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SCANNED FEB 15 2012

Form 990

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)

OMB No 1545-0047
2006
 Open to Public Inspection

Department of the Treasury
 Internal Revenue Service

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

A For the 2006 calendar year, or tax year beginning 2006, and ending 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Name of organization, number and street, city, town, state, and ZIP code
 WEBSTER B HARRISON AM LEGION PST 26
 240 E MAIN STREET
 HANCOCK MD 21750-

D Employer identification number
 52-6077997

E Telephone number
 301-678-5961

F Acctg. method: Cash Accrual
 Other (specify) _____

G Website: _____

H and **I** are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates _____
H(c) Are all affiliates included? (If "No," attach a list See instructions) Yes No
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number 0925

J Organization type (check only one) 501(c)(19) (insert no) _____ 4947(a)(1) or _____ 527 _____

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 302,571.

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

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

		1 a		1 b		1 c		1 d		1 e	
1 Contributions, gifts, grants, and similar amounts received											
a Contributions to donor advised funds		1 a		1 b		1 c		1 d		1 e	
b Direct public support (not included on line 1a)											
c Indirect public support (not included on line 1a)											
d Government contributions (grants) (not included on line 1a)											
e Total (add lines 1a through 1d) (cash \$ _____ noncash \$ _____)										2,560.	
2 Program service revenue including government fees and contracts (from Part VII, line 93)										11.	
3 Membership dues and assessments											
4 Interest on savings and temporary cash investments											
5 Dividends and interest from securities											
6 a Gross rents		6 a		6 b		6 c		7			
b Less rental expenses											
c Net rental income or (loss) Subtract line 6b from line 6a											
7 Other investment income (describe _____)											
8 a Gross amount from sales of assets other than inventory		(A) Securities		(B) Other		8 a		8 b		8 c	
b Less cost or other basis & sales expenses											
c Gain or (loss) (attach schedule)											
d Net gain or (loss) Combine line 8c, columns (A) and (B)											
9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>											
a Gross revenue (not including \$ _____ of contributions reported on line 1b)		9 a		9 b		9 c					
b Less direct expenses other than fundraising expenses											
c Net income or (loss) from special events Subtract line 9b from line 9a											
10 a Gross sales of inventory, less returns and allowances		10 a		10 b		10 c					
b Less cost of goods sold											
c Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a											
11 Other revenue (from Part VII, line 103)											
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11										302,571.	
13 Program services (from line 44, column (B))										307,460.	
14 Management and general (from line 44, column (C))											
15 Fundraising (from line 44, column (D))											
16 Payments to affiliates (attach schedule)											
17 Total expenses. Add lines 16 and 44, column (A)										307,460.	
18 Excess or (deficit) for the year Subtract line 17 from line 12										(4,889.)	
19 Net assets or fund balances at beginning of year (from line 73, column (A))										22,816.	
20 Other changes in net assets or fund balances (attach explanation)											
21 Net assets or fund balances at end of year Combine lines 18, 19, and 20										17,927.	

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Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b Other grants and allocations (attach schedule) (cash \$ 1100 . noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b	1100 .	1100 .	
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule)	25a			
b Compensation of former officers, directors, key employees, etc listed in Part V-B (attach schedule)	25b			
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c			
26 Salaries and wages of employees not included on lines 25a, b, and c	26	85240 .	85240 .	
27 Pension plan contributions not included on lines 25a, b, and c	27			
28 Employee benefits not included on lines 25a - 27	28			
29 Payroll taxes	29	12581 .	12581 .	
30 Professional fundraising fees	30			
31 Accounting fees	31	2579 .	2579 .	
32 Legal fees	32			
33 Supplies	33	10345 .	10345 .	
34 Telephone	34	571 .	571 .	
35 Postage and shipping	35			
36 Occupancy	36	32060 .	32060 .	
37 Equipment rental and maintenance	37			
38 Printing and publications	38	130 .	130 .	
39 Travel	39			
40 Conferences, conventions, and meetings	40			
41 Interest	41	751 .	751 .	
42 Depreciation, depletion, etc. (attach schedule)	42			
43 Other expenses not covered above (itemize)				
a ADVERTISING	43a	2580 .	2580 .	
b BAD DEBTS	43b	2243 .	2243 .	
c PROGRAM REVENUE COSTS	43c	154339 .	154339 .	
d OFFICE EXPENSE	43d	1441 .	1441 .	
e LICENSES & PERMITS	43e	1500 .	1500 .	
f	43f			
g	43g			
44 Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44	307460 .	307460 .	

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,
 (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

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

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose?

▶ VETERAN ORGANIZATION

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

a SUPPORTED AND PROVIDED FACILITIES FOR USE OF VETERANS AND HELPED THOSE IN NEED IN HOSPITALS ETC
APPROX 800-1000 VETERANS SERVED

(Grants and allocations \$) If this amount includes foreign grants, check here ▶

307460.

b

(Grants and allocations \$) If this amount includes foreign grants, check here ▶

c

(Grants and allocations \$) If this amount includes foreign grants, check here ▶

d

(Grants and allocations \$) If this amount includes foreign grants, check here ▶

e Other program services (attach schedule)

(Grants and allocations \$) If this amount includes foreign grants, check here ▶

f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶

307460.

Part IV Balance Sheets (See the instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A)		(B)
		Beginning of year		End of year
Assets	45 Cash - non-interest-bearing	10,627.	45	18,156.
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	47a		
	b Less allowance for doubtful accounts	47b	47c	
	48a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54a Investments - publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a	
	b Investments - other securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b	
	55a Investments - land, buildings, and equipment basis	55a		
	b Less accumulated depreciation (attach schedule)	55b	55c	
	56 Investments - other (attach schedule)		56	
	57a Land, buildings, and equipment basis	57a 12,189.		
b Less accumulated depreciation (attach schedule)	57b	12,189.	57c 12,189.	
58 Other assets, including program-related investments (describe)		58		
59 Total assets (must equal line 74) Add lines 45 through 58		22,816.	59 30,345.	
Liabilities	60 Accounts payable and accrued expenses		60 12,418.	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe)		65	
66 Total liabilities. Add lines 60 through 65		66	12,418.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds	22,816.	72	17,927.
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)	22,816.	73	17,927.
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	22,816.	74	30,345.	

Part VI Other Information (continued)		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III) ... 82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members ... 85c		
d	Section 162(e) lobbying and political expenditures ... 85d		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices ... 85e		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) ... 85f		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? ... 85h		
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12 ... 86a		
b	Gross receipts, included on line 12, for public use of club facilities ... 86b		
87	501(c)(12) orgs Enter a Gross income from members or shareholders ... 87a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) ... 87b		
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Enter Amount of tax on line 89c, above, 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?	89e	X
f	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90a	List the states with which a copy of this return is filed ▶ _____		
b	Number of employees employed in the pay period that includes March 12, 2006 (See instructions) ... 90b		10
91a	The books are in care of ▶ <u>AMERICAN LEGION POST 26</u> Telephone no ▶ <u>301-678-5961</u> Located at ▶ <u>240 E MAIN ST HANCOCK MD</u> ZIP + 4 ▶ <u>21750-</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)? 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	89b	X

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States?	91c	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If "Yes," enter the name of the foreign country ▶ _____			
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 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			92

Part VII Analysis of Income-Producing Activities (See the instructions)

Note: Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a FOOD & BEVERAGE					183,323.
b TIP JAR INCOME					119,237.
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					11.
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory ..					
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), & (E))					302,571.
105 Total (add line 104, columns (B), (D), and (E))					302,571.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93	ACTIVITIES PROVIDE FUNDING FOR COMMUNITY PROJECTS AS WELL AS FACILITIES FOR THE BENEFIT OF VETERANS

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership int	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions)

(a) Did the organization, during the yr, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13)

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code?
 If "Yes," complete the schedule below for each controlled entity

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code?
 If "Yes," complete the schedule below for each controlled entity

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

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: Arthur H Lucas Date: 12/27/11
 Type or print name and title: ARTHUR LUCAS COMMANDER

Paid Preparer's Use Only

Preparer's signature: Vickie K Holt Date: 11/30/2011 Check if self employed:
 Firm's name (or yours if self-employed), address, and ZIP + 4: ATHENA ACCOUNTING SERVICE LL
131 E MAIN STREET
HANCOCK MD 21750-
 Preparer's SSN or PTIN (See Gen Inst X): P00398433
 EIN: 20-5330308
 Phone no: 301-678-5349