

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

A For the 2009 calendar year, or tax year beginning July 1, 2009, and ending June 30, 2010

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 <u>AMERICAN LEGION 3 MONTPELIER</u>		D Employer identification number <u>03-0173998</u>
		Number and street (or P O box, if mail is not delivered to street address) Room/suite <u>21 MAIN ST</u>		E Telephone number <u>802-229-9043</u>
		City or town, state or country, and ZIP + 4 <u>MONTPELIER VT. 05602-2929</u>		F Group Exemption Number ▶ <u>0925</u>

• 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: ▶
J Tax-exempt status (check only one) — 501(c) (19) ◀ (insert no) 4947(a)(1) or 527
H Check ▶ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

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 ▶ \$ 2,230,388

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

		Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received . . . <u>donations</u>	1	<u>520.00</u>	10	Grants and similar amounts paid (attach schedule) <u>SEE ATTACHED SCHEDULE</u>	10	<u>6283.34</u>
2	Program service revenue including government fees and contracts	2		11	Benefits paid to or for members	11	<u>13136.65</u>
3	Membership dues and assessments	3	<u>9248.95</u>	12	Salaries, other compensation, and employee benefits	12	<u>62300.53</u>
4	Investment income	4	<u>1475.28</u>	13	Professional fees and other payments to independent contractors	13	<u>-0-</u>
5a	Gross amount from sale of assets other than inventory	5a	<u>-0-</u>	14	Occupancy, rent, utilities, and maintenance	14	<u>29119.53</u>
b	Less: cost or other basis and sales expenses	5b	<u>-0-</u>	15	Printing, publications, postage, and shipping	15	<u>1261.95</u>
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	<u>-0-</u>	16	Other expenses (describe ▶ <u>see attached schedule</u>)	16	<u>29928.81</u>
6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ <input checked="" type="checkbox"/>			17	Total expenses. Add lines 10 through 16	17	<u>148030.81</u>
a	Gross revenue (not including \$ <u>520.00</u> of contributions reported on line 1)	6a	<u>119704.00</u>	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<u>10405.57</u>
b	Less: direct expenses other than fundraising expenses	6b	<u>23736.39</u>	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	<u>87696.89</u>
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	<u>95967.61</u>	20	Other changes in net assets or fund balances (attach explanation)	20	<u>-0-</u>
7a	Gross sales of inventory, less returns and allowances	7a	<u>91178.55</u>	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	<u>98102.44</u>
b	Less: cost of goods sold	7b	<u>40865.61</u>				
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	<u>50312.94</u>				
8	Other revenue (describe ▶ <u>SEE ATTACHED SCHEDULE</u>)	8	<u>911.60</u>				
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	<u>158436.38</u>				

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	<u>82696.89</u>	22 <u>93102.46</u>
23	Land and buildings . . . <u>500 SHARES OF STOCK IN BUILDING</u>	<u>5000.00</u>	23 <u>5000.00</u>
24	Other assets (describe ▶)		24
25	Total assets	<u>87696.89</u>	25 <u>98102.46</u>
26	Total liabilities (describe ▶)	<u>-0-</u>	26 <u>-0-</u>
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	<u>87696.89</u>	27 <u>98102.46</u>

SCANNED DEC 10 2010

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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		<input checked="" type="checkbox"/>
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
b	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		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <u>37a</u> <u>- 0 -</u>		
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	<u>39a</u>	<u>N/A</u>
b	Gross receipts, included on line 9, for public use of club facilities	<u>39b</u>	<u>N/A</u>
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
	section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
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	<u>N/A</u>	<u>N/A</u>
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	<u>N/A</u>	
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization	<u>N/A</u>	
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.		<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed. ▶ <u>VERMONT</u>		
42a	The organization's books are in care of ▶ <u>Robert W. Buley</u> Telephone no. ▶ <u>802-229-9043</u> Located at ▶ <u>21 MAIN ST. MONTPELIER VT.</u> ZIP + 4 ▶ <u>05602-2929</u>		
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)?		<input checked="" type="checkbox"/>
	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.?		<input checked="" type="checkbox"/>
	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	<u>43</u>	<u>N/A</u>
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	<u>44</u>	<input checked="" type="checkbox"/>
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	<u>45</u>	<input checked="" type="checkbox"/>

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.

Table with 3 columns: Question, Yes, No. Rows 46-49b regarding political activities, lobbying, school status, and related organizations.

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. Entry: NONE

f Total number of other employees paid over \$100,000 . . . - 0 -

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. Entry: NONE

d Total number of other independent contractors each receiving over \$100,000 . . . - 0 -

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.

Sign Here

Signature of officer: Robert W. Buley, Date: 11-14-10, Type or print name and title: ROBERT W. Buley

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

ATTACHED SCHEDULES PART I, REVENUE

SPECIAL ACTIVITIES TO RAWE FUNDS Line 6

ACTIVITIES	GROSS INCOME	MINUS	DIRECT COST	=	NET PROFIT
POP OPEN TICKETS	101928.00		14547.75		87380.25
BAR BINGO	14780.00		7467.00		7313.00
50/50 RAFFLES	2996.00		1721.64		1274.36
TOTALS	119,704.00		23236.39		95967.61
	Total To Line 6 a		To Line 6 B		TOTAL TO 2 6 C

SALES OF GOODS AT BAR Line 7

Goods	GROSS SALES	MINUS	DIRECT COST	=	NET PROFIT
BEER + WINE	48135.25		17873.60		30261.65
LIQUOR	32389.50		14408.24		17981.26
SOFT DRINKS	5072.50		2497.94		2574.56
Food	4732.30		4701.04		31.26
CIGARS	849.00		351.70		497.30
MIXES	- 0 -		1033.09		(1033.09)
TOTALS	91178.55		40865.61		50312.94
	TOTAL TO LINE 7 a		TOTAL TO LINE 7 b		TOTAL TO LINE 7 c

OTHER INCOME Line 8 PART I

FROM	AMT	Also Received donation of
ATM, machine	269.00	520.00 noted on Line 1 PART I
Pool Table	96.35	
Juke Box	472.25	
Misc SALES	74.00	
TOTAL TO 2.8	911.60	

AM. LEGION 3 MONTPELIER

FIN 03-0173998

PART I EXPENSES

LINE 14 OCCUPANCY	LINE 16 OTHER EXPENSES
AMTs FOR	AMT FOR
9655.78 Fuel oil + GAS	7589.46 STATE + NAT dues Bd
6796.31 INSURANCE	7453.00 VT SALES TAXES MEALS
5821.00 ELEC. Power	468.00 VT SALES TAXES OTHER
2613.19 CITY Sewer + WATER	1170.07 T.V.
2085.98 MAINT + REPAIRS	1071.02 INTERNET
1223.18 Tels.	3758.08 Supplies
502.00 PEST CONTROL	675.63 UNEMPLOYMENT CONTRIB.
422.09 Rubbish Removal	1106.44 ADVERTIZING
29119.53 TOTAL TO L 14	1025.00 LICENCES
	975.00 SNOW PLOWING
	179.40 DAILY PAPER sub.
	600.00 BARTENDERS BANKS
	219.70 COLOR GUARD UNIFORM MAINT.
	255.00 LAUNDRY
	80.00 LOCKSMITH SERVICE
	350.00 Bad cks
	50.04 BANK SER CHARGE
	15.00 CORP. Fee, VT.
	1895.00 Copy machine
	968.97 FLOOR MATS BAR AREA
	24.00 CHRISTMAS WREATHS
	<u>29,928.81 TOTAL TO LINE 16</u>

AMERICAN LEGION 3 MONTPELIER

EIN 03-0173998

Attached Schedules PART 3 Line 31 AND Line 10 PART 1

AMTS To whom GIVEN

500.00 Montpelier Veterans Council

500.00 Scholarship Award To MEGAN WAGGONER

1010.98 Childrens Christmas Party, Food + Gifts

300.00 French Motor Sports

300.00 SOME OF THE AM. LEGION, DEPT. OF VT.

450.00 Sponsorship 2 Boys To Green Mt. Boy State

175.00 Sponsorship 1 Girl To Green Mt Girls State

275.00 DONATED To SALVATION ARMY

250.00 DONATED To MONTPELIER SR. MEALS PROGRAM

150.00 SPONSORED A LOCAL LITTLE LEAGUE TEAM

150.00 DONATED To U-32 H.S. Hockey Team

142.21 COST OF 4 ROTC Medals To NORWICH U. cadets

100.00 DONATED To VT. Special Olympians

100.00 DONATED To WASHINGTON COUNTY Youth Service Bu.

100.00 DONATED To MONTPELIER Food Pantry

100.00 DONATED To The KIWANIS SANTA PROJECT

100.00 DONATED To MONTPELIER Meals on wheels PROGRAM

100.00 DONATED To AM. Red Cross HAITI Relief Fund

100.00 DONATED To EAGLE Scout BANQUET - GREEN MT. Council BSA.

175.00 Camp Fees - For Gloria Colby GRAND daughter

100.00 A-L. Post 91 - Fire Relief Fund

93.75 AM. LEGION, DEPT OF VT YEAR book ad

75.00 VT Police ASSO. YR. BK Ad.

89.00 SPONSORED 1 youth To Local Baseball day camp

60.00 MONTPELIER ELK CONVENTION YR. BK. Ad

CONTINUED NEXT PAGE

AM. Legion 3 Montpelier

LTN 03-0173998

CONTINUATION OF LINE 31 PART 3

AMTs To whom given

- 58.00 Post 3 Share of US Air Force Band Lunch
- 50.00 Donated to Conar River Salmon Assn
- 50.00 Donated to Mt. Sinai Hospital
- 50.00 Donated to Vermont Achievement Center
- 50.00 Donated to Central VT Home Health Hospice
- 50.00 Donated to The Make a Wish Foundation
- 50.00 Donated to St Jude Childrens Hospital
- 50.00 Donated to The U.R.V.
- 50.00 Donated to Camp Thorpe
- 30.00 Donated to Nat. Fed. of The Blind
- 25.00 Donated to CARE
- 25.00 Donated to Am Heart Assn
- 25.00 Donated to Am. Diabetes Assn
- 25.00 Donated to KURN HATTIN Home
- 25.00 Donated to VT Vets MILITIA Museum
- 25.00 Donated to Am Red Cross Local Chapter
- 25.00 Donated to Mt. Sinai Childrens Music Shop
- 25.00 Donated to Arthritis Foundation
- 25.00 Donated to MARCH OF DIMES
- 25.00 Donated to The Jimmy Fund
- 25.00 Donated to The Food For The Poor

6258.94 TOTAL To Line 31 PART 3

+ 24.40 Halloween Candy for local kids

6282.34 TOTAL To Line 31 PART 3 AND Line 10 PART 1