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Form 990-EZ

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
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2008 calendar year, or tax year beginning , and ending	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization AMERICAN LEGION, SUMTER POST 15 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite P.O. BOX 1193 City, town, or country State ZIP + 4 SUMTER SC 29151-1193
D Employer identification number 57-6025455	E Telephone number
F Group Exemption Number 0925	

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

G Accounting method ☐ Cash ☒ Accrual
Other (specify) ►

I Website: ► N/A

J Organization type (check only one) ☒ 501(c) (19) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A 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. ► \$ 445,619

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	0
	2	Program service revenue including government fees and contracts	2	348,722
	3	Membership dues and assessments	3	23,036
	4	Investment income	4	73,861
	5a	Gross amount from sale of assets other than inventory	5a	0
	b	Less: cost or other basis and sales expenses	5b	0
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	0
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a	Gross revenue (not including \$ 0 of contributions reported on line 1)	6a	0
Expenses	b	Less: direct expenses other than fundraising expenses	6b	0
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	0
	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	0
	8	Other revenue (describe ►)	8	0
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	445,619
	10	Grants and similar amounts paid (attach schedule)	10	0
	11	Benefits paid to or for members	11	
Net Assets	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	8,469
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ► Program Services)	16	421,200
	17	Total expenses. Add lines 10 through 16	17	429,669
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	15,950
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	2,394,663	
20	Other changes in net assets or fund balances (attach explanation)	20	0	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	2,410,613	

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	1,791,071	22 1,827,774
23 Land and buildings	611,329	23 585,271
24 Other assets (describe ►)	0	24 0
25 Total assets	2,402,400	25 2,413,045
26 Total liabilities (describe ► Payables)	7,737	26 2,432
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	2,394,663	27 2,410,613

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990.

Form 990-EZ (2008)

(HTA)

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SCANNED JAN 05 2010

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)**Expenses**What is the organization's primary exempt purpose? Veterans Organization

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.

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

28 American Legion Baseball	(Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	85,336
29 Sumter County Agricultural Fair	(Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	256,697
30 Sponsors of Palmetto Boys and Girls State for Sumter County	(Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	11,905
31 Other program services (attach schedule)	(Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	80,731
32 Total program service expenses. (add lines 28a through 31a)		32	434,669

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
Name Henry Holland City Sumter Str 2630 Goldeneye Ridge ST SC ZIP 29150	Title Comm Hr/WK 15.00	0	0	0
Name Newton Brown City Sumter Str 30 Horizon Court ST SC ZIP 29154	Title Past Comm Hr/WK .00	0	0	0
Name Nick Nero City Gable Str 1700 JFP Farm Road ST SC ZIP 29051	Title ADJ Hr/WK 25.00	0	0	0
Name Mel Curtis City Sumter Str 111 Guyton Dr ST SC ZIP 29150	Title 2ND VP Hr/WK .00	0	0	0
Name Harry Burchstead City Sumter Str 120 Church St ST SC ZIP 29150	Title 2ND VP Hr/WK .00	0	0	0
Name Aubrey Hatfield City Sumter Str 1989 Beckwood Rd ST SC ZIP 29150	Title 2ND VP Hr/WK .00	0	0	0
Name Billy Coleman City Sumter Str P.O. Box 1286 ST SC ZIP 29151	Title 2ND VP Hr/WK .00	0	0	0
Name Don Morris City Sumter Str 2818 Porcher Dr ST SC ZIP 29150	Title 2ND VP Hr/WK .00	0	0	0
Name David Player City Sumter Str 922 Wisteria Dr ST SC ZIP 29150	Title CHAPLIN Hr/WK .00	0	0	0
Name Charles Clanton City Sumter Str 2820 English Turn Dr ST SC ZIP 29150	Title HISTORIAN Hr/WK .00	0	0	0
Name Jack Rinehart City Sumter Str Dutch Branch Rd ST SC ZIP 29153	Title SERVICE OFFICER Hr/WK .00	0	0	0
Name Paul Siegel City Wedgefield Str PO Box 34 ST SC ZIP 29xxx	Title FINANCE Hr/WK .00	0	0	0
Name Gene Patterson City Sumter Str 102 Haile St ST SC ZIP 29150	Title APT Hr/WK .00	0	0	0
Name Robbie Baker City Sumter Str 1826 Queen Chapel Rd ST SC ZIP 29154	Title APT Hr/WK .00	0	0	0
Name Tony Myers City Sumter Str 42 Palmer Dr ST SC ZIP 29150	Title APT Hr/WK .00	0	0	0
Name Billy Goodson City Sumter Str 524 Oriole Ct ST SC ZIP 29150	Title APT Hr/WK .00	0	0	0
Name Will Lowder City Sumter Str 30 Dridgepoint Dr ST SC ZIP 29154	Title APT Hr/WK .00	0	0	0
Name Buddy Suitt City Sumter Str 2125 Balclutha Lane ST SC ZIP 29153	Title APT Hr/WK .00	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		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		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?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?		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?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
38b 0		
39 Section 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.		X
40e		
41 List the states with which a copy of this return is filed. ▶ SC		
42 a The books are in care of ▶ Name Nick Nero 28 Artillery Rd Sumter SC Telephone no. ▶ (803) 464-6535 Located at ▶ 28 ARTILLERY RD City Sumter ST SC ZIP + 4 ▶ 29150		
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)?	Yes	No
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.?		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 N/A		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		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		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.

- 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. **Yes No**
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. **46 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** ☐ Yes ☒ No
- 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
Name <u>None</u> Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total number of other employees paid over \$100,000 ▶		<u>0</u>	<u>0</u>	<u>0</u>

- 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 is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Name <u>None</u> Str _____		
City <u>ST</u> ZIP _____		<u>0</u>
Name _____ Str _____		
City <u>ST</u> ZIP _____		<u>0</u>
Name _____ Str _____		
City <u>ST</u> ZIP _____		<u>0</u>
Name _____ Str _____		
City <u>ST</u> ZIP _____		<u>0</u>
Name _____ Str _____		
City <u>ST</u> ZIP _____		<u>0</u>
Total number of other independent contractors each receiving over \$100,000 ▶		<u>0</u>

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

Sign Here Date 10 Dec 2009

Signature of officer NICHOLAS A. NERO, Adjutant

Type or print name and title

Paid Preparer's Use Only

Preparer's signature ROGER LONG Date 10/29/2009 Check if self-employed ☒ Preparer's Identifying Number (See instructions) P00677963

Firm's name (or yours if self-employed), address, and ZIP +4 ROGER W LONG, CPA EIN 57-1018480

115 HASEL ST, SUMTER, SC 29150 Phone no (803) 773-2178

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

Part III, Line 31 (990-EZ) - Other Program Services

Part III, Line 67 (990-22) Other Program Services		Program Service Expenses
Programs for American Legion Post 15 Veterans		
(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>		80,731
(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>		0
(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>		0
(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>		0
(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>		0
(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>		0
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(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>		0
(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>		0
(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>		0
Total _____) If this amount includes foreign grants, check here <input type="checkbox"/>	Total	80,731

Part IV (990-EZ) - List of Officers, Directors, Trustees, and Key Employees

[illegible]

Part I, Line 4 (990-EZ) - Investment Income

1	Interest on savings and temporary cash investments	1	
2	Dividends and interest from securities	2	73,861
3	Gross rents	3	
4	Other investment income	4	
5	Total	5	73,861

Part I, Line 16 (990-EZ) - Other Expenses

421,200

1	Travel, Meals and Entertainment	
	a Travel	1a
	b Total meals and entertainment	1b
2	Fundraising	2
3	From Form 4562 - Amortization	3
4	Conferences, conventions, and meetings	4
5	Depreciation, depletion, etc	5
6	Equipment rental and maintenance	6
7	Interest	7
8	Supplies	8
9	Telephone	9
10	Unrelated business income taxes	10
11	Sumter County Fair Expenses	11
12	American Legion Baseball Expenses	12
13	Palmetto Boys State Expenses	13
14	General American Legion Operating Expenses (Meetings, Insurance Etc)	14
15	Dues to American Legion of SC	15
16		16
17		17
18		18
19		19
20		20
21		21
22		22
23		23
24		24
25		25
26		26

Part II, Line 26 (990-EZ) - Liabilities

		7,737	2,432
Description		Beginning	End
1	Payables	7,737	2,432
2			
3			
4			
5			
6			
7			
8			
9			
10			