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

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 ,

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
AMERICAN LEGION POST #3
1626 WILLAMETTE ST
EUGENE, OR 97401-4046

D Employer identification number
23-7026657

E Telephone number
541-338-4074

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 ☒ Cash ☐ Accrual
Other (specify) ►

H Check ► ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I **Website:** ► N/A

J Tax-exempt status (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 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 ► $ 7,724.

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	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	2,677.
	4	Investment income	4	4,447.
	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 ln 5b from ln 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► ☐		
	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)	6c	
	7a	Gross sales of inventory, less returns and allowances — 7a		
	b	Less cost of goods sold — 7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ► See Statement 1)	8	600.
	9	**Total revenue** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ►	9	7,724.
EXPENSES	10	Grants and similar amounts paid (attach schedule) See Statement 2	10	665.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ► See Statement 3)	16	4,591.
	17	**Total expenses.** Add lines 10 through 16 ►	17	5,256.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2,468.
	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	59,830.
	20	Other changes in net assets or fund balances (attach explanation) See Statement 4	20	11,087.
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ►	21	73,385.

RECEIVED
AUG 16 2010
OGDEN, UT
IRS-OSC

SCANNED SEP 17 2010

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	59,830.	22	73,385.
23	Land and buildings		23	
24	Other assets (describe ►)		24	
25	**Total assets**	59,830.	25	73,385.
26	**Total liabilities** (describe ►)	0.	26	0.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	59,830.	27	73,385.

GS 20

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

What is the organization's primary exempt purpose? See Statement 5

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, or other relevant information for each program title

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

28 GAVE CASH ASSISTANCE TO VETERAN'S AND PUBLIC CHARITIES. ASSISTED VETERANS AND FAMILIES BY CASH AND IN-KIND DONATIONS AND SOCIAL ASSISTANCE.

(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) ▶ 32

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

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
JEROLD LINVILLE 1133 OLIVE ST EUGENE, OR 97401	COMMANDER 5.00	0.	0.	0.
DAVID K. ELLIKER-VAAGSBERG 1626 WILLAMETTE ST EUGENE, OR 97401	CHAPLAIN 5.00	0.	0.	0.
ROBERT B. POTTER 209 EAST ROSEWOOD EUGENE, OR 97402	ADJUTANT 5.00	0.	0.	0.
VIC SWANSON 5214 HARVEST LOOP EUGENE, OR 97402	FINANCE OFFICER 15.00	0.	0.	0.
ROBERT A. DOUGHERTY 3425 KINCAID ST EUGENE, OR 97405	SERGEANT AT ARM 5.00	0.	0.	0.
HAROLD J. SLAVICK, JR. 5333 CODY AVE EUGENE, OR 97402	VICE COMMANDER 2.00	0.	0.	0.
BRUCE UREY 49790 MCKENZIE HWY VIDA, OR 97488	EXEC BOARD 2.00	0.	0.	0.
ADALBERT TOEPEL 3975 BRAE BURN DR EUGENE, OR 97405	EXEC BOARD 2.00	0.	0.	0.
NICK URHAUSEN 2858 WARREN EUGENE, OR 97405	EXEC BOARD 2.00	0.	0.	0.

Part V Other Information (Note the statement requirements in the instrs for Part V.) See Statement 6

			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? 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 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		X
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		X
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		X
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		X
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 ► N/A, section 4912 ► N/A, section 4955 ► N/A			
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 ► 0.			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► 0.			
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	40e		X
41	List the states with which a copy of this return is filed ► None			

42a The organization's books are in care of ► VIC SWANSON Telephone no ► 541-338-4074

Located at ► 1626 WILLAMETTE ST EUGENE OR ZIP + 4 ► 97401-4046

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country ►	42b		X
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a 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 ►	42c		X

43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here ► ☐ N/A and enter the amount of tax-exempt interest received or accrued during the tax year	► 43	N/A	
			Yes	No
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 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 and deferred compensation	(e) Expense account and other allowances

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

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

► Vic Swanson — Signature of officer — Date 8/12/2010

► VIC SWANSON — Type or print name and title — FINANCE OFFICER

Paid Preparer's Use Only

Preparer's signature ►	John J. Paulson / JOHN J. PAULSON	Date 8-11-10	Check if self-employed ► ☐	Preparer's Identifying Number (See instructions) N/A P00293218
Firm's name (or yours if self-employed), address, and ZIP + 4 ►	PAULSON PROFESSIONAL CORPORATION 975 WILLAGILLESPIE RD. EUGENE, OR 97401		EIN ► N/A 93-0788722 Phone no ► (541) 484-1881	

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

Statement 1
Form 990-EZ, Part I, Line 8
Other Revenue

SALE OF BINGO EQUIPMENT		$ 600.
	Total	$ 600.

Statement 2
Form 990-EZ, Part I, Line 10
Grants and Similar Amounts Paid

Donee's Name:	VETERANS DAY PARADE	
Donee's Address:	1626 WILLAMETTE ST EUGENE, OR 97401	
Relationship of Donee:	NONE	
Cash Amount Given:		$ 100.
Donee's Name:	ROTC AWARDS	
Donee's Address:	1626 WILLAMETTE ST EUGENE, OR 97401	
Relationship of Donee:	NONE	
Cash Amount Given:		$ 165.
Donee's Name:	SHASTA BAND	
Donee's Address:	4656 BARGER AVE EUGENE, OR 97402	
Relationship of Donee:	NONE	
Cash Amount Given:		$ 100.
Donee's Name:	AM LEGION BOYS STATE	
Donee's Address:	P.O. BOX 1730 WILSONVILLE, OR 97070	
Relationship of Donee:	NONE	
Cash Amount Given:		$ 300.

Statement 3
Form 990-EZ, Part I, Line 16
Other Expenses

ACCOUNTING	$	375.
COMCAST		461.
CONVENTION		45.
COPY MACHINE SHARE		232.
CORP DIV ANNUAL REPORT		50.
EMBLEM PURCHASES		169.
INSURANCE		183.
NATIONAL & DEPT DUES		837.
Office Expenses		448.
SOCIAL & FRATERNAL		635.
TRANSMITTAL OF DUES DIST #3		1,156.
Total	$	4,591.

Statement 4
Form 990-EZ, Part I, Line 20
Other Changes In Net Assets Or Fund Balances

UNREALIZED APPREC ON INVESTMENTS	$ 11,087.
Total	$ 11,087.

Statement 5
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

TO ASSIST THE NEEDY VETERANS AND THEIR FAMILIES; PERPETUATE THE MEMORY OF DECEASED VETERANS; TO ASSIST VETERANS AT HOSPITALS AND FOR YOUTH ACTIVITIES TO HELP YOUNG PEOPLE BECOME BETTER CITIZENS; TO PROMOTE OTHER ACTIVITIES AND PROGRAMS OF OUR ORGANIZATION OF LONG STANDING NATURE.

Statement 6
Form 990-EZ, Part V
Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	No

SCHEDULE OF RECEIPT FROM AND DONATION BACK TO 501 (C) 2 TITLE HOLDING COMPANY (VMA):

9/30/09 RECEIPT OF AM LEGION SHARE (50%) OF 2007 NET PROFIT FROM VETERAN'S MEMORIAL ASSOCIATION OF EUGENE, TAX ID #93-0352469, $19,841.

10/14/09 DONATION CHECK ISSUED TO VETERAN'S MEMORIAL ASSOCIATION OF EUGENE FOR CAPITAL PROJECTS $19,841.
(ELEVATOR PROJECT $17,082, MISC CAPITAL PROJECTS $2,759)

Form **8868**
(Rev April 2009)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

► File a separate application for each return.

OMB No 1545 1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ► [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only ► [ ]

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing *(e-file)*. Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit *www irs.gov/efile* and click on *e-file for Charities & Nonprofits*

Type or print

File by the due date for filing your return See instructions

Name of Exempt Organization	Employer identification number
AMERICAN LEGION POST #3	23-7026657

Number, street, and room or suite number If a P O box, see instructions
1626 WILLAMETTE ST

City, town or post office, state, and ZIP code For a foreign address, see instructions
EUGENE, OR 97401-4046

Check type of return to be filed (file a separate application for each return).

[ ] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (section 401(a) or 408(a) trust)	[ ] Form 5227
[X] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[ ] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ► VIC SWANSON

Telephone No. ► 541-338-4074 FAX No ►

- If the organization does not have an office or place of business in the United States, check this box ► [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ► [ ] If it is for part of the group, check this box ► [ ] and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 10, to file the exempt organization return for the organization named above The extension is for the organization's return for

► [X] calendar year 20 09 or

► [ ] tax year beginning _____, 20 ___, and ending _____, 20 ___

2 If this tax year is for less than 12 months, check reason [ ] Initial return [ ] Final return [ ] Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	**3a**	$ 0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c Balance Due. Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions