

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2009 calendar year, or tax year beginning		, and ending	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization American Legion Post 0212 Chesaning	
		Number and street (or P O box, if mail is not delivered to street address) Room/suite	
		15053 McKeighan Rd.	
		City, town, or country State ZIP + 4	Chesaning MI 48616
		D Employer identification number 38-6088942	
		E Telephone number (989) 845-7577	
		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) ▶

I Website: ▶ N/A

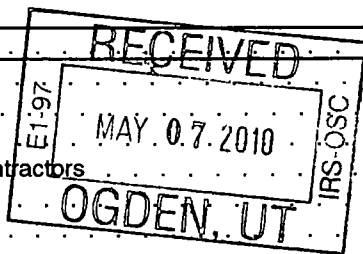
J Tax-exempt status (check only one)— 501(c) (19) ◀ (insert no 4947(a)(1) or 527

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 ▶ \$ **59,157**

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

1	Contributions, gifts, grants, and similar amounts received	1	10,627
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	5,628
4	Investment income	4	0
5a	Gross amount from sale of assets other than inventory	5a	0
b	Less: cost or other basis and sales expenses	5b	0
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
a	Gross revenue (not including \$ 0 of contributions reported on line 1)	6a	34,628
b	Less: direct expenses other than fundraising expenses	6b	24,436
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	10,192
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	0
8	Other revenue (describe ▶ See Attached Statement)	8	8,274
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	34,721
10	Grants and similar amounts paid (attach schedule)	10	0
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	225
13	Professional fees and other payments to independent contractors	13	75
14	Occupancy, rent, utilities, and maintenance	14	22,672
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ▶ See Attached Statement)	16	6,165
17	Total expenses. Add lines 10 through 16	17	29,137
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,584
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	5,793
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	11,377



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	5,793	22 11,377
23 Land and buildings		23
24 Other assets (describe ▶)	0	24 0
25 Total assets	5,793	25 11,377
26 Total liabilities (describe ▶)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	5,793	27 11,377

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P [Signature]

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.		X
34	Were any changes made to the organizing or governing documents? 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, 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.		
35a	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?		X
35b	If "Yes," has it filed a tax return on Form 990-T for this year?		
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.		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a		
37b	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 outstanding at the end of the period covered by this return?		X
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved.		0
39	Section 501(c)(7) organizations. Enter:		
39a	Initiation fees and capital contributions included on line 9.		
39b	Gross receipts, included on line 9, for public use of club facilities.		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <input type="text"/> ; section 4912 <input type="text"/> ; section 4955 <input type="text"/>		
40b	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.		
40c	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.		
40d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization.		
40e	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.		X
41	List the states with which a copy of this return is filed. <input type="text"/> MI		
42a	The organization's books are in care of <input type="text"/> Joseph Ruthig Telephone no. <input type="text"/> (989) 799-8183 Located at <input type="text"/> 503 S. Elm St City <input type="text"/> Saginaw ST <input type="text"/> MI ZIP + 4 <input type="text"/> 48602		
42b	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)? If "Yes," enter the name of the foreign country: <input type="text"/>	Yes	No
42c	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
43	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: <input type="text"/>		X
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 <input type="text"/> N/A		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ.		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.		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.

- 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 as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.
49 a 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."

Table with 5 columns: (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. All entries are 'None'.

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."

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$100,000; (b) Type of service; (c) Compensation. All entries are 'None'.

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. Signature of officer: Joseph Ruthig, Finance Officer. Date: 3 MAY 10.

Paid Preparer's Use Only: Preparer's signature: [Signature], Date: 4/30/2010, Check if self-employed: [], Preparer's identifying number (See instructions): P00256723, Firm's name (or yours if self-employed), address, and ZIP + 4: H&R Block of Chesaning, 214 W Broad St, Chesaning, MI 48616, EIN: [], Phone no.: (989) 845-2250.

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

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	(b) Event #2	(c) Other events	(d) Total events	
		Post activities (event type)	(event type)	NONE (total number)	(add col (a) through col (c))	
Revenue	1	Gross receipts	34,628	0	0	34,628
	2	Less: Charitable contributions	0	0	0	0
	3	Gross income (line 1 minus line 2)	34,628	0	0	34,628
Direct Expenses	4	Cash prizes	0	0	0	0
	5	Noncash prizes	0	0	0	0
	6	Rent/facility costs	0	0	0	0
	7	Food and beverages	0	0	0	0
	8	Entertainment	0	0	0	0
	9	Other direct expenses	24,436	0	0	24,436
	10	Direct expense summary. Add lines 4 through 9 in column (d) ▶				
11	Net income summary. Combine line 3, column (d), and line 10 ▶					10,192

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			0	
Direct Expenses	2	Cash prizes		0	
	3	Noncash prizes		0	
	4	Rent/facility costs		0	
	5	Other direct expenses		0	
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d) ▶				(0)
8	Net gaming income summary. Combine line 1, column d, and line 7 ▶				0

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

13 Indicate the percentage of gaming activity operated in:

- | | | | | | |
|--|------------|---|--|--|--|
| a The organization's facility | 13a | % | | | |
| 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 ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

- 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 ▶ \$ 0

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?
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

	Yes	No
13a		
13b		
14		
15a		
16		
17a		

Part I, Line 8 (990-EZ) - Other Revenue

8,274

Description		Amount	
1	Rental-hall	1	6,141
2	Rental-cabin	2	2,083
3	Misc	3	50
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10		10	

Part I, Line 16 (990-EZ) - Other Expenses

6,165

1	Travel	1	
2	Meals and entertainment	2	
3	Fundraising	3	
4	Amortization	4	0
5	Conferences, conventions, and meetings	5	
6	Depreciation	6	0
7	Depletion	7	
8	Equipment rental and maintenance	8	
9	Interest	9	
10	Supplies	10	
11	Telephone	11	
12	Unrelated business income taxes	12	0
13	Dues-Dept of Michigan	13	5,632
14	Dues- 8th District	14	208
15	Memorials	15	305
16	MI Annual Report	16	20
17		17	
18		18	
19		19	
20		20	
21		21	
22		22	
23		23	
24		24	
25		25	
26		26	
27		27	
28		28	
29		29	