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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
Return of Organization Exempt From Income TaxUnder 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 Aug 1, 2008, and ending July 31, 20 09

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

C Name of organization
American Legion 83 North Eugene-Santa Clara
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
P. O. Box 40643
 City or town, state or country, and ZIP + 4
Eugene, OR 97404-0104

D Employer identification number
51 0174389

E Telephone number
(541) 689-5451

F Group Exemption Number **0925**

G Accounting method: ☐ Cash ☒ Accrual
 Other (specify) **▶**

H Check ☒ 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) — ☒ 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 **▶ S**

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

Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1	3,198	18	Excess or (deficit) for the year (Subtract line 17 from line 9)
2	Program service revenue including government fees and contracts	2	15,558	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)
3	Membership dues and assessments	3	10,811	20	Other changes in net assets or fund balances (attach explanation)
4	Investment income	4	210	21	Net assets or fund balances at end of year. Combine lines 18 through 20
5a	Gross amount from sale of assets other than inventory	5a		22	Cash, savings, and investments
5b	Less: cost or other basis and sales expenses	5b		23	Land and buildings
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c		24	Other assets (describe ▶ Prepaid Expenses)
6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐	6		25	Total assets
6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a		26	Total liabilities (describe ▶)
6b	Less: direct expenses other than fundraising expenses	6b		27	Net assets or fund balances (line 27 of column (B) must agree with line 21)
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c			
7a	Gross sales of inventory, less returns and allowances	7a	43,802		
7b	Less: cost of goods sold	7b	17,179		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	26,623		
8	Other revenue (describe ▶)	8	-0-		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	56,400		
10	Grants and similar amounts paid (attach schedule)	10	691		
11	Benefits paid to or for members	11	6,766		
12	Salaries, other compensation, and employee benefits	12	24,450		
13	Professional fees and other payments to independent contractors	13	-0-		
14	Occupancy, rent, utilities, and maintenance	14	15,443		
15	Printing, publications, postage, and shipping	15	1,579		
16	Other expenses (describe ▶ Supplies, telephone, conference, interest, etc.)	16	7,741		
17	Total expenses. Add lines 10 through 16	17	56,670		

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.)

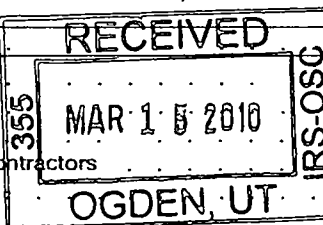
	(A) Beginning of year	(B) End of year
22	47,682	45,616
23	3,513	2,788
24	3,985	5,813
25	56,698	54,217
26	2,211	-0-
27	54,487	54,217

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

Cat. No 106421

Form 990-EZ (2008)

SCANNED MAR 30 2010



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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		✓
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		✓
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?		✓
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		✓
37a 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?		✓
38a 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?		✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
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		
40a 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		
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.		✓
41 List the states with which a copy of this return is filed. ▶		
42a The books are in care of ▶ <u>American Legion Post 83</u> Telephone no. ▶ <u>(541) 689-5451</u>		
Located at ▶ <u>3650 River Road, Eugene, Oregon</u> ZIP + 4 ▶		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		✓
If "Yes," enter the name of the foreign country ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		✓
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		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
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		✓

Part VII 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	✓
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓
49b 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 ▶				NONE

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
Total number of other independent contractors each receiving over \$100,000 ▶		NONE

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 ▶ Bry Engle Date 3/9/10

Signature of officer

▶ Bry Engle, Finance Officer

Type or print name and title

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 identifying Number (See instructions) _____

EIN ▶ _____ Phone no ▶ () _____

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