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Form **990-EZ**Department of the Treasury
Internal Revenue Service**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 \$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.

OMB No 1545-1150

2009**Open to Public
Inspection****A** For the 2009 calendar year, or tax year beginning

, 2009, and ending

, 20

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

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

C Name of organization**SGT WILLIAM LLOYD NELSON POST 3792. INC**

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

PO BOX 185

Room/suite

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

MIDDLETOWN, DE 19709-185**D** Employer identification number**21-7216440****E** Telephone number**302-378-9619****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** Tax-exempt status (check only one) — ☒ 501(c) (4) ◀ (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 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. \$ **148,796****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	1,745
	2	Program service revenue including government fees and contracts	2	0
	3	Membership dues and assessments	3	209
	4	Investment income	4	5,964
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☒		
	6a	Gross revenue (not including \$ 1745 of contributions reported on line 1)	6a	99,789
6b	Less: direct expenses other than fundraising expenses	6b	66,591	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	33,198	
7a	Gross sales of inventory, less returns and allowances	7a	34,034	
7b	Less: cost of goods sold	7b	12,043	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	21,991	
8	Other revenue (describe ► HALL RENTAL \$6,693; MISC \$362)	8	7,055	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	70,162	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	0
	11	Benefits paid to or for members	11	0
	12	Salaries, other compensation, and employee benefits	12	0
	13	Professional fees and other payments to independent contractors	13	0
	14	Occupancy, rent, utilities, and maintenance	14	13,493
	15	Printing, publications, postage, and shipping	15	320
	16	Other expenses (describe ► SEE ATTACHED LIST)	16	49,843
17	Total expenses. Add lines 10 through 16	17	63,656	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	6,506
	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	297,120
	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	303,626

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	187,299	178,967
23 Land and buildings	109,821	124,659
24 Other assets (describe ►)	0	0
25 Total assets	297,120	303,626
26 Total liabilities (describe ►)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	297,120	303,626

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 706421

Form **990-EZ** (2009)

SCANNED JUN 17 2010

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P

Expenses

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

28	COMMUNITY SERVICE AND SUPPORT		
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	28a	25,122
29	DONATIONS AND GIFTS		
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	29a	14,426
30	CONVENTION AND MEETING EXPENSE FOR EDUCATION AND TRAINING TO SUPPORT PROGRAMS		
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	30a	527
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) ▶	32	40,075

[illegible]

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		✓
34	Were any changes made to the organizing or governing documents? 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 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?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
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		
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?		✓
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?		✓
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 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		✓
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 ▶		
d	Section 501(c)(3) and 501(c)(4) organizations. 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. ▶ NONE		
42a	The organization's books are in care of ▶ MICHAEL AMBROSE Telephone no. ▶ 302-738-5984 Located at ▶ 3 JAYMAR BLVD, NEWARK, DE ZIP + 4 ▶ 19702		
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
	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 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.

- 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** **Yes** **No**
- 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."

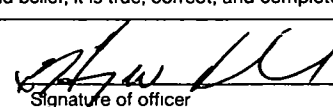
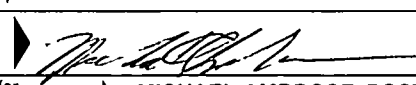
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

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.			
	 Signature of officer		5/09/10 Date	
	HENRY IOSBAKER, POST COMMANDER Type or print name and title			
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ☒	Preparer's identifying number (See instructions)
	 Firm's name (or yours if self-employed), address, and ZIP + 4	5/9/10		P00435056
	MICHAEL AMBROSE, POST ADJUTANT 3 JAYMAR BLVD, NEWARK, DE 19702		EIN	302-738-5984 Phone no

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

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.

2009

Open To Public Inspection

SGT WILLIAM LLOYD NELSON POST 3792, INC

21 : 7216440

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.

- | (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 | | | |
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| Total | | | | | | |

- 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.

[illegible]

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.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	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.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue	70205	29584		99789
Direct Expenses	2 Cash prizes	43550	3255		46805
	3 Noncash prizes		740		740
	4 Rent/facility costs				
	5 Other direct expenses	5287	13759		19046
	6 Volunteer labor	☒ Yes 100 % ☐ No	☒ Yes 100 % ☐ No	☐ Yes % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶	(66591)			
	8 Net gaming income summary. Combine line 1, column d, and line 7 ▶	33198			

- 9** Enter the state(s) in which the organization operates gaming activities: DELAWARE
- 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 charitable gaming?

	Yes	No
9a	☒	☐
10a	☐	☒
11	☒	☐
12	☐	☒

		Yes	No
13	Indicate the percentage of gaming activity operated in:		
a	The organization's facility 13a 100 %		
b	An outside facility 13b 0 %		
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records: Name ▶ HAROLD PUGH Address ▶ 655 VILLAGE DRIVE, MIDDLETOWN, DE 19709		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	✓
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$		
c	If "Yes," enter name and address of the third party: Name ▶ Address ▶		
16	Gaming manager information: Name ▶ HENRY ISOBAKER, POST COMMANDER Gaming manager compensation ▶ \$ 0 Description of services provided ▶ OVERSEES ALL ACTIVITIES OF THE POST ☒ Director/officer ☐ Employee ☐ 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?	17a	✓
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 ▶ \$		

SGT WILLIAM LLOYD NELSON POST 3792
23-7216440

FORM 990-EZ, 2009

LINE 16-OTHER EXPENSES

COMMUNITY PROJECTS	25,122
DONATIONS AND GIFTS	14,426
ADVERTISING	643
CLEANING AND TRASH	471
POST EXPENSE	4,306
CONVENTION EXPENSE	527
LICENSE AND TAX	720
INSURANCE	<u>3,628</u>
TOTAL	<u><u>49,843</u></u>

DEPRECIATION SCHEDULE
SGT WILLIAM LLOYD NELSON POST 3792
EIN: 23-7216440
FORM 990

YEAR 2009

PROPERTY	DATE ACQUIRED	COST	PRIOR	METHOD	LIFE	CURRENT	CUMMULATIVE
BUILDING		88250	88250	S/L		0	88250
CLOSET	Feb-86	370	370	S/L	23	0	370
CAMERA	May-86	344	344	S/L		0	344
BUILDING IMPROVEMENTS	Sep-86	2600	2,600	S/L	23	0	2600
BUILDING IMPROVEMENTS	Dec-86	639	639	S/L	23	0	639
SMOKEEATERS	Jul-87	2096	2096	S/L		0	2096
COOLER CASE	Aug-87	1380	1380	S/L		0	1380
BUILDING IMPROVEMENTS	Nov-87	3570	2388	S/L	31.5	113	2501
SMOKEEATERS	Jan-88	3355	3355	S/L		0	3355
FURNACE	Feb-88	2500	1651	S/L	31.5	79	1730
TV	Feb-88	350	350	S/L		0	350
VACUUM	Mar-88	255	255	S/L		0	255
SECURITY SYSTEM	May-88	1127	1127	S/L		0	1127
AIR CONDITIONER	Jul-88	858	858	S/L		0	858
COFFEE MAKER	Dec-88	106	106	S/L		0	106
WATER CONDITIONER	Jan-89	1150	1150	S/L		0	1150
TELEPHONE SYSTEM	Aug-89	509	509	S/L		0	509
MICROWAVE	Dec-89	100	100	S/L		0	100
A/C COVER	Aug-90	124	124	S/L		0	124
2 BAR SYSTEM	Jun-91	2815	2815	S/L		0	2815
WHEELCHAIR RAMP	Oct-91	434	434	S/L	16	0	434
COPIER	Nov-91	750	750	S/L		0	750
INSULATION	Jan-92	970	525	S/L	31.5	31	556
HANDICAP DOOR	Feb-92	550	288	S/L	31.5	17	305
RETAINING WALL	May-92	2448	1296	S/L	31.5	78	1374

PARKING BLOCKS	Apr-92	176	100	S/L	30	6	106
SOD	May-92	300	165	S/L	30	10	175
SIDEWALKS	Jul-92	1492	774	S/L	31.5	47	821
PARKING LOT IMPROVE	Aug-92	1800	933	S/L	31.5	57	990
CARPET	Nov-92	3940	2016	S/L	31.5	125	2141
OUTSIDE IMPROVEMENTS	Dec-92	377	192	S/L	31.5	12	204
BINGO TABLES	Apr-93	370	370	S/L		0	370
COFFEE URN	Apr-93	100	100	S/L		0	100
FLAGS	Oct-93	177	177	S/L		0	177
FLAGPOLE	Jan-95	378	378	S/L		0	378
FLAGPOLE/FLAGS	Mar-95	609	609	S/L		0	609
TABLE	Mar-96	272	272	S/L		0	272
AIR CONDITIONER	Sep-96	660	660	S/L	7	0	660
AIR CONDITIONER	Aug-94	2500	2500	S/L	5	0	2500
BAR STOOLS	Feb-00	1019	909	S/L	10	102	1011
MOWER	Apr-00	1116	1116	S/L	5	0	1116
BEER MEISTER	May-00	788	788	S/L	7	0	788
PARKING LOG IMPROVEMENTS	Oct-00	3200	2640	S/L	10	320	2960
AWNINGS	Nov-00	2331	2106	S/L	10	225	2331
TV	Apr-01	400	400	S/L	5	0	400
CARPET	Jul-02	2602	1690	S/L	10	260	1950
BUILDING ADDITION	Jul-03	47520	8302	S/L	31.5	1509	9811
HVAC-ADDITION	Nov-03	950	408	S/L	12	79	487
COOLER CASE	Oct-03	1925	1013	S/L	10	193	1206
BINGO MACHINE	Nov-03	2084	2084	S/L	5	0	2084
CARPET - NEW ADDITION	Dec-03	1375	701	S/L	10	138	839
BINGO EQUIPMENT	Jan-04	6674	6674	S/L	5	0	6674
SIGN	Mar-04	1275	608	S/L	10	128	736
KITCHEN EQUIPMENT	Feb-04	2790	1348	S/L	10	279	1627
SOUND SYSTEM	Mar-04	546	524	S/L	5	22	546
MOWER	May-04	289	271	S/L	5	0	271
DOORS	May-04	360	204	S/L	10	36	240

CARPET & TILE	Dec-04	3010	821	S/L	15	201	1022
KITCHEN & BATH REMODEL	Dec-04	8788	2393	S/L	15	586	2979
KITCHEN EQUIPMENT	Dec-04	1975	808	S/L	10	198	1006
REMODELING	Jun-05	5,095	742	S/L	31.5	162	904
CASH REGISTER	Dec-05	700	216	S/L	10.0	70	286
BAR EQUIPMENT	Feb-05	680	266	S/L	10.0	68	334
SAFE	Nov-05	874	276	S/L	10.0	87	363
TELEVISION	Mar-06	1,930	966	S/L	5.0	322	1288
FLOOR FOR BAR	Mar-06	1,223	204	S/L	15.0	68	272
HEATER	Jun-06	3,580	597	S/L	15.0	199	796
PUMP	Jul-06	1,078	108	S/L	15.0	36	144
ICE MACHINE & BEER MEISTER	Oct-06	4,839	726	S/L	10.0	484	1210
NEW TABLES	Jul-07	7,034	1,054	S/L	10.0	703	1,757
REPAVE PARKING LOT	Oct-07	4,000	500	S/L	10.0	400	900
REFINISH FLOORS	Jul-07	4,770	715	S/L	10.0	477	1,192
REPLACE ROOF	Aug-08	8,386	175	S/L	20.0	420	595
REPLACE WELL	Oct-08	8,446	106	S/L	20.0	422	528
FURNATURE & FIXTURES	Feb-08	1,015	186	S/L	5.0	503	689
CABINET	Mar-09	624	0	S/L	10.0	6	6
CONSTRUCTION IN PROGRESS	Dec-09	23,497	0	S/L	31.5	0	0
TOTAL		299,588	165,651	0		9,278	174,929