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Short Form  
Return of Organization Exempt From Income Tax

2008

Open to Public  
Inspection

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

A For the 2008 calendar year, or tax year beginning

12-01, 2008, and ending

11-30, 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  
Instruc-  
tions.

C Name of organization

AMERICAN LEGION

Number and street (or P O box, if mail is not delivered to street address)

Room/suite

280 S WASHINGTON ST

City or town, state or country, and ZIP + 4

TIFFIN, OH 44883

D Employer identification number

34-4176086

E Telephone number

(419) 447-1262

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  Cash  Accrual  
Other (specify) ►

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 ► \$ 120,316

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

1 Contributions, gifts, grants, and similar amounts received . . . . .	1
2 Program service revenue including government fees and contracts . . . . .	2
3 Membership dues and assessments . . . . .	3
4 Investment income . . . . .	4 293
5a Gross amount from sale of assets other than inventory . . . . .	5a
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) . . . . .	
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 \$ _____ of contributions reported on line 1) . . . . .	6a
b Less direct expenses other than fundraising expenses . . . . .	6b
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	
7a Gross sales of inventory, less returns and allowances . . . . .	7a 120,023
b Less cost of goods sold . . . . .	7b 50,841
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	
8 Other revenue (describe) . . . . .	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . . ►	
10 Grants and similar amounts paid (attach schedule) . . . . .	10
11 Benefits paid to or for members . . . . .	11
12 Salaries, other compensation, and employee benefits . . . . .	12 31,285
13 Professional fees and other payments to independent contractors . . . . .	13 2,619
14 Occupancy, rent, utilities, and maintenance . . . . .	14 21,026
15 Printing, publications, postage, and shipping . . . . .	15
16 Other expenses (describe ► STM130) . . . . .	16 16,312
17 Total expenses. Add lines 10 through 16 . . . . . ►	17 71,242
18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18 (1,767)
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) . . . . .	19 306,684
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 . . . . . ►	21 304,917

## 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)

22 Cash, savings, and investments . . . . .

23 Land and buildings . . . . .

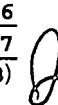
24 Other assets (describe ► STM131) . . . . .

25 Total assets . . . . .

26 Total liabilities (describe ► STM132) . . . . .

27 Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . .

(A) Beginning of year	(B) End of year
19,920	22 14,750
288,460	23 288,460
3,767	24 3,123
312,147	25 306,333
5,463	26 1,416
306,684	27 304,917





**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 <b>Form 990-T</b> 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	37b	
b Did the organization file <b>Form 1120-POL</b> 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	39a	
a Initiation fees and capital contributions included on line 9 . . . . .	39b	
b Gross receipts, included on line 9, for public use of club facilities . . . . .		
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. . . . .		
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 ► _____		
42 a The books are in care of ► <b>BOARD OF DIRECTORS</b> Telephone no ► <b>419-447-1262</b> Located at ► <b>280 S WASHINGTON ST TIFFIN, OH</b> ZIP + 4 ► <b>44883</b>		
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 <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
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 ► _____	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> -Check here . . . . . ► <b>43</b> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . .		
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

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 . . . . .

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. . . . .

48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

49 a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

    b If "Yes," was the related organization(s) a section 527 organization? . . . . .

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"

	Yes	No
46		
47		
48		
49a		
49b		

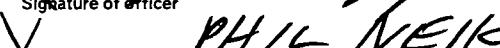
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over \$100,000 ►				

## 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 . . . ►		

Total number of other independent contractors each receiving over \$100,000 . . .

<b>Sign Here</b>	<p>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</p> <p><i>Phil Neikirk</i></p>			
	<input checked="" type="checkbox"/> Signature of officer	<input checked="" type="checkbox"/> Date <i>1-15-10</i>		
	<p><input checked="" type="checkbox"/> Type or print name and title <i>PHIL NEIKIRK, COMMANDER</i></p>			
<b>Paid Preparer's Use Only</b>	<b>Preparer's signature</b> 	<b>Date</b> <i>01-06-2010</i>	<b>Check if self- employed</b> <input type="checkbox"/>	<b>Preparer's Identifying No (See Inst)</b> <i>PO0586783</i>
	<b>Firm's name (or yours if self-employed), address, and ZIP + 4</b> 	<b>CF Professional Inc</b> <i>132 N St Rt 101</i> <i>Tiffin, OH 44883</i>	<b>EIN</b> <input type="checkbox"/> <i>34-1729343</i>	<b>Phone no</b> <input type="checkbox"/> <i>419-448-8444</i>

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ►  Yes  No

**Federal Supporting Statements****2008**

Name(s) as shown on return

FEIN

**Form 990EZ, Part I, Line 16**  
**Other Expenses Schedule 2**

<u>Description</u>	<u>Amount</u>
Advertising	160
Bank Service Charge	73
Insurance - Workers Comp	236
License	245
Miscellaneous	44
Office Expense	455
Payroll Expenses	4,607
Contributions	2,755
Supplies	6,853
Telephone	884
 Total	 <u>16,312</u>

**Form 990EZ, Part II, Line 24**  
**Other Assets Schedule 3**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Inventory	3,600	2,956
Workers Comp Deposit	167	167
 Total	 <u>3,767</u>	 <u>3,123</u>

**Form 990EZ, Part II, Line 26**  
**Other Liabilities Schedule 3**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Accrued Expenses	5,463	1,416
 Total	 <u>5,463</u>	 <u>1,416</u>