c | 1,735 |
| | 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 (Subtract line 7b from line 7a) | | 7c | |
| | 8 | Other revenue (describe ▶ ) | | 8 | |
| | 9 | **Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶ | | 9 | 35,198 |
| Expenses | 10 | Grants and similar amounts paid (attach schedule) | | 10 | |
| | 11 | Benefits paid to or for members | | 11 | |
| | 12 | Salaries, other compensation, and employee benefits | | 12 | |
| | 13 | Professional fees and other payments to independent contractors | | 13 | |
| | 14 | Occupancy, rent, utilities, and maintenance | | 14 | 15,266 |
| | 15 | Printing, publications, postage, and shipping | | 15 | |
| | 16 | Other expenses (describe ▶ ) | | 16 | 18,338 |
| | 17 | **Total expenses.** Add lines 10 through 16 ▶ | | 17 | 33,604 |
| Net Assets | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | | 18 | 1,594 |
| | 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 | 5,195 |
| | 20 | Other changes in net assets or fund balances (attach explanation) | | 20 | |
| | 21 | Net assets or fund balances at end of year Combine lines 18 through 20 ▶ | | 21 | 6,789 |

## Part II Balance Sheets—If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II )

| | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|
| 22 | Cash, savings, and investments | 4,843 | 22 | 6,527 |
| 23 | Land and buildings | | 23 | |
| 24 | Other assets (describe ▶ ) | 352 | 24 | 262 |
| 25 | **Total assets** | 5,195 | 25 | 6,789 |
| 26 | **Total liabilities** (describe ▶ ) | 0 | 26 | 0 |
| 27 | **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21) | 5,195 | 27 | 6,789 |

**Part III Statement of Program Service Accomplishments** (See the instructions for Part III )

What is the organization's primary exempt purpose?
TO CONDUCT SOCIAL WELFARE ACTIVITIES AND RECREATIONAL/ENTERTAINMENT ACTIVITIES FOR MEMBERS AND THEIR GUESTS, TO PROMOTE PATRIOTISM AND POSITIVE AMERICAN PRINCIPLES

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, and other relevant information for each program title

**Expenses** (Required for section 501 (c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others )

| | | | |
|---|---|---|---|
| **28** THE ORGANIZATION FOSTERS PATRIOTISM AND COMRADESHIP AMONG VETERANS VOLUNTEER PROGRAMS PROVIDE ACTIVITIES FOR MEMBERS WHILE ALSO PROVIDING NEEDED AID & PROMOTING COMMUNITY IMPROVEMENT (Grants $ 0) If this amount includes foreign grants, check here . . . ▶ ☐ | **28a** | 0 |
| **29** (Grants $ ) If this amount includes foreign grants, check here . . . ▶ ☐ | **29a** | |
| **30** (Grants $ ) If this amount includes foreign grants, check here . . . ▶ ☐ | **30a** | |
| **31** Other program services (attach schedule) . . . . . (Grants $ ) If this amount includes foreign grants, check here . . . ▶ ☐ | **31a** | |
| **32 Total program service expenses** (add lines 28a through 31a) . . . . . ▶ | **32** | |

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instructions for Part IV )

| **(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 |
|---|---|---|---|---|
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**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

| | | | 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 | 33 | | No |
| 34 | Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes | 34 | | No |
| 35 | If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T | | | |
| a | Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033 (e) notice, reporting, and proxy tax requirements? | 35a | | No |
| b | If "Yes," has it filed a tax return on **Form 990-T** for this year? | 35b | | |
| 36 | Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N | 36 | | No |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0 | | | |
| b | Did the organization file **Form 1120-POL** for this year? | 37b | | |
| 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 outstanding at the end of the period covered by this return? | 38a | | No |
| b | If "Yes," complete Schedule L, Part II and enter the total amount involved 38b | | | |
| 39 | *Section 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 | *Section 501(c)(3) organizations.* Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____ | | | |
| b | *Section 501(c)(3) and 501(c)(4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | 40b | | |
| c | Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____ | | | |
| d | Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____ | | | |
| e | *All organizations.* At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T | 40e | | No |

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

42a The organization's books are in care of ▶ COMMANDER AND FINANCIAL OFFICER Telephone no ▶ (845) 486-8123

Located at ▶ 50 LEGION ROAD POUGHKEEPSIE, NY ZIP + 4 ▶ 126011109

| | | | Yes | No |
|---|---|---|---|---|
| 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)? | 42b | | No |
| | If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.** | | | |
| c | At any time during the calendar year, did the organization maintain an office outside of the U S ? | 42c | | No |
| | If "Yes," enter the name of the foreign country ▶ _____ | | | |

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

| | | | Yes | No |
|---|---|---|---|---|
| 44 | Did the organization maintain any donor advised funds? *If "Yes", Form 990 must be completed instead of Form 990-EZ.* | 44 | | No |
| 45 | Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? *If "Yes", Form 990 must be completed instead of Form 990-EZ.* | 45 | | No |

**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.**
All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

| | | Yes | No |
|---|---|---|---|
| **46** | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | | |
| **47** | Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | | |
| **48** | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | | |
| **49a** | Did the organization make any transfers to an exempt non-charitable related organization? | | |
| **b** | If "Yes," was the related organization a section 527 organization? | | |

**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 address of each employee paid more than $100,000 | **(b)** Title and average hours per week devoted to position | **(c)** Compensation | **(d)** Contributions to employee benefit plans & deferred compensation | **(e)** Expense account and other allowances |
|---|---|---|---|---|
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**50(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 address of each independent contractor paid more than $100,000 | **(b)** Type of service | **(c)** Compensation |
|---|---|---|
| | | |
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**51(d)** Total number of other independent contractors each receiving over $100,000 . . . . . ▶

**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

****** — Signature of officer — 2010-11-08 — Date

DAVID BERRY 1ST VICE COMMANDER — Type or print name and title

**Paid Preparer's Use Only**

| | | | |
|---|---|---|---|
| Preparer's signature ▶ Sheila E Scott | Date | Check if self-empolyed ▶ ☐ | Preparer's identifying number (See instructions) |
| Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Passikoff & Scott CPA's<br>21 Davis Avenue<br>Poughkeepsie, NY 126032416 | | | EIN ▶<br>Phone no ▶ (845) 454-5550 |

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☑ Yes ☐ No

## Additional Data

**Software ID:**
**Software Version:**
**EIN:** 14-1403544
**Name:** JOHN LIVINGSTONE POST NO 1466 INC
THE AMERICAN LEGION

### Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

| (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 |
|---|---|---|---|---|
| HUGO FISCHER<br>50 LEGION ROAD<br>POUGHKEEPSIE,NY 12601 | COMMANDER 10 00 | 0 | 0 | 0 |
| DAVID BERRY<br>50 LEGION ROAD<br>POUGHKEEPSIE,NY 12601 | 1ST VICE 10 00 | 0 | 0 | 0 |
| JIMMY METRANDO<br>50 LEGION ROAD<br>POUGHKEEPSIE,NY 12601 | 2ND VICE/SERVICE OFFICER 10 00 | 0 | 0 | 0 |
| MIKE HYNES<br>50 LEGION ROAD<br>POUGHKEEPSIE,NY 12601 | 3RD VICE 10 00 | 0 | 0 | 0 |
| CHARLEY PARDEE<br>50 LEGION ROAD<br>POUGHKEEPSIE,NY 12601 | HISTORIAN 10 00 | 0 | 0 | 0 |
| LARRY SHEPHERD<br>50 LEGION ROAD<br>POUGHKEEPSIE,NY 12601 | SARGENT AT ARMS 10 00 | 0 | 0 | 0 |
| GEORGE WEIBRECHT<br>50 LEGION ROAD<br>POUGHKEEPSIE,NY 12601 | ADJUTANT 10 00 | 0 | 0 | 0 |

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SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

**Complete if the organization answered "Yes" to 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. ▶ See separate instructions.**

OMB No. 1545-0047

**2009**

**Open to Public Inspection**

Name of the organization
JOHN LIVINGSTONE POST NO 1466 INC
THE AMERICAN LEGION

**Employer identification number**
14-1403544

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to 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 e-mail 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 activities? ☐ **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 Form 990-EZ filers are not required to complete this table

| **(i)** Name of individual or entity (fundraiser) | **(ii)** Activity | **(iii)** Did fundraiser have custody or control of contributions? Yes | (iii) No | **(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 |
|---|---|---|---|---|---|---|
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| **Total** . . . . . ▶ | | | | | | |

**3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

**Part II** **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

| | | (a) Event #1 (event type) | (b) Event #2 (event type) | (c) Other Events (total number) | (d) Total Events (Add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross receipts | | | | |
| | 2 Less Charitable contributions | | | | |
| | 3 Gross income (line 1 minus line 2) | | | | |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Non-cash 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 Combine lines 3, column d, and line 10 ▶ | | | | |

**Part III** **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (Add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross revenue | | 6,359 | | 6,359 |
| Direct Expenses | 2 Cash prizes | | 4,284 | | 4,284 |
| | 3 Non-cash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | 340 | | 340 |
| | 6 Volunteer labor | ☐ Yes % ☐ No | ☑ Yes 100 000 % ☐ No | ☐ Yes % ☐ No | |
| | 7 Direct expense summary Add lines 2 through 5 in column (d) ▶ | | | | 4,624 |
| | 8 Net gaming income summary Combine lines 1, column d, and line 7 ▶ | | | | 1,735 |

| | | | Yes | No |
|---|---|---|---|---|
| 9 | Enter the state(s) in which the organization operates gaming activities NY | | | |
| a | Is the organization licensed to operate gaming activities in each of these states? | 9a | Yes | |
| b | If "No," Explain | | | |
| 10a | Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? | 10a | | No |
| b | If "Yes," Explain | | | |
| 11 | Does the organization operate gaming activities with nonmembers? | 11 | | 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? | 12 | | No |

| | | Yes | No |
|---|---|---|---|
| **13** Indicate the percentage of gaming activity operated in | | | |
| **a** The organization's facility | **13a** 100 000 % | | |
| **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 ▶ CARL J FISCHER | | | |
| Address ▶ 98 INWOOD AVENUE LOT 31<br>POUGHKEEPSIE,NY 12601 | | | |
| **15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? | **15a** | | 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 | | | |
| Name ▶ | | | |
| Address ▶ | | | |
| **16** Gaming manager information | | | |
| Name ▶ CARL J FISCHER | | | |
| Gaming manager compensation ▶ $ _____ | | | |
| Description of services provided ▶ OVERALL MANAGEMENT AND RECORDKEEPING | | | |
| ☑ 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? | **17a** | | 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 ▶ $ | | | |

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|---|---|---|

# TY 2009 Other Assets Schedule

**Name:** JOHN LIVINGSTONE POST NO 1466 INC
THE AMERICAN LEGION

**EIN:** 14-1403544

| Description | Beginning of Year Amount | End of Year Amount |
|---|---|---|
| Other Depreciable Assets | 352 | 262 |

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|---|---|---|

# TY 2009 Other Expenses Schedule

**Name:** JOHN LIVINGSTONE POST NO 1466 INC
THE AMERICAN LEGION

**EIN:** 14-1403544

| Description | Amount |
|---|---|
| ADVERTISING | 100 |
| BANK CHARGES | 20 |
| CONTRIBUTIONS | 100 |
| DEPRECIATION | |
| DUES | 2,347 |
| MEETINGS | |
| OFFICE EXPENSE | 622 |
| PENALTIES | |
| STIPENDS | |
| SUBSCRIPTIONS | |
| TELEPHONE | 363 |
| TRAVEL | |
| PROGRAM SERVICES - DIRECT EXPENSES - BAR | 14,437 |
| PROGRAM SERVICES - DIRECT EXPENSES - VETERAN'S AFFAIRS | 299 |
| FEES | 50 |

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# TY 2009 Transfers Personal Benefits Contracts Declaration

**Name:** JOHN LIVINGSTONE POST NO 1466 INC
THE AMERICAN LEGION

**EIN:** 14-1403544

**Declaration:** The organization did not, during the year, receive any funds, directly,or indirectly, to pay premiums on a personal benefit contract.The organization, did not, during the year, pay any premiums, directly,or indirectly, on a personal benefit contract.