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Form **990**

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2007

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)

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 **2007**, and ending **20**

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 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: ▶

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 ▶ 378,546.

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 ▶

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

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

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

1 Contributions, gifts, grants, and similar amounts received.				
a	Contributions to donor advised funds	1a	STATUTE UNIT RECEIVED	
b	Direct public support (not included on line 1a)	1b		
c	Indirect public support (not included on line 1a)	1c		
d	Government contributions (grants) (not included on line 1a)	1d	JAN 28 2012	
e	Total (add lines 1a through 1d) (cash \$ noncash \$)	1e		
2	Program service revenue including government fees and contracts (from ACCOUNTS MANAGEMENT OGDEN)	2		378,542.
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4		4.
5	Dividends and interest from securities	5		
6a	Gross rents	6a		
6b	Less rental expenses	6b		
6c	Net rental income or (loss) Subtract line 6b from line 6a	6c		
7	Other investment income (describe ▶)	7		
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
8b	Less cost or other basis & sales expenses	8a	8b	
8c	Gain or (loss) (attach schedule)	8c		
8d	Net gain or (loss) Combine line 8c, columns (A) and (B)	8d		
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>			
9a	Gross revenue (not including \$ of contributions reported on line 1b)	9a		
9b	Less direct expenses other than fundraising expenses	9b		
9c	Net income or (loss) from special events Subtract line 9b from line 9a	9c		
10a	Gross sales of inventory, less returns and allowances	10a		
10b	Less cost of goods sold	10b		
10c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a	10c		
11	Other revenue (from Part VII, line 103)	11		
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12		378,546.
13	Program services (from line 44, column (B))	13		368,154.
14	Management and general (from line 44, column (C))	14		
15	Fundraising (from line 44, column (D))	15		
16	Payments to affiliates (attach schedule)	16		
17	Total expenses. Add lines 16 and 44, column (A)	17		368,154.
18	Excess or (deficit) for the year Subtract line 17 from line 12	18		10,392.
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		17,927.
20	Other changes in net assets or fund balances (attach explanation)	20		
21	Net assets or fund balances at end of year Combine lines 18, 19, and 20	21		28,319.

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 OGDEN, UT

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2007)

P

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 \$ <u>875.</u> noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b	875.	875.	
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	25a			
b Compensation of former officers, directors, key employees, etc listed in Part V-B	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)	25c			
26 Salaries and wages of employees not included on lines 25a, b, and c	26	98818.	98818.	
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	15318.	15318.	
30 Professional fundraising fees	30			
31 Accounting fees	31	2686.	2686.	
32 Legal fees	32			
33 Supplies	33	6866.	6866.	
34 Telephone	34			
35 Postage and shipping	35			
36 Occupancy	36	49773.	49773.	
37 Equipment rental and maintenance	37			
38 Printing and publications	38	163.	163.	
39 Travel	39			
40 Conferences, conventions, and meetings	40			
41 Interest	41	201.	201.	
42 Depreciation, depletion, etc (attach schedule)	42			
43 Other expenses not covered above (itemize).				
a ADVERTISING	43a	1733.	1733.	
b BANK SERVICE CHARGES	43b	734.	734.	
c PROGRAM REVENUE COSTS	43c	186727.	186727.	
d OFFICE EXPENSE	43d	640.	640.	
e LICENSES & PERMITS	43e	1236.	1236.	
f MUSIC & ENTERTAINMENT	43f	2384.	2384.	
g	43g			
44 Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44	368154.	368154.	

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 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) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	18,156.	45	23,915.
	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	12,189.	57a	
b Less accumulated depreciation (attach schedule)		57b	57c	
58 Other assets, including program-related investments (describe _____)		58		
59 Total assets (must equal line 74) Add lines 45 through 58	30,345.	59	36,104.	
Liabilities	60 Accounts payable and accrued expenses	12,418.	60	785.
	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	7,000.
	65 Other liabilities (describe _____)		65	
66 Total liabilities. Add lines 60 through 65	12,418.	66	7,785.	
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	17,927.	72	28,319.
	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)	17,927.	73	28,319.
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	30,345.	74	36,104.	

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? ..		
	84b		
85a	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members? ..		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? ..		
	85b		
	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? ..		
	85g		
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 ..		
	89b		
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? ..		X
	89e		
f	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract? ..		X
	89f		
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? ..		X
	89g		
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, 2007 (See instructions) ..	90b	12
91a	The books are in care of ▶ AMERICAN LEGION POST 26 Telephone no ▶ 301-678-5961		
	Located at ▶ 240 E MAIN ST HANCOCK MD ZIP + 4 ▶ 21750		
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)? ..		X
	91b		
	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

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

	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					378,542.
b					
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					4.
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))					378,546.
105 Total (add line 104, columns (B), (D), and (E))					378,546.

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)

