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 , 2009, and ending , 20

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 AMERICAN LEGION
504 MEDOS A NELSON POST INC

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
PO Box 27

City or town, state or country, and ZIP + 4
Au Sable Forks NY 12912-0027

D Employer identification number 14-6046443

E Telephone number (518) 647-5801

F Group Exemption Number ▶

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

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: ▶

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 ▶ $

SCANNED AUG 31 2010

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	2,260
	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	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		
	b	Less: direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a	125132	
	b	Less: cost of goods sold	7b	34914	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	90,218
	8	Other revenue (describe ▶ _____)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	92,478
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	38072
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	21648
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe ▶ Depreciation, Insurance, Dues/Trust, Conf, Supplies)		16	33626
	17	**Total expenses.** Add lines 10 through 16 ▶		17	93,346
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	(868)
	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	120,566
	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	119,698

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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	26,494	22	29039
23	Land and buildings	93,303	23	89339
24	Other assets (describe ▶ Inventory)	2,191	24	2790
25	**Total assets**	121,988	25	121168
26	**Total liabilities** (describe ▶ Payroll + Sales Tax)	1,422	26	1470
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	120,566	27	119,698

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

What is the organization's primary exempt purpose? Service To Veterans & The Community

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	Veterans Programs - Sponsor Disabled Vets & Hospital Programs - Support Fund Raising programs for purchase of van to transport vets to Hospitals & Clinics, Sponsor Dinners to honor vets - Vets Day, Memorial Day, Birthday (Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐	28a	
29	Youth Activities - Sponsor peewee Softball, Baseball & Soccer programs - Sponsor PAL Football, Jr Bowling Program, Holy Name Basketball, Boy Scouts, Cub Scouts - Halloween & Christmas parties - American Legion Baseball, Scholarships (Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐	29a	
30	Community Programs - Sponsor Sr. Citizens Programs, Christmas Bureau, Food Banks, Substantial Donations to various Not for profit organizations (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
Geoff L. Hewston 280 Shaddrack Rd, Au Sable Forks, NY	Commander 40+	-0-		
Roger G. Douglas 48 Lowe Rd, Clintonville, NY 12924	1st Vice Commander 20+	-0-		
Richard E. Lawrence 12349 NYS RT 9N, Upper Jay, NY 12987	2nd Vice Commander 10+	-0-		
Thomas A O'Neill 163 Stickney Bridge Rd, Jay, NY 12941	Finance officer 40+	-0-		

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		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34		X
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		X
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		X
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		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 outstanding at the end of the period covered by this return?	38a		X
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		X
41	List the states with which a copy of this return is filed. ▶ _____			
42a	The organization's books are in care of ▶ Thomas A O'Neill Telephone no. ▶ (518) 946-8335			
	Located at ▶ 163 Stickan Bridge Rd Jay, NY ZIP + 4 ▶ 12941-9602			
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		X
	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		X
	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		X
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		X

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	46		
47	Did the organization engage in lobbying activities? 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 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

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

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

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.

▶ Thomas A. O'Neill — Signature of officer

Date 8/12/10

▶ Thomas A. O'Neill, Finance Officer — Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's identifying number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶		EIN ▶	
		Phone no. ▶	

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

American Legion
Depreciation Schedule

Meth	Life	Description	Date	Cost	Depr Exp 2004	Acc Depr 12/31/2004	Depr Exp 2005	Acc Depr 12/31/2005	Depr Exp 2006	Acc Depr 12/31/2006	Depr Exp 2007	Acc Depr 12/31/2007	Depr Exp 2008	Acc Depr 12/31/2008	Depr Exp 2009	Acc Depr 12/31/2009
SL	20 YR	Building Addition	1986	35,000 00	1,750 00	33,250 00	1,750 00	35,000 00	-	35,000 00	-	35,000 00	-	35,000 00	-	35,000 00
SL	31 5 YR	Improvements	1988	7,740 83	246 00	3,997 00	246 00	4,243 00	246 00	4,489 00	246 00	4,735 00	246 00	4,981 00	246 00	5,227 00
SL	20YR	Driveway & Parking Lot	1988	4,223 39	211 00	3,464 00	211 00	3,675 00	211 00	3,886 00	211 00	4 097 00	126 89	4,223 89	-	4,223 89
SL	31 5 YR	Improvements Bar	1995	6,882 13	282 00	3,243 00	282 00	3,525 00	282 00	3,807 00	282 00	4 089 00	282 00	4,371 00	282 00	4,653 00
SL	31 5 YR	Improvements Addition	1998	111,575 72	3,542 00	30,129 00	3,542 00	33,671 00	3,542 00	37 213 00	3,542 00	40 755 00	3,542 00	44,297 00	3,542 00	47 839 00
SL	31 5 YR	Improvements	1998	6,216 17	493 00	2,465 00	493 00	2,958 00	493 00	3,451 00	493 00	3,944 00	493 00	4,437 00	493 00	4,930 00
SL		Back Lot	1991	600 00		-		-		-		-		-		-
SL		Back Lot	1992	4,500 00		-		-		-		-		-		-
SL	31 5 YR	Improvements	1999	6,858 43	218 00	1,199 00	218 00	1,417 00	218 00	1,635 00	218 00	1,853 00	218 00	2,071 00	218 00	2 289 00
SL	5 Yr	Equipment	1987	8,973 49		8,973 49		8,973 49		8,973 49		8,973 49		8,973 49		8,973 49
SL	7 YR	Equipment & Furnish	1988	9,478 66		9,478 66		9,478 66		9,478 66		9,478 66		9,478 66		9,478 66
SL	7 YR	Equipment & Furnish	1989	3,850 00		3,850 00		3,850 00		3,850 00		3,850 00		3,850 00		3,850 00
SL	7 YR	Equipment & Furnish	1990	1,955 94		1,955 94		1,955 94		1,955 94		1,955 94		1,955 94		1,955 94
SL	7 YR	Equipment & Furnish	1991	4,953 45		4,953 45		4,953 45		4,953 45		4,953 45		4,953 45		4,953 45
SL	7 YR	Equipment & Furnish	1992	2,267 25		2,267 25		2,267 25		2,267 25		2,267 25		2,267 25		2,267 25
SL	7 YR	Equipment & Furnish	1993	2,673 13		2,673 13		2,673 13		2,673 13		2,673 13		2,673 13		2,673 13
SL	7 YR	Equipment & Furnish	1994	4,376 70		4,376 70		4,376 70		4,376 70		4 376 70		4,376 70		4,376 70
SL	7 YR	Equipment & Furnish	1995	1,304 39	-	1,304 39	-	1,304 39	-	1 304 39	-	1,304 39	-	1,304 39	-	1,304 39
SL	7 YR	Equipment & Furnish	1996	12,570 07	-	12,570 07	-	12,570 07	-	12,570 07	-	12 570 07	-	12,570 07	-	12,570 07
SL	7 YR	Equipment & Furnish	1977	10,152 79	727 79	10,152 79	-	10,152 79	-	10,152 79	-	10,152 79	-	10,152 79	-	10,152 79
SL	7 YR	Equipment & Furnish	1998	9,932 62	1,419 00	9 223 00	709 62	9,932 62	-	9,932 62	-	9,932 62	-	9,932 62	-	9,932 62
SL	7 YR	Equipment & Furnish	1999	355 90	50 00	275 00	50 00	325 00	30 90	355 90	-	355 90	-	355 90	-	355 90
SL	7 YR	Equipment & Furnish	2000	1 915 06	274 00	1,233 00	274 00	1,507 00	274 00	1,781 00	134 06	1,915 06	-	1,915 06	-	1,915 06
SL	20 YR	Roof	2001	3,332 38	167 00	584 00	167 00	751 00	167 00	918 00	167 00	1,085 00	167 00	1,252 00	167 00	1 419 00
SL	7 YR	Equipment & Furnish	2003	3,329 75	476 00	714 00	476 00	1,190 00	476 00	1,666 00	476 00	2,142 00	476 00	2,618 00	476 00	3 094 00
SL	7 YR	Equipment & Furnish	2004	4,355 91	311 00	311 00	311 00	622 00	311 00	933 00	311 00	1,244 00	311 00	1,555 00	311 00	1,866 00
SL	7 YR	Furnace	2007	1,461 07						-	104 37	104 37	208 72	313 09	208 72	521 81
SL	7 YR	Washer/Dryer	2007	439 98						-	31 43	31 43	62 85	94 28	62 85	157 13
SL	7 YR	Furnance	2009	2,200 00											157 14	157 14
				-	-	-	-	-	-	-	-	-	-	-	-	-
				275,475 21	10,166 79	152,642 87	6,729 62	161,372 49	6,250 90	167,623 39	6,215 86	173,839 25	6,133 46	179,972 71	6,163 71	186,136 42