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Form **990**

Department of the Treasury
Internal Revenue Service

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)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0047

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning AUGUST 01 , 2008, and ending JULY 31 , 2009

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

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

C Name of organization American Legion

Doing Business As

Number and street (or P O box if mail is not delivered to street address) PO Box 63 — Room/suite

City or town, state or country, and ZIP + 4 Duluth GA 30096

D Employer identification number 58-6067730

E Telephone number (770)623-4504

G Gross receipts $ 506,491

F Name and address of principal officer

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶ 0925

I Tax-exempt status: ☒ 501(c)(19) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Type of organization ☐ Corporation ☐ Trust ☒ Association ☐ Other ▶ **L** Year of formation **M** State of legal domicile

Part I Summary

1 Briefly describe the organization's mission or most significant activities:

Assistance to needy families and veterans, gifts for needy childern during yearly holidays, sponsorships for students/athletes and oratory competitions.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of employees (Part V, line 2a)	5	1
6	Total number of volunteers (estimate if necessary)	6	35
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	20,540	31,491
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,457	3,604
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	106,146	101,925
12	Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12)	132,143	137,020
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	30,783	20,728
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	105,308	108,057
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	136,091	128,785
19	Revenue less expenses. Subtract line 18 from line 12	-3,948	8,235

		Beginning of Year	End of Year
20	Total assets (Part X, line 16)	176,687	203,215
21	Total liabilities (Part X, line 26)		
22	Net assets or fund balances. Subtract line 21 from line 20	176,687	203,215

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Part II Signature Block

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

▶ Signature of officer — Date 12 Dec 09

▶ Commander
Type or print name and title

Paid Preparer's Use Only

Preparer's signature Kevin Thurman — Date 12-9-09 — Check if self-employed ▶ ☐ — Preparer's identifying number (see instr)

Firm's name (or yours if self-employed), address, and ZIP + 4: Kevin Thurman CPA PC, 6340 Sugarloaf Prkwy Ste 200, Duluth, GA 30097- — EIN ▶

Phone no ▶ (678) 344-1077

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

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Part III **Statement of Program Service Accomplishments**(see instructions)

1 Briefly describe the organization's mission.

Assistance to needy families and veterans, gifts for needy childern during yearly holidays, sponsorships for students/athletes and oratory competitions.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4b (Code _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4c (Code _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4d Other program services (Describe in Schedule O.)

(Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4e **Total program service expenses ▶ $** _____ (Must equal Part IX, Line 25, column (B))

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X
3	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	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II N/A	4		
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III N/A	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11		X
12	*Did the organization receive an audited financial statement for the year for which it is completing this return* that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the U.S ?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16		X
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than $15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		X
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K If "No," go to question 25	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? N/A	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? N/A	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? N/A	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		X

Part IV **Checklist of Required Schedules** (continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a		X
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable	1a	8		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	1		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O N/A		3b		
4a	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)?		4a		X
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.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? N/A		5c		
6a	Did the organization solicit any contributions that were not tax deductible?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than $75?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? N/A		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		7g		X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		7h		X
8	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		X
9	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?		9a		X
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		X
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	23,053		
11	**Section 501(c)(12) organizations.** Enter.				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		X
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			

Part VI **Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code)

Section A. Governing Body and Management

				Yes	No
	For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions				
1a	Enter the number of voting members of the governing body	1a	10		
b	Enter the number of voting members that are independent	1b	10		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5			X
6	Does the organization have members or stockholders?	6		X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b			X
9a	Does the organization have local chapters, branches, or affiliates?	9a			X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? N/A	9b			
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10		X	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11			X

Section B. Policies

				Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a			X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? N/A	12b			
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done N/A	12c			
13	Does the organization have a written whistleblower policy?	13			X
14	Does the organization have a written document retention and destruction policy?	14		X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision				
a	The organization's CEO, Executive Director, or top management official?	15a			X
b	Other officers or key employees of the organization?	15b			X
	Describe the process in Schedule O. (see instructions)				
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a			X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? N/A	16b			

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available Check all that apply

☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ See attachment #1

Part VII **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons.

☒ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key Employee	Highest Compensated Employee	Former				

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key Employee	Highest Compensated Employee	Former			
1b **Total** ▶										

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 0

		Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? If "Yes," complete Schedule J for such individual		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMTS	1a	Federated campaigns	1a				
	b	Membership dues	1b	22,038			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, & similar amounts not included above	1f	9,453			
	g	Noncash contributions included in lines 1a-1f	$				
	h	**Total.** Add lines 1a-1f			31,491		
PROGRAM SERVICE REVENUE			**Business Code**				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f					
OTHER REVENUE	3	Investment income (including dividends, interest, and other similar amounts)			3,604		3,604
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross Rents	23,053				
	b	Less rental expenses					
	c	Rental income or (loss)	23,053				
	d	Net rental income or (loss)			23,053	23,053	
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory					
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ 53,518 of contributions reported on line 1c). See Part IV, line 18	a				
	b	Less: direct expenses	b	30,037			
	c	Net income or (loss) from fundraising events			23,481	23,481	
	9a	Gross income from gaming activities See Part IV, line 19	a	237,459			
	b	Less direct expenses	b	203,990			
	c	Net income or (loss) from gaming activities			33,469	33,469	
	10a	Gross sales of inventory, less returns and allowances	a	148,681			
	b	Less. cost of goods sold	b	135,444			
	c	Net income or (loss) from sales of inventory			13,237	13,237	
		Miscellaneous Revenue		**Business Code**			
	11a	State Convention Reven		813000	8,685	8,685	
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d			8,685		
	12	**Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			137,020	101,925	3,604

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S. See Part IV, line 21				
2	Grants and other assistance to individuals in the U S See Part IV, line 22	20,728	20,728		
3	Grants and other assistance to governments, organizations, and individuals outside the U.S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting	16,845		16,845	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other				
12	Advertising and promotion	4,036		4,036	
13	Office expenses	1,739		1,739	
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	10,065		10,065	
20	Interest				
21	Payments to affiliates	20,631		20,631	
22	Depreciation, depletion, and amortization #2	6,075		6,075	
23	Insurance	6,513		6,513	
24	Other expenses. Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a	Utilities	28,000		28,000	
b	Repairs	8,639		8,639	
c	Miscellaneous	2,300		2,300	
d	Telephone	2,264		2,264	
e	Bank charges	950		950	
f	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24f	128,785	20,728	108,057	
26	**Joint Costs.** Check here ▶ ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
ASSETS	1	Cash -- non-interest bearing	17,933	1	19,096
	2	Savings and temporary cash investments	77,330	2	108,770
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	10,920	8	10,920
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment cost basis 10a 187,761			
	b	Less. accumulated depreciation Complete Part VI of Schedule D 10b 123,332	70,504	10c	64,429
	11	Investments -- publicly traded securities		11	
	12	Investments -- other securities See Part IV, line 11		12	
	13	Investments -- program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	176,687	16	203,215
LIABILITIES	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow account liability Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable		24	
	25	Other liabilities Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25		26	
NET ASSETS OR FUND BALANCES		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	176,687	27	203,215
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	176,687	33	203,215
	34	Total liabilities and net assets/fund balances	176,687	34	203,215

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990 [X] Cash [ ] Accrual [ ] Other			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? N/A	3b		

CHATTAHOOCHE POST 251 INC
Transaction Detail By Account
August 2008 through July 2009

Type	Date	Num	Name	Memo	Debit	Balance
Contributions						
CHILDRENS CENTER						
FOOD						
Check	8/3/2008	3864	FAMILY RESTAURANT	FOOD	110 00	110 00
Check	9/2/2008	3884	FAMILY RESTAURANT	FOOD	110 00	220.00
Check	11/2/2008	3932	FAMILY RESTAURANT	FOOD	110 00	330.00
Check	11/30/2008	3954	FAMILY RESTAURANT	FOOD	110 00	440.00
Check	1/6/2009	3974	FAMILY RESTAURANT	FOOD	110.00	550 00
Check	2/1/2009	11690	FAMILY RESTAURANT	FOOD	110 00	660.00
Check	2/22/2009	4015	FAMILY RESTAURANT	FOOD	110 00	770.00
Check	3/29/2009	4042	FAMILY RESTAURANT	FOOD	110 00	880 00
Check	5/31/2009	4081	FAMILY RESTAURANT	FOOD	110 00	990.00
Check	6/7/2009	4090	FAMILY RESTAURANT	FOOD	110.00	1,100.00
Check	6/28/2009	4103	FAMILY RESTAURANT	FOOD	110 00	1,210 00
Total FOOD					1,210.00	1,210 00
CHILDRENS CENTER - Other						
Check	9/28/2008	3908	FAMILY RESTAURANT	FOOD	110 00	110 00
Check	5/3/2009	4061	FAMILY RESTAURANT	FOOD	110 00	220.00
Total CHILDRENS CENTER - Other					220.00	220.00
Total CHILDRENS CENTER					1,430 00	1,430.00
CHRISTMAS BASKETS						
Check	12/28/2008	11592	BOB WITT	FOOD	233.17	233 17
Deposit	12/29/2008			FOOD	29 68	262 85
Total CHRISTMAS BASKETS					262.85	262 85
VETERANS						
Check	8/10/2008	11203	BOB WITT	NEEDY VET	100 00	100.00
Check	8/20/2008	11232	BOB WITT	NEEDY VET NATIONAL GUARD	200 00	300.00
Deposit	8/26/2008			NEEDY VET	25.18	325 18
Check	9/28/2008	11338	BOB WITT	NEEDY VET	50 00	375 18
Deposit	10/14/2008			NEEDY VET	50.00	425.18
Check	10/29/2008	3931	SUN SUITES	NEEDY VET	45.19	470.37
Deposit	11/4/2008			NEEDY VET	20.00	490 37
Check	11/16/2008	3945	ANNICE WITT	VETS PACKAGES	282 25	772 62
Check	11/23/2008	3950	JACKSON ELECTRIC	ELECTRIC BILL FOR NATASHA BA .	132 00	904.62
Deposit	11/24/2008			NEEDY VET	50 00	954 62
Deposit	12/1/2008			NEEDY VET	100 00	1,054 62
Deposit	12/15/2008			NEEDY VET	35 00	1,089.62
Deposit	1/20/2009			NEEDY VET	50.00	1,139.62
Check	2/1/2009	11695	AMERICAN LEGION POST 127	DONATION JOE LASSETER	50 00	1,189 62
Deposit	2/9/2009			FOOD BASKET	52.99	1,242 61
Check	3/29/2009	11840	BOB WITT	NEEDY VET	158 21	1,400 82
Check	4/8/2009	4048	RAYMOND & LYNN ROLLINS	VETERANS ASST	100 00	1,500 82
Deposit	4/27/2009			NEEDY VET	50 00	1,550 82
Check	6/24/2009	4099	DEPT OF GEORGIA	N E F	375 00	1,925 82
Check	7/5/2009	12108	BOB WITT	NEEDY VETS	90 00	2,015 82

CHATTAHOOCHE POST 251 INC
Transaction Detail By Account
August 2008 through July 2009

Type	Date	Num	Name	Memo	Debit	Balance
Check	7/5/2009	12111	AMERICAN LEGION 9TH DISTRICT	LEGACY FUND	500 00	2,515 82
Check	7/5/2009	12112	LEGION RIDERS	LEGACY FUND	200.00	2,715.82
Check	7/17/2009	4112	CATHIE TOPPARI	VETERANS ASSISTANCE	170 95	2,886.77
Total VETERANS					2,886 77	2,886 77
Total Contributions					4,579 62	4,579 62
TOTAL					**4,579.62**	**4,579.62**

CHATTAHOOCHE POST 251 INC
Transaction Detail By Account
August 2008 through July 2009

Type	Date	Num	Name	Memo	Debit	Balance
DONATIONS EXPENSE						
CITY OF DULUTH						
Check	8/20/2008	11231	DULUTH FALL FESTIVAL	FALL FESTIVAL	250 00	250 00
Check	6/15/2009	1032	CITY OF DULUTH	LIVING MEMORIAL FUND	251 00	501.00
Check	7/5/2009	12113	DULUTH FALL FESTIVAL	FALL FESTIVAL	250 00	751.00
Total CITY OF DULUTH					751 00	751.00
DONATIONS EXPENSE - Other						
Check	9/14/2008	11305	BOB BROWN II	LAGACY RUN ARIZONA	75.00	75 00
Check	9/14/2008	3896	NONA JONES	BREAST CANCER WALK	100.00	175 00
Check	9/21/2008	3901	DENISE MASSEY	DONATION	100.00	275 00
Check	9/21/2008	3902	THINK BIG FOUNDATION	DONATION	100 00	375 00
Check	3/12/2009	11798	DEPT OF GEORGIA	N.E F.	375.00	750 00
Check	5/10/2009	11957	PATTONS MEAT MARKET	FATS	334 12	1,084 12
Check	5/10/2009	11958	COSTCO	FATS	60 00	1,144.12
Check	5/17/2009	11980	BOB WITT	FATS	147 02	1,291 14
Deposit	5/19/2009			FATS	42.00	1,333 14
Check	6/15/2009	1033	AMERICAN LEGION POST 251	INSTALLATION	50.00	1,383 14
Check	6/15/2009	1034	AMERICAN LEGION POST 251	HOLE SPONSORSHIP	100 00	1,483 14
Check	6/30/2009	12087	CORPORATE EXPRESSIONS	GWINNETT COUNTY POLIC .	42 35	1,525 49
Check	7/5/2009	12110	A L A 251	BOOK BAGS FOR KIDS	250 00	1,775.49
Check	7/12/2009	4109	SPECIAL OLYMPICS GEORGIA	DONATION	100 00	1,875.49
Total DONATIONS EXPENSE - Other					1,875.49	1,875.49
Total DONATIONS EXPENSE					2,626 49	2,626 49
TOTAL					**2,626.49**	**2,626.49**

CHATTAHOOCHE POST 251 INC
Transaction Detail By Account
August 2008 through July 2009

Type	Date	Num	Name	Memo	Debit	Balance
GOOD WILL						
CHRISTMAS BASKETS						
Check	12/14/2008	11563	WALMART	FOOD	758.15	758 15
Check	12/20/2008	11565	WALMART	XMAS BASKETS	0 00	758.15
Check	12/20/2008	11566	KROGER	FOOD	529.57	1,287 72
Total CHRISTMAS BASKETS					1,287.72	1,287 72
FLOWERS						
Check	8/3/2008	3863	KILGORES FLORIST	FLOWERS	35 60	35.60
Check	9/2/2008	3885	KILGORES FLORIST	FLOWERS	57 40	93.00
Check	10/5/2008	3913	KILGORES FLORIST	FLOWERS	94.50	187.50
Check	12/7/2008	3958	KILGORES FLORIST	DISH GARDEN	75 60	263.10
Check	12/14/2008	3966	KILGORES FLORIST	FUNERAL FLOWERS	78 60	341.70
Check	1/12/2009	3979	KILGORES FLORIST	FUNERAL FLOWERS	189 00	530.70
Deposit	2/2/2009			FRUIT BASKET	20 39	551.09
Check	2/8/2009	4003	KILGORES FLORIST	FUNERAL FLOWERS	236.10	787 19
Check	2/22/2009	11753	BOB WITT	FRUIT BASKETS	61 88	849 07
Check	3/15/2009	4032	KILGORES FLORIST	FUNERAL FLOWERS	57 70	906.77
Check	5/17/2009	11980	BOB WITT	FRUIT BASKETS	61 18	967.95
Check	5/24/2009	4080	KILGORES FLORIST	DISH GARDEN	63.60	1,031 55
Deposit	6/22/2009			FRUIT BASKET	30.59	1,062 14
Total FLOWERS					1,062.14	1,062.14
Total GOOD WILL					2,349.86	2,349 86
TOTAL					**2,349.86**	**2,349.86**

CHATTAHOOCHE POST 251 INC
Transaction Detail By Account
August 2008 through July 2009

Type	Date	Num	Name	Memo	Debit	Balance
SPONSORSHIP						
BOYS STATE						
Check	4/12/2009	11872	DEPT OF GEORGIA	BOY'S STATE	2,600.00	2,600 00
Check	5/10/2009	11959	AMERICAN COACH LINES	TRANSPORTATION	1,350 16	3,950 16
Deposit	6/15/2009			BOYS STATE	140 00	4,090 16
Total BOYS STATE					4,090 16	4,090 16
LEGION BASEBALL						
Check	4/29/2009	11920	S.A. VAN DYKE INS.	INSURANCE	315.00	315 00
Check	4/29/2009	11921	DEPT OF GEORGIA	REGISTRATION	200 00	515.00
Total LEGION BASEBALL					515.00	515 00
ROTC						
DULUTH RIFLE TEAM						
Check	12/11/2008	11546	AMERICAN LEGION NATIONAL HEADQUA...	SPONSORSHIP	60 00	60.00
Check	2/1/2009	11693	BOB WITT	REGISTRATION	5 75	65.75
Total DULUTH RIFLE TEAM					65.75	65 75
Total ROTC					65 75	65 75
YOUTH ACTIVITIES						
Check	9/10/2008	3891	CUB SCOUT PACK 420	DONATION	50.00	50 00
Check	6/21/2009	12064	BOB WITT	SCOUTS	40 00	90.00
Check	7/5/2009	12092	ATLANTA AREA BOY SCOUTS	SCOUTING	61 20	151 20
Total YOUTH ACTIVITIES					151 20	151 20
YOUTH BASEBALL/SOFTBALL						
Check	12/11/2008	11545	96 EAST COBB BULLETS	EAST COBB BULLETS	100.00	100.00
Check	1/18/2009	3985	PEACHTREE RIDGE LIONS BLACK	PEACHTREE RIDGE LIONS BLACK	300.00	400.00
Check	1/18/2009	3986	EAGLES GREEN TRAVEL BASEBALL INC.	EAGLES GREEN TRAVEL BASEBALL	300 00	700.00
Check	2/22/2009	4016	DULUTH DIAMOND CLUB	SPONSORSHIP	300 00	1,000 00
Check	7/12/2009	4110	PRYAA	INSPIRE LEAGUE	100.00	1,100.00
Total YOUTH BASEBALL/SOFTBALL					1,100.00	1,100.00
Total SPONSORSHIP					5,922 11	5,922.11
TOTAL					**5,922.11**	**5,922.11**

CHATTAHOOCHE POST 251 INC
Transaction Detail By Account
August 2008 through July 2009

Type	Date	Num	Name	Memo	Debit	Balance
SCHOLARSHIPS						
Check	8/24/2008	3878	DIRECTOR OF ADMISSIONS U S....	FALL 08	500.00	500 00
Check	8/24/2008	3879	SOPHIA K FISHER	FALL 08	500.00	1,000 00
Check	10/5/2008	3914	JACKSON T. DUNCAN	FALL 2008	500 00	1,500 00
Check	10/19/2008	3924	AUBURN UNIVERSITY	FALL 2008	500.00	2,000.00
Check	1/12/2009	3980	SOPHIA K FISHER	SPRING 2009	500.00	2,500 00
Check	1/18/2009	3987	DIRECTOR OF ADMISSIONS U S ..	SPRING 2009	500.00	3,000 00
Check	1/25/2009	3991	AUBURN UNIVERSITY	SPRING 2009	500.00	3,500.00
Check	2/8/2009	4005	JACKSON T. DUNCAN	SPRING 2009	500.00	4,000 00
Check	7/12/2009	4111	KATHRYN WALTER	FALL 2009	500 00	4,500.00
Check	7/19/2009	4120	ANDY PLOTT	2009 SCHOL	750 00	5,250.00
Total SCHOLARSHIPS					5,250 00	5,250 00
TOTAL					**5,250.00**	**5,250.00**

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations Governments and Individuals in the U.S.

▶ Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.

▶ Attach to Form 990.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
American Legion

Employer identification number
58-6067730

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000 Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . . . ▶ ☒

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations . . ▶

3 Enter total number of other organizations . . . . . ▶

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
See attached detail		20,728			

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	Employer identification number
American Legion	58-6067730

Review of Form 990 takes place with the financial officer of the post prior to filing

BOOKS ARE IN CARE OF

Attachment 1: Form 990 Page 6, Part VI, Section C, Line 20

Open to Public Inspection	For calendar year 2008 or tax period beginning 08-01 , and ending 07-31-2009.

Name of Organization	Employer Identification Number
American Legion	58-6067730

Part VII **Books in Care of**

Individual Name or Business Name: Finance Officer

Street Address: PO Box 63

U S Address

Zip code: 30096 City: Duluth State: GA

or Foreign Address

City:

Province or State:

Country:

Postal code:

Phone Number:

Fax Number:

SCHEDULE OF DEPRECIATION AND DEPLETION

Attachment 2: Form 990 Page 10, Part IX, Line 22

Open to Public Inspection

For Calendar year 2008, or tax year period beginning 08-01-2008 and ending 07-31-2009

Name of Organization
American Legion

Employer Identification Number
58-6067730

Description of Property	Date Acquired	Cost or Other Basis	Prior Year Depreciation	Method of Computation	Rate (%) or Life (Years)	Depreciation This Year
See Asset List		187,761	123,332	Straight Line		6,075
	Total	187,761	123,332			6,075

GAMING/SPECIAL EVENTS BOOKS AND RECORDS

Attachment 3: Sch G Page 3, Part III, Line 14

Open to Public Inspection	For calendar year 2008 or tax period beginning 08-01-2008, and ending 07-31-2009.

Name of Organization	Employer Identification Number
American Legion	58-6067730

Part III - Line 14

Individual Name or Business Name: Richard Farnham

Street Address: PO Box 63

U S Address

Zip code 30096 City Duluth State GA

or

Foreign Address

City

Province or State

Country

Postal code