



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Short Form
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

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 \$500,000 and total assets less than \$1,250,000 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 2009 calendar year, or tax year beginning		January 1	, 2009, and ending	December 31	, 2009
<input type="checkbox"/> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization Fair Haven #49 American Legion Number and street (or P.O. box, if mail is not delivered to street address) 72 S. Main Street City or town, state or country, and ZIP + 4 Fair Haven, VT 05743		D Employer identification number 03-0173275 E Telephone number 802-265-7893 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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ►					

I Website: ►J Tax-exempt status (check only one) — 501(c) (19) ► (insert no.) 4947(a)(1) or 527K 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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ **410,946****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	10,826
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	1,212
	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)		
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input checked="" type="checkbox"/>		
	a Gross revenue (not including \$ 10,826 of contributions reported on line 1) INTERNAL REVENUE SERVICE	6a	336,347
	b Interest and direct expenses other than fundraising expenses	6b	273,617
Expenses	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	62,730
	7a Gross sales of inventory, less returns and allowances	7a	61,649
	b Less: cost of goods sold	7b	35,275
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		
	8 Other revenue (describe ► Vending Machines)	8	912
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ► 102,054	9	
	10 Grants and similar amounts paid (attach schedule)	10	6,367
	11 Benefits paid to or for members	11	244
	12 Salaries, other compensation, and employee benefits	12	44,891
	13 Professional fees and other payments to independent contractors	13	1,810
Net Assets	14 Occupancy, rent, utilities, and maintenance	14	27,476
	15 Printing, publications, postage, and shipping	15	84
	16 Other expenses (describe ► Supplies/Misc. Expenses)	16	12,491
	17 Total expenses. Add lines 10 through 16 ► 93,363	17	
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	8,691
	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	769,966
	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 ► 769,966	21	

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 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	138,540	22	58,251
23	Land and buildings	625,726	23	625,726
24	Other assets (describe ► Inventories)	5,700	24	5,700
25	Total assets	769,966	25	689,677
26	Total liabilities (describe ►)	0	26	0
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	769,966	27	689,677

S

77

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

What is the organization's primary exempt purpose?

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, and other relevant information for each program title.

Expenses

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

28

(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)

Part IV List

Trustees, and Key Employees. List each one even if not

the instru

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

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

	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	✓
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓
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 why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a 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?	37b	✓
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 outstanding at the end of the period covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	N/A
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
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 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	✓
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____ N/A		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ► _____ N/A		
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. ► Vermont		
42a The organization's books are in care of ► William Canfield	Telephone no. ► 802-265-4428	
Located at ► 72 S. Main Street Fair Haven, VT	ZIP + 4 ► 05743	
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	✓
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: ► N/A	42c	✓
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	44	✓
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	✓

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b 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 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	✓
b If "Yes," was the related organization a section 527 organization?	49b	✓
50 Complete this table for the organization's 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
None				

f Total number of other employees paid over \$100,000 ► _____

51 Complete this table for the organization's 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
None		

d 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.		
	► <i>William P. Canfield, Jr.</i>		Date <i>12 Nov. 2010</i>
	Signature of officer ► William Canfield, Corporation President		Date
Type or print name and title ► <i>William P. Whitburn</i>			
Paid Preparer's Use Only	Preparer's signature ► <i>William P. Whitburn</i>	Date <i>12/1/10</i>	Check if self-employed ► <input checked="" type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► JPW Accounting Services 6816 Monument Hill Road Castleton, VT 05735	EIN ► 20-0539404	Preparer's identifying number (See instructions) 008500152
		Phone no. ► 802-353-7044	
May the IRS discuss this return with the preparer shown above? See instructions ► <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2009

**Open To Public
Inspection**

Name of the organization

Employer identification number

American Legion Post #49 Fair Haven

03 | 0173275

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

<input type="checkbox"/> a Mail solicitations	<input type="checkbox"/> e <input type="checkbox"/> Solicitation of non-government grants
<input type="checkbox"/> b Internet and email solicitations	<input type="checkbox"/> f <input type="checkbox"/> Solicitation of government grants
<input type="checkbox"/> c Phone solicitations	<input type="checkbox"/> g <input type="checkbox"/> Special fundraising events
<input type="checkbox"/> d In-person solicitations	

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 services? 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.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?	(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	
		Yes	No			
None						

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.

None

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.

Revenue	(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
1 Gross receipts				
2 Less: Chantable contributions				
3 Gross income (line 1 minus line 2)				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses				
10 Direct expense summary. Add lines 4 through 9 in column (d)				► ()
11 Net income summary. Combine line 3, column (d), and line 10				► ()

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.

Revenue	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
1 Gross revenue	75,935	125,217	292,957	494,109
2 Cash prizes	73,483	93,913	269,822	437,218
3 Noncash prizes				
4 Rent/facility costs		15,526		15,526
5 Other direct expenses	3,275	1,019		4,294
6 Volunteer labor	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input checked="" type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				► (457,038)
8 Net gaming income summary. Combine line 1, column d, and line 7				► 37,071

9 Enter the state(s) in which the organization operates gaming activities: **Vermont**

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," explain:

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer chantable gaming?

	Yes	No
9a	✓	
10a	✓	
11	✓	
12	✓	

	Yes	No
13 Indicate the percentage of gaming activity operated in:	13a 13b	100 % % 15a ✓
a The organization's facility		
b An outside facility		
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:	<p>Name ► William Canfield</p> <p>Address ► 72 S. Main Street Fair Haven, VT 05743</p>	
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?		
b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ N/A and the amount of gaming revenue retained by the third party ► \$ _____ N/A		
c If "Yes," enter name and address of the third party:		
Name ► N/A		
Address ►		
16 Gaming manager information:		
Name ► N/A		
Gaming manager compensation ► \$ _____ N/A		
Description of services provided ►		
<input type="checkbox"/> Director/officer	<input type="checkbox"/> Employee	<input type="checkbox"/> 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?		
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____ Not Specified		

Electricity . 8,321

Propane 629

Fuel 2,996

Total \$12,686

Fair Haven #49 American Legion
Form 990-EZ

Line 10 Grants

Baseball Funds	100.00
C/Y Charities	6,016.80
Regular Post Charities	<u>250.00</u>
Total	<u><u>6,366.80</u></u>

Part 3

Fair Haven #49 American Legion provides support to American Troops and Veterans.
American Legion provides family support to veterans and active military members.