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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

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

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 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

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning , 2008, and ending , 20

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Termination
- [X] Amended return
- [ ] Application pending

Please use IRS label or print or type See Specific Instructions.

C Name of organization
AMERICAN LEGION DELAWARE POST 19

Number and street (or P O box, if mail is not delivered to street address) Room/suite
418 N WALNUT ST

City or town, state or country, and ZIP + 4
MUNCIE, IN 47305

D Employer identification number
23-7229306

E Telephone number

F Group Exemption Number ▶

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

G Accounting method [X] Cash [ ] Accrual
Other (specify) ▶

H Check ▶ [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I **Website:** ▶

J **Organization type** (check only one) - [X] 501(c) (19) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

K Check ▶ [ ] if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000 A 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 $1,000,000 or more, file Form 990 instead of Form 990-EZ ▶$ 325,287

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

Revenue	1	Contributions, gifts, grants, and similar amounts received			1 2,670
	2	Program service revenue including government fees and contracts			2
	3	Membership dues and assessments			3 8,430
	4	Investment income			4
	5a	Gross amount from sale of assets other than inventory	5a 800		
	b	Less cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)			5c 800
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ▶ [X]			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a 313,387		
	b	Less direct expenses other than fundraising expenses	6b 244,044		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a) SCHG			6c 69,343
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c
	8	Other revenue (describe ▶)			8
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		▶	9 81,243
Expenses	10	Grants and similar amounts paid (attach schedule)			10
	11	Benefits paid to or for members			11 673
	12	Salaries, other compensation, and employee benefits			12 17,150
	13	Professional fees and other payments to independent contractors			13 1,945
	14	Occupancy, rent, utilities, and maintenance			14 18,236
	15	Printing, publications, postage, and shipping			15 399
	16	Other expenses (describe ▶ STM130)			16 58,263
	17	**Total expenses.** Add lines 10 through 16		▶	17 96,666
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18 (15,423)
	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)			19 117,118
	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 through 20		▶	21 101,695

Part II Balance Sheets. If Total assets on line 25, column (B) are $2,500,000 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	20,075	22	3,841
23	Land and buildings	97,581	23	97,581
24	Other assets (describe ▶ STM131)	2,445	24	7,200
25	**Total assets**	120,101	25	108,622
26	**Total liabilities** (describe ▶ STM132)	2,983	26	6,927
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	117,118	27	101,695

94
95

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

What is the organization's primary exempt purpose? TO SERVE VETS AND THEIR FAMILIES

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)

28 GIVE VETS AND FAMILIES CLOTHES

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a

29

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a

31 Other program services (attach schedule)

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)

(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	(e) Expense account and other allowances
JOSE GAITLIN 418 N WALNUT MUNCIE IN, 47305	COMMANDER 0	0	0	0
DAVE JONES 418 N WALNUT ST MUNCIE IN, 47305	1ST VICE 0	0	0	0
RUTH BERKEY 418 N WALNUT MUNCIE IN, 47305	2ND VICE 0	0	0	0
WILLARD HALE 418 N WALNUT MUNCIE IN, 47305	FINANCE 0	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part VI)

			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	33		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38 a	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 unpaid at the start of the period covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40 a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____			
b	Section 501(c)(3) and (4) organizations 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," complete Schedule L, Part I	40b		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Enter amount of tax on line 40c 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? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed ▶ IN

42 a The books are in care of ▶ WILLARD HALE Telephone no ▶ 765-282-8371

Located at ▶ 418 N WALNUT ST MUNCIE, IN ZIP + 4 ▶ 47305

			Yes	No
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)?	42b		X
	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 ?	42c		X
	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 ▶ 43

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization(s) a section 527 organization?	49b		

50 Complete this table for the 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 "

(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
Total number of other employees paid over $100,000 ▶				

51 Complete this table for the five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there are none, enter "None "

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over $100,000 ▶		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

X Willard Hale — Signature of officer

4-5-10 — Date

WILLARD HALE, FINANCE OFFICER — Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☐	Preparer's Identifying No (See inst)
	05-10-2010		

Firm's name (or yours if self-employed), address, and ZIP + 4: Loves Tax Service Inc, 3300 N. Lanewood Drive, Muncie, IN 47304

EIN ▶

Phone no ▶ 765-288-1919

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☒ No

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than $15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization

AMERICAN LEGION DELAWARE POST 19

Employer identification number

23-7229306

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a ☐ Mail solicitations
b ☐ Email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a List events with gross receipts greater than $5,000

		(a) Event #1 BINGO FOOD (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events Add col (a) through col (c))
Revenue	1 Gross receipts	62,011			62,011
	2 Less Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	62,011			62,011
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses	34,676			34,676
	8 Direct expenses summary Add lines 4 through 7, column (d) ▶				(34,676)
	9 Net income summary Combine lines 3 and 8 in column (d) ▶				27,335

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue	251,376			251,376
Direct Expenses	2 Cash prizes	141,458			141,458
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	60,969			60,969
	6 Volunteer labor	[X] Yes 100.00 % [ ] No	[ ] Yes % [ ] No	[ ] Yes % [ ] No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				(202,427)
	8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶				48,949

			Yes	No
9	Enter the state(s) in which the organization operates gaming activities	IN,		
a	Is the organization licensed to operate gaming activities in each of these states?	9a	X	
b	If "No," Explain			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		X
b	If "Yes," Explain			
11	Does the organization operate gaming activites with nonmembers?	11	X	
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		X

				Yes	No
13	Indicate the percentage of gaming activity operated in				
a	The organization's facility	13a	100.000 %		
b	An outside facility	13b	%		
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records				
	Name ▶ WILLARD HALE				
	Address ▶ 418 N WALNUT ST MUNCIE, IN 47305				
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a			X
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____				
c	If "Yes," enter name and address				
	Name ▶				
	Address ▶				
16	Gaming manager information				
	Name ▶ DAVE JONES				
	Gaming manager compensation ▶ $ _____				
	Description of services provided ▶ OVERSEES OPERATION AND DEALERS				
	[X] Director/officer [ ] Employee [ ] Independent contractor				
17	Mandatory distributions				
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a			X
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $				

	Federal Supporting Statements	2008 PG01
Name(s) as shown on return		Your Social Security Number
AMERICAN LEGION DELAWARE POST 19		23-7229306

LIST OF OFFICERS

Statement #1

Unformatted Statement

JOSE GAITLIN TITLE COMMANDER
418 M WALNUT ST MUNCIE IN 47305

DAVE JONES TITLE 1ST VICE PRESIDENT
418 N WALNUT ST MUNCIE IN 47305

RUTH BERKEY TITLE 2ND VICE PRESIDENT
418 N WALNUT ST MUNCIE IN 47305

WILLARD HALE TITLE INANCE
418 N WALNUT ST MUNCIE IN 47305

	Federal Supporting Statements	2008 PG 01
Name(s) as shown on return		Your Social Security Number
AMERICAN LEGION DELAWARE POST 19		23-7229306

FORM 990EZ, GENERAL EXPLANATION ATTACHMENT (1)

Statement #127

AMENDED RETURN INFORMATION:

BINGO PAY-OUTS WERE REPORTED BY MISTAKE AS ASSETS ON ORIGNAL RETURN;

990-T WAS FILED BY MISTAKE WITH ORIGNAL RETURN (ACCORDING TO PUB.598, RESTAURANT WAS NOT CONSIDERED UNRELATED BUSINESS ACTIVITY BECAUSE IT
WAS RUN EXCLUSIVELY BY MEMBER VOLUNTEERS)

Name(s) as shown on return: AMERICAN LEGION DELAWARE POST 19

Your Social Security Number: 23-7229306

FORM 990EZ, PART I, LINE 16 STATEMENT #130

OTHER EXPENSES SCHEDULE 2

DESCRIPTION	AMOUNT
OUTSIDE ENTERTAINMENT	2,575
ADVERTISING	7,076
FLAGS SHIRTS EMBLEMS	627
CONTR TO NEEDY AND BOYS STATE DONAT	4,932
FLOWERS TO VETS	37
LICENSES AND PERMITS	19,575
ICE MACHINE	312
DUES AND SUBSCRIPTIONS	175
RAFFLE COST	100
EQUIPMENT RENT	474
ADT SECURITY SYSTEM	674
KOORSEN PROTECTION	656
BANK CHARGES	91
TELEPHONE	425
LAUNDRY	5,424
LAWNCARE	240
GAS EXPENSE	89
PAYROLL EXPENSE	1,558
PAYMENTS TO AFFLICATES	7,002
INSURANCE	2,941
CABLE TV	1,732
CONVENTION EXPENSE	45
OFFICE EXPENSE	1,306
SUPPLIES	197
TOTAL	58,263

Name(s) as shown on return: AMERICAN LEGION DELAWARE POST 19

Your Social Security Number: 23-7229306

FORM 990EZ, PART II, LINE 24 STATEMENT #131

OTHER ASSETS SCHEDULE 3

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
CEMETARY LOT	1,200	600
INVENTORY	1,245	1,245
FURNITURE&EQUIPMENTS		5,355
TOTAL	2,445	7,200

Name(s) as shown on return: AMERICAN LEGION DELAWARE POST 19

Your Social Security Number: 23-7229306

FORM 990EZ, PART II, LINE 26 — STATEMENT #132

OTHER LIABILITIES SCHEDULE 3

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
ACCRUED TAXES	2,983	5,457
TOTAL	2,983	5,457

Name(s) as shown on return: AMERICAN LEGION DELAWARE POST 19

Your Social Security Number: 23-7229306

FORM 990EZ, PART II, LINE 26 STATEMENT #132

OTHER LIABILITIES SCHEDULE 3

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
BINGO LOAN		1,470
TOTAL		1,470