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Return of Organization Exempt From Income Tax

2007

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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 2007 calendar year, or tax year beginning 1 January, 2007, and ending 31 December, 20 07

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

C Name of organization: Eldred American Legion Post 1135. Number and street: PO Box 328. City or town, state or country, and ZIP + 4: Eldred, IL 62027

D Employer identification number: 37 6046623. E Telephone number: (217) 983-2781. F Accounting method: [X] Cash [ ] Accrual [ ] Other (specify)

G Website:

J Organization type (check only one) [X] 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.

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? [ ] Yes [X] No. H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? [X] Yes [ ] No. H(d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No

I Group Exemption Number

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 119429

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

Table with columns for Revenue, Expenses, and Net Assets. Rows include Contributions, Program service revenue, Membership dues, Dividends, Gross rents, Sales of assets, Special events, and Total revenue/expenses. Includes handwritten 'RECEIVED' stamp and '301' number.

STATUTE CLEARED

APR 27 '11

SCANNED JUN 01 2011

Handwritten number 103

**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 |
|---|-----------------|----------------------|----------------------------|-----------------|
| <b>22a</b> Grants paid from donor advised funds (attach schedule)<br>(cash \$ <u>0</u> noncash \$ <u>0</u> )<br>If this amount includes foreign grants, check here <input type="checkbox"/> | <b>22a</b> 0    |                      |                            |                 |
| <b>22b</b> Other grants and allocations (attach schedule)<br>(cash \$ <u>0</u> noncash \$ <u>0</u> )<br>If this amount includes foreign grants, check here <input type="checkbox"/>         | <b>22b</b> 0    |                      |                            |                 |
| <b>23</b> Specific assistance to individuals (attach schedule)  | <b>23</b> 0     |                      |                            |                 |
| <b>24</b> Benefits paid to or for members (attach schedule)   | <b>24</b> 0     |                      |                            |                 |
| <b>25a</b> Compensation of current officers, directors, key employees, etc. listed in Part V-A  | <b>25a</b> 0    |                      |                            |                 |
| <b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B   | <b>25b</b> 0    |                      |                            |                 |
| <b>c</b> 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)             | <b>25c</b> 0    |                      |                            |                 |
| <b>26</b> Salaries and wages of employees not included on lines 25a, b, and c   | <b>26</b> 0     |                      |                            |                 |
| <b>27</b> Pension plan contributions not included on lines 25a, b, and c  | <b>27</b> 0     |                      |                            |                 |
| <b>28</b> Employee benefits not included on lines 25a - 27  | <b>28</b> 0     |                      |                            |                 |
| <b>29</b> Payroll taxes   | <b>29</b> 0     |                      |                            |                 |
| <b>30</b> Professional fundraising fees   | <b>30</b> 0     |                      |                            |                 |
| <b>31</b> Accounting fees   | <b>31</b> 486   |                      |                            |                 |
| <b>32</b> Legal fees  | <b>32</b> 0     |                      |                            |                 |
| <b>33</b> Supplies  | <b>33</b> 1597  |                      |                            |                 |
| <b>34</b> Telephone   | <b>34</b> 529   |                      |                            |                 |
| <b>35</b> Postage and shipping  | <b>35</b> 0     |                      |                            |                 |
| <b>36</b> Occupancy   | <b>36</b> 7662  |                      |                            |                 |
| <b>37</b> Equipment rental and maintenance  | <b>37</b> 1821  |                      |                            |                 |
| <b>38</b> Printing and publications   | <b>38</b> 0     |                      |                            |                 |
| <b>39</b> Travel  | <b>39</b> 0     |                      |                            |                 |
| <b>40</b> Conferences, conventions, and meetings  | <b>40</b> 0     |                      |                            |                 |
| <b>41</b> Interest  | <b>41</b> 0     |                      |                            |                 |
| <b>42</b> Depreciation, depletion, etc. (attach schedule)   | <b>42</b> 1243  |                      |                            |                 |
| <b>43</b> Other expenses not covered above (itemize):   |                 |                      |                            |                 |
| <b>a</b> Sales Tax  | <b>43a</b> 5664 |                      |                            |                 |
| <b>b</b> Insurance  | <b>43b</b> 3737 |                      |                            |                 |
| <b>c</b> Licenses   | <b>43c</b> 1180 |                      |                            |                 |
| <b>d</b> Church/Community Donations   | <b>43d</b> 2398 |                      |                            |                 |
| <b>e</b> Color Guard  | <b>43e</b> 1298 |                      |                            |                 |
| <b>f</b>  | <b>43f</b>      |                      |                            |                 |
| <b>g</b>  | <b>43g</b>      |                      |                            |                 |
| <b>44</b> Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)   | <b>44</b> 27615 |                      |                            |                 |

**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? ► <b>Provide Veteran/Active Duty Oriented Lounge</b><br>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.) | <b>Program Service Expenses</b><br>(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others.) |
|--|---|
| <b>a Armed Services Veteran/Active Duty Member Lounge (111 Members). Provide assistance to elderly and indigent Veterans. Provide clothing/food and other assistance for Veteran-related causes.</b><br>-----<br>-----<br>-----<br>(Grants and allocations \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>   |   |
| <b>b Provide monetary assistance to community churches for homeless/poor families, whether Veteran or not. Provide a place to hold auctions, raffles, meals for community fund-raising activities and benefits at no cost to sponsoring group.</b><br>-----<br>-----<br>-----<br>(Grants and allocations \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>   |   |
| <b>c Provide monetary assistance (as in uniforms) for youth league sports.</b><br>-----<br>-----<br>-----<br>(Grants and allocations \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>   |   |
| <b>d Provide volunteer assistance to other local Legion Posts in their community efforts.</b><br>-----<br>-----<br>-----<br>(Grants and allocations \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>  |   |
| <b>e Other program services (attach schedule)</b><br>(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/><br><b>f Total of Program Service Expenses (should equal line 44, column (B), Program services).</b> . . . ►  |   |

**Part IV Balance Sheets (See the instructions.)**

|  |   | (A)               |            | (B)         |       |
|--|---|-------------------|------------|-------------|-------|
|  |   | Beginning of year |            | End of year |       |
| <b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.  |   |                   |            |             |       |
| <b>Assets</b>  | <b>45</b> Cash—non-interest-bearing . . . . .   |                   | 4635       | <b>45</b>   | 13078 |
|  | <b>46</b> Savings and temporary cash investments . . . . .  |                   | 25380      | <b>46</b>   | 22035 |
|  | <b>47a</b> Accounts-receivable . . . . .  | <b>47a</b>        | 0          |             |       |
|  | <b>b</b> Less: allowance for doubtful accounts . . . . .  | <b>47b</b>        | 0          | <b>47c</b>  | 0     |
|  | <b>48a</b> Pledges-receivable . . . . .   | <b>48a</b>        | 0          |             |       |
|  | <b>b</b> Less: allowance for doubtful accounts . . . . .  | <b>48b</b>        | 0          | <b>48c</b>  | 0     |
|  | <b>49</b> Grants receivable . . . . .   |                   | 0          | <b>49</b>   | 0     |
|  | <b>50a</b> Receivables from current and former officers, directors, trustees, and key employees (attach schedule) . . . . .   |                   | 0          | <b>50a</b>  | 0     |
|  | <b>b</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule) . . . . . |                   | 0          | <b>50b</b>  | 0     |
|  | <b>51a</b> Other notes and loans receivable (attach schedule) . . . . .   | <b>51a</b>        | 0          |             |       |
|  | <b>b</b> Less: allowance for doubtful accounts . . . . .  | <b>51b</b>        | 0          | <b>51c</b>  | 0     |
|  | <b>52</b> Inventories for sale or use . . . . .   |                   | 3000       | <b>52</b>   | 2100  |
|  | <b>53</b> Prepaid expenses and deferred charges . . . . .   |                   | 0          | <b>53</b>   | 0     |
|  | <b>54a</b> Investments—publicly-traded securities . . . . . <input type="checkbox"/> Cost <input type="checkbox"/> FMV  |                   | 0          | <b>54a</b>  | 0     |
|  | <b>b</b> Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV  |                   | 0          | <b>54b</b>  | 0     |
|  | <b>55a</b> Investments—land, buildings, and equipment: basis . . . . .  | <b>55a</b>        | 0          |             |       |
|  | <b>b</b> Less: accumulated depreciation (attach schedule) . . . . .   | <b>55b</b>        | 0          | <b>55c</b>  | 0     |
|  | <b>56</b> Investments—other (attach schedule) . . . . .   |                   | 0          | <b>56</b>   | 0     |
| <b>57a</b> Land, buildings, and equipment: basis . . . . .   | <b>57a</b>  | 21146             |            |             |       |
| <b>b</b> Less: accumulated depreciation (attach schedule) . . . . .  | <b>57b</b>  | 1243              | <b>57c</b> | 18660       |       |
| <b>58</b> Other assets, including program-related investments (describe ► . . . . .)   |   | 0                 | <b>58</b>  | 0           |       |
| <b>59</b> Total assets (must equal line 74). Add lines 45 through 58 . . . . .   |   | 52918             | <b>59</b>  | 55873       |       |
| <b>Liabilities</b>   | <b>60</b> Accounts payable and accrued expenses . . . . .   |                   | 0          | <b>60</b>   | 0     |
|  | <b>61</b> Grants payable . . . . .  |                   | 0          | <b>61</b>   | 0     |
|  | <b>62</b> Deferred revenue . . . . .  |                   | 0          | <b>62</b>   | 0     |
|  | <b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .   |                   | 0          | <b>63</b>   | 0     |
|  | <b>64a</b> Tax-exempt bond liabilities (attach schedule) . . . . .  |                   | 0          | <b>64a</b>  | 0     |
|  | <b>b</b> Mortgages and other notes payable (attach schedule) . . . . .  |                   | 0          | <b>64b</b>  | 0     |
|  | <b>65</b> Other liabilities (describe ► . . . . .)  |                   | 0          | <b>65</b>   | 0     |
|  | <b>66</b> Total liabilities. Add lines 60 through 65 . . . . .  |                   | 0          | <b>66</b>   | 0     |
| <b>Net Assets or Fund Balances</b>   | <b>Organizations that follow SFAS 117; check here</b> <input type="checkbox"/> <b>and complete lines 67 through 69 and lines 73 and 74.</b>                           |                   |            |             |       |
|  | <b>67</b> Unrestricted . . . . .  |                   |            | <b>67</b>   |       |
|  | <b>68</b> Temporarily restricted . . . . .  |                   |            | <b>68</b>   |       |
|  | <b>69</b> Permanently restricted . . . . .  |                   |            | <b>69</b>   |       |
|  | <b>Organizations that do not follow SFAS-117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 70 through 74.</b>                             |                   |            |             |       |
|  | <b>70</b> Capital stock, trust principal, or current funds . . . . .  |                   | 30015      | <b>70</b>   | 35113 |
|  | <b>71</b> Paid-in or capital surplus, or land, building, and equipment fund . . . . .   |                   | 22913      | <b>71</b>   | 20760 |
|  | <b>72</b> Retained earnings, endowment, accumulated income, or other funds . . . . .  |                   | 0          | <b>72</b>   | 0     |
| <b>73</b> 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) . . . . . |   | 52918             | <b>73</b>  | 55873       |       |
| <b>74</b> Total liabilities and net assets/fund balances. Add lines 66 and 73 . . . . .  |   | 52918             | <b>74</b>  | 55873       |       |

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)**

|          |  |    |          |        |
|----------|--|----|----------|--------|
| <b>a</b> | Total revenue, gains, and other support per audited financial statements |    | <b>a</b> | 119429 |
| <b>b</b> | Amounts included on line a but not on Part I, line 12:                   |    |          |        |
| 1        | Net unrealized gains on investments                                      | b1 | 0        |        |
| 2        | Donated services and use of facilities                                   | b2 | 0        |        |
| 3        | Recoveries of prior year grants  | b3 | 0        |        |
| 4        | Other (specify):   | b4 | 0        |        |
|          | Add lines b1 through b4  |    | <b>b</b> | 0      |
| <b>c</b> | Subtract line b from line a  |    | <b>c</b> | 119429 |
| <b>d</b> | Amounts included on Part I, line 12, but not on line a:                  |    |          |        |
| 1        | Investment expenses not included on Part I, line 6b                      | d1 | 0        |        |
| 2        | Other (specify):   | d2 | 0        |        |
|          | Add lines d1 and d2  |    | <b>d</b> | 0      |
| <b>e</b> | Total revenue (Part I, line 12). Add lines c and d                       |    | <b>e</b> | 119429 |

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

|          |  |    |          |        |
|----------|--|----|----------|--------|
| <b>a</b> | Total expenses and losses per audited financial statements |    | <b>a</b> | 116474 |
| <b>b</b> | Amounts included on line a but not on Part I, line 17:     |    |          |        |
| 1        | Donated services and use of facilities                     | b1 | 0        |        |
| 2        | Prior year adjustments reported on Part I, line 20         | b2 | 0        |        |
| 3        | Losses reported on Part I, line 20                         | b3 | 0        |        |
| 4        | Other (specify):   | b4 | 0        |        |
|          | Add lines b1 through b4                                    |    | <b>b</b> | 0      |
| <b>c</b> | Subtract line b from line a                                |    | <b>c</b> | 116474 |
| <b>d</b> | Amounts included on Part I, line 17, but not on line a:    |    |          |        |
| 1        | Investment expenses not included on Part I, line 6b        | d1 | 0        |        |
| 2        | Other (specify):   | d2 | 0        |        |
|          | Add lines d1 and d2  |    | <b>d</b> | 0      |
| <b>e</b> | Total expenses (Part I, line 17). Add lines c and d        |    | <b>e</b> | 116474 |

**Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)**

| (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 plans | (E) Expense account and other allowances |
|--|--|---|---|--|
| Jon Baker<br>RR3 Box 5 Carrollton, IL 62016            | Commander<br>10  | 0   | 0   | 0  |
| Robert Shannon<br>RR1 Box 171 Carrollton, IL 62016     | Treasurer<br>5   | 0   | 0   | 0  |
| David Lehr<br>PO Box 328 Eldred, IL 62027              | Adjutant<br>5  | 0   | 0   | 0  |
| Russell Merriman<br>230 Locust Street Eldred, IL 62027 | Vice-Commander<br>5                                      | 0   | 0   | 0  |
| Louis Williams<br>RR1 Box 74 Eldred, IL 62027          | Vice-Commander<br>5                                      | 0   | 0   | 0  |
| Greg Lehr<br>332 Locust Street Eldred, IL 62027        | Sergeant-At-Arms<br>5                                    | 0   | 0   | 0  |
|  |  |   |   |  |
|  |  |   |   |  |
|  |  |   |   |  |
|  |  |   |   |  |
|  |  |   |   |  |



**Part VI Other Information (continued)**

|            |   | Yes   | No |
|------------|---|---|----|
| <b>82a</b> | 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?   |   | ✓  |
| <b>b</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.)  |   |    |
|            | <b>82b</b> _____  |   |    |
| <b>83a</b> | Did the organization comply with the public inspection requirements for returns and exemption applications?   | ✓   |    |
| <b>b</b>   | Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?   | ✓   |    |
| <b>84a</b> | Did the organization solicit any contributions or gifts that were not tax deductible?   |   | ✓  |
| <b>b</b>   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?   |   |    |
| <b>84b</b> |   |   |    |
| <b>85a</b> | <b>501(c)(4), (5), or (6).</b> Were substantially all dues nondeductible by members?  |   |    |
| <b>b</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.                  |   |    |
| <b>c</b>   | Dues, assessments, and similar amounts from members   | <b>85c</b>  |    |
| <b>d</b>   | Section 162(e) lobbying and political expenditures  | <b>85d</b>  |    |
| <b>e</b>   | Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices  | <b>85e</b>  |    |
| <b>f</b>   | Taxable amount of lobbying and political expenditures (line 85d less 85e)   | <b>85f</b>  |    |
| <b>g</b>   | Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?   | <b>85g</b>  |    |
| <b>h</b>   | 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?                              | <b>85h</b>  |    |
| <b>86</b>  | <b>501(c)(7) orgs.</b> Enter: a Initiation fees and capital contributions included on line 12   | <b>86a</b>  |    |
| <b>b</b>   | Gross receipts, included on line 12, for public use of club facilities  | <b>86b</b>  |    |
| <b>87</b>  | <b>501(c)(12) orgs.</b> Enter: a Gross income from members or shareholders  | <b>87a</b>  |    |
| <b>b</b>   | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)   | <b>87b</b>  |    |
| <b>88a</b> | 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. | <b>88a</b>  | ✓  |
| <b>b</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   | <b>88b</b>  | ✓  |
| <b>89a</b> | <b>501(c)(3) organizations.</b> Enter: Amount of tax imposed on the organization during the year under: section 4911 _____; section 4912 _____; section 4955 _____  |   |    |
| <b>b</b>   | <b>501(c)(3) and 501(c)(4) orgs.</b> 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   | <b>89b</b>  |    |
| <b>c</b>   | Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958   |   |    |
| <b>d</b>   | Enter: Amount of tax on line 89c, above, reimbursed by the organization   |   |    |
| <b>e</b>   | <b>All organizations.</b> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?  | <b>89e</b>  | ✓  |
| <b>f</b>   | <b>All organizations.</b> Did the organization acquire a direct or indirect interest in any applicable insurance contract?  | <b>89f</b>  | ✓  |
| <b>g</b>   | <b>For supporting organizations and sponsoring organizations maintaining donor advised funds.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?                      | <b>89g</b>  |    |
| <b>90a</b> | List the states with which a copy of this return is filed   | IL  |    |
| <b>b</b>   | Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)   | <b>90b</b>  | 0  |
| <b>91a</b> | The books are in care of  | Eldred American Legion Post 1135 Telephone no. ( 217 ) 983-2781 |    |
|            | Located at  | PO Box 328 Eldred, IL ZIP + 4 62027                             |    |
| <b>b</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)?                              | <b>91b</b>  | ✓  |
|            | 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.   |   |    |

**Part VI Other Information (continued)**

|     |                                     |
|-----|-------------------------------------|
| Yes | No                                  |
|     | <input checked="" type="checkbox"/> |

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c**

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 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)<br>Related or exempt function income |
|---|---------------------------|---------------|--------------------------------------|---------------|--|
|   | (A)<br>Business code      | (B)<br>Amount | (C)<br>Exclusion code                | (D)<br>Amount |  |
| <b>93</b> Program service revenue:                                  |                           | 0             |                                      | 0             | 0  |
| a _____   |                           | 0             |                                      | 0             | 0  |
| b _____   |                           | 0             |                                      | 0             | 0  |
| c _____   |                           | 0             |                                      | 0             | 0  |
| d _____   |                           | 0             |                                      | 0             | 0  |
| e _____   |                           | 0             |                                      | 0             | 0  |
| f Medicare/Medicaid payments . . . . .                              |                           | 0             |                                      | 0             | 0  |
| g Fees and contracts from government agencies                       |                           | 0             |                                      | 0             | 2795                                     |
| <b>94</b> Membership dues and assessments . . . . .                 |                           | 0             |                                      | 0             | 1029                                     |
| <b>95</b> Interest on savings and temporary cash investments        |                           | 0             |                                      | 0             | 0  |
| <b>96</b> Dividends and interest from securities . . . . .          |                           | 0             |                                      | 0             | 0  |
| <b>97</b> Net rental income or (loss) from real estate:             |                           |               |                                      |               |  |
| a debt-financed property . . . . .                                  |                           | 0             |                                      | 0             | 0  |
| b not debt-financed property . . . . .                              |                           | 0             |                                      | 0             | 0  |
| <b>98</b> Net rental income or (loss) from personal property        |                           | 0             |                                      | 0             | 0  |
| <b>99</b> Other investment income . . . . .                         |                           | 0             |                                      | 0             | 0  |
| <b>100</b> Gain or (loss) from sales of assets other than inventory |                           | 0             |                                      | 0             | 0  |
| <b>101</b> Net income or (loss) from special events . . . . .       |                           | 0             |                                      | 0             | 0  |
| <b>102</b> Gross profit or (loss) from sales of inventory . . . . . |                           | 0             |                                      | 0             | 8754                                     |
| <b>103</b> Other revenue: a <u>Post Benefits</u>                    |                           | 0             |                                      | 0             | 3000                                     |
| b <u>Funerals</u>   |                           | 0             |                                      | 0             | 2000                                     |
| c <u>Amusements</u>   |                           | 0             |                                      | 0             | 12992                                    |
| d _____   |                           | 0             |                                      | 0             | 0  |
| e _____   |                           | 0             |                                      | 0             | 0  |
| <b>104</b> Subtotal (add columns (B), (D), and (E))                 |                           | 0             |                                      | 0             | 30570                                    |
| <b>105</b> Total (add line 104; columns (B); (D), and (E))          |                           |               |                                      |               | 30570                                    |

**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). |
|------------|---|
| <b>101</b> | Helped provide a free-to-the sponsor location for benefits and fund-raisers.  |
| <b>103</b> | Helped provide low-cost meals and beverages for Veterans and a comfortable place to meet.   |

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

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

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

(a) Did the organization, during the year, 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)<br>Name, address, of each controlled entity | (B)<br>Employer Identification Number | (C)<br>Description of transfer | (D)<br>Amount of transfer |
|---------------|---|---------------------------------------|--------------------------------|---------------------------|
| a             | -----<br>-----                                  |                                       |                                |                           |
| b             | -----<br>-----                                  |                                       |                                |                           |
| c             | -----<br>-----                                  |                                       |                                |                           |
| <b>Totals</b> |   |                                       |                                |                           |

**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)<br>Name, address, of each controlled entity | (B)<br>Employer Identification Number | (C)<br>Description of transfer | (D)<br>Amount of transfer |
|---------------|---|---------------------------------------|--------------------------------|---------------------------|
| a             | -----<br>-----                                  |                                       |                                |                           |
| b             | -----<br>-----                                  |                                       |                                |                           |
| c             | -----<br>-----                                  |                                       |                                |                           |
| <b>Totals</b> |   |                                       |                                |                           |

**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

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.

**Please Sign Here**

Signature of officer: *[Signature]* Date: 15 April 2011

Type or print name and title: Jon Baker Commander Eldred American Legion Post 1135

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**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_ Preparer's SSN or PTIN (See Gen. Inst. X): \_\_\_\_\_

EIN: \_\_\_\_\_ Phone no.: (\_\_\_\_) \_\_\_\_\_

## Supporting Schedule By Line

| Line # | Description                                | Comment                              | Amount       |
|--------|--|--------------------------------------|--------------|
| 8      | Gain/Loss Other Than Inventory             | Nothing To Report                    | \$0.00       |
| 9      | Special Events And Activities              | Nothing To Report                    | \$0.00       |
| 10a    | Gross Sales Of Inventory                   | Beer/Liquor/Tobacco/Food Retail      | \$97,613.00  |
| 10b    | Cost Of Goods Sold                         | Beer/Liquor/Tobacco/Food Wholesale   | -\$88,859.00 |
| 10c    | Gross Profit From Sales Of Inventory       | Net Retail Less Wholesale            | \$8,754.00   |
| 16     | Payments To Affiliates                     | Nothing To Report                    | \$0.00       |
| 20     | Other Changes To Net Assets                | Nothing To Report                    | \$0.00       |
| 22a    | Grants Paid From Donor Advised Funds       | Nothing To Report                    | \$0.00       |
| 22b    | Other Grants And Allocations               | Nothing To Report                    | \$0.00       |
| 23     | Specific Assistance To Individuals         | Nothing To Report                    | \$0.00       |
| 24     | Benefits Paid To Or For Members            | Nothing To Report                    | \$0.00       |
| 42     | Depreciation, Depletion, Etc.              | Equipment/Kitchen Appliances Cost    | \$6,215.00   |
| 42     | 5 year life                                | 20% depreciation                     | -\$1,243.00  |
| 50a    | Receivables From Current/Former Officers   | Nothing To Report                    | \$0.00       |
| 50b    | Receivables From Other Persons             | Nothing To Report                    | \$0.00       |
| 51a    | Other Notes And Loans Receivable           | Nothing To Report                    | \$0.00       |
| 54b    | Investments-Other Securities               | Nothing To Report                    | \$0.00       |
| 55b    | Investments - Depreciation                 | Nothing To Report                    | \$0.00       |
| 56     | Investments - Other                        | Nothing To Report                    | \$0.00       |
| 57a    | Land, Buildings And Equipment Depreciation | Same As 42                           | -\$1,243.00  |
| 63     | Loans From Officers, Directors, Trustees   | Nothing To Report                    | \$0.00       |
| 64a    | Tax Exempt Bond Liabilities                | Nothing To Report                    | \$0.00       |
| 64b    | Mortgages And Other Notes Payable          | Nothing To Report                    | \$0.00       |
| IV-A   | Reconciliation Per Audited Financial Stmt  | No Audited Financial Statement Avail |              |
| IV-B   | Reconciliation Per Audited Financial Stmt  | No Audited Financial Statement Avail |              |