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Form **990-EZ****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**Department of the Treasury  
Internal Revenue Service**A For the 2009 calendar year, or tax year beginning , 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 Name of organization****American Legion Post 284**

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

**23571 Grant Road**

Room/suite

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

**South Bend****IN 46619-2237****D Employer identification number****35-0172963****E Telephone number****574-289-4459****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:** ▶ **N/A****J Tax-exempt status** (check only one) — ☒ 501(c) ( **19** ) (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** ▶ **\$ 483,483****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

|            |                                                                                         | 1                                                                                                                                                | 2 | 3 | 4 | 5a | 5b | 5c | 6a | 6b | 6c | 7a | 7b | 7c | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |  |  |
|------------|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|----|----|----|----|----|----|----|----|----|---|---|----|----|----|----|----|----|----|----|----|----|----|----|--|--|
| Revenue    | 1                                                                                       | Contributions, gifts, grants, and similar amounts received                                                                                       |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 2                                                                                       | Program service revenue including government fees and contracts                                                                                  |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 3                                                                                       | Membership dues and assessments                                                                                                                  |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 4                                                                                       | Investment income                                                                                                                                |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 5a                                                                                      | Gross amount from sale of assets other than inventory                                                                                            |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 5b                                                                                      | Less cost or other basis and sales expenses                                                                                                      |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 5c                                                                                      | 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 type="checkbox"/>        |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 6a                                                                                      | Gross revenue (not including \$ of contributions reported on line 1)                                                                             |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 6b                                                                                      | Less direct expenses other than fundraising expenses                                                                                             |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| 6c         | Net income or (loss) from special events and activities (Subtract line 6b from line 6a) |                                                                                                                                                  |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| 7a         | Gross sales of inventory, less returns and allowances                                   |                                                                                                                                                  |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| 7b         | Less cost of goods sold                                                                 |                                                                                                                                                  |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| 7c         | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)          |                                                                                                                                                  |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| 8          | Other revenue (describe ▶ <b>See Statement 2</b> )                                      |                                                                                                                                                  |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| 9          | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8                           |                                                                                                                                                  |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| Expenses   | 10                                                                                      | Grants and similar amounts paid (attach schedule) <b>Stmt 3</b>                                                                                  |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 11                                                                                      | Benefits paid to or for members                                                                                                                  |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 12                                                                                      | Salaries, other compensation, and employee benefits                                                                                              |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 13                                                                                      | Professional fees and other payments to independent contractors                                                                                  |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 14                                                                                      | Occupancy, rent, utilities, and maintenance                                                                                                      |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 15                                                                                      | Printing, publications, postage, and shipping                                                                                                    |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 16                                                                                      | Other expenses (describe ▶ <b>See Statement 4</b> )                                                                                              |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 17                                                                                      | <b>Total expenses.</b> Add lines 10 through 16                                                                                                   |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| 18         | Excess or (deficit) for the year (Subtract line 17 from line 9)                         |                                                                                                                                                  |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| Net Assets | 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) |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 20                                                                                      | Other changes in net assets or fund balances (attach explanation) <b>See Statement 5</b>                                                         |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 21                                                                                      | <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20                                                                   |   |   |   |    |    |    |    |    |    |    |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |  |  |

**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                                                     | <b>312,979</b>        | <b>298,740</b>  |
| 23 | Land and buildings                                                                 | <b>89,132</b>         | <b>82,953</b>   |
| 24 | Other assets (describe ▶ <b>See Statement 6</b> )                                  | <b>10,450</b>         | <b>22,959</b>   |
| 25 | <b>Total assets</b>                                                                | <b>412,561</b>        | <b>404,652</b>  |
| 26 | <b>Total liabilities</b> (describe ▶ <b>See Statement 7</b> )                      | <b>4,273</b>          | <b>4,044</b>    |
| 27 | <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) | <b>408,288</b>        | <b>400,608</b>  |

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

Form **990-EZ** (2009)

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

What is the organization's primary exempt purpose?

Veterans' Organization

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 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) **See Statement 8**

(Grants \$ **12,091**) If this amount includes foreign grants, check here

31a

**254,467**

32 Total program service expenses (add lines 28a through 31a)

32

**254,467**

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

[illegible]

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

|                                                                                                                                                                                                                                                                                                                                                                                                                       | Yes      | No       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity                                                                                                                                                                                                                                                                    |          | <b>X</b> |
| <b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes                                                                                                                                                                                                                                                                                          |          | <b>X</b> |
| <b>35</b> 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.                                                                                                                                                          |          |          |
| <b>a</b> 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>X</b> |
| <b>b</b> If "Yes," has it filed a tax return on Form 990-T for this year?                                                                                                                                                                                                                                                                                                                                             |          |          |
| <b>36</b> 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                                                                                                                                                                                                                           |          | <b>X</b> |
| <b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b>                                                                                                                                                                                                                                                                                                    |          |          |
| <b>b</b> Did the organization file Form 1120-POL for this year?                                                                                                                                                                                                                                                                                                                                                       |          | <b>X</b> |
| <b>38a</b> 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>X</b> |          |
| <b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b> <b>14,800</b>                                                                                                                                                                                                                                                                                                          |          |          |
| <b>39</b> Section 501(c)(7) organizations Enter                                                                                                                                                                                                                                                                                                                                                                       |          |          |
| <b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b>                                                                                                                                                                                                                                                                                                                                      |          |          |
| <b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b>                                                                                                                                                                                                                                                                                                                             |          |          |
| <b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <b>40a</b> , section 4912 <b>40a</b> , section 4955 <b>40a</b>                                                                                                                                                                                                                          |          |          |
| <b>b</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 <b>40b</b> |          |          |
| <b>c</b> 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 <b>40c</b>                                                                                                                                                                                                                    |          |          |
| <b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <b>40d</b>                                                                                                                                                                                                                                                                                      |          |          |
| <b>e</b> 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 <b>40e</b>                                                                                                                                                                                                                                           |          | <b>X</b> |
| <b>41</b> List the states with which a copy of this return is filed <b>IN</b>                                                                                                                                                                                                                                                                                                                                         |          |          |
| <b>42a</b> The organization's books are in care of <b>Chris Noetzel</b> Telephone no <b>574-289-4459</b><br><b>5021 W Sample</b><br>Located at <b>South Bend, IN</b> ZIP + 4 <b>46619</b>                                                                                                                                                                                                                             |          |          |
| <b>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)? <b>42b</b>                                                                                                                                                          |          | <b>X</b> |
| If "Yes," enter the name of the foreign country <b>42c</b><br>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.                                                                                                                                                                                                                       |          | <b>X</b> |
| <b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U S ? <b>43</b>                                                                                                                                                                                                                                                                                                 |          |          |
| <b>43</b> 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 <b>43</b>                                                                                                                                                                                                             |          |          |
| <b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ <b>44</b>                                                                                                                                                                                                                                                                                |          | <b>X</b> |
| <b>45</b> 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 <b>45</b>                                                                                                                                                                                                                         |          | <b>X</b> |

**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 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----|
| <b>46</b> 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 | <b>46</b>  |    |
| <b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II                                                                                           | <b>47</b>  |    |
| <b>48</b> Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E                                                                       | <b>48</b>  |    |
| <b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?                                                                                           | <b>49a</b> |    |
| <b>b</b> If "Yes," was the related organization a section 527 organization?                                                                                                                    | <b>49b</b> |    |

**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."

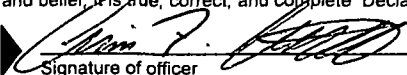
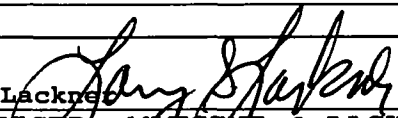
| (a) Name and address of each employee paid more than \$100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|----------------------------------------------------------------|----------------------------------------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

**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 ▶

|                                 |                                                                                                                                                                                                                                                                                                                       |                                                                                                                |                                                    |                                                                                                                   |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| <b>Sign Here</b>                | 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. |                                                                                                                |                                                    |                                                                                                                   |
|                                 | <br>Signature of officer<br><b>Chris F Noetzel</b><br>Type or print name and title                                                                                                                                                 |                                                                                                                | Date<br><b>4-24-10</b><br><b>Financial Officer</b> |                                                                                                                   |
| <b>Paid Preparer's Use Only</b> | Preparer's signature                                                                                                                                                                                                                                                                                                  | <br><b>Larry S. Lackner</b> | Date                                               | <b>02/17/10</b>                                                                                                   |
|                                 | Firm's name (or yours if self-employed), address, and ZIP + 4                                                                                                                                                                                                                                                         | <b>METZGER, MANCINI &amp; LACKNER, LLP</b><br><b>115 South Eddy Street</b><br><b>South Bend, IN 46617</b>      |                                                    | Check if self-employed <input type="checkbox"/><br>Preparer's Identifying Number (See instr.)<br><b>P00007468</b> |
|                                 | EIN <b>▶ 35-1285268</b><br>Phone no <b>▶ 574-232-9973</b>                                                                                                                                                                                                                                                             |                                                                                                                |                                                    |                                                                                                                   |

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

**SCHEDULE L**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Transactions With Interested Persons**

▶ Complete if the organization answered  
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V, line 38a or 40b.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

**2009**Open To Public  
Inspection

Name of the organization

**American Legion Post 284**

Employer identification number

**35-0172963****Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

| 1 | (a) Name of disqualified person | (b) Description of transaction | (c) Corrected? |    |
|---|---------------------------------|--------------------------------|----------------|----|
|   |                                 |                                | Yes            | No |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958

▶ \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

▶ \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

| (a) Name of interested person and purpose | (b) Loan to or from the organization? |          | (c) Original principal amount | (d) Balance due    | (e) In default? |          | (f) Approved by board or committee? |    | (g) Written agreement? |          |
|-------------------------------------------|---------------------------------------|----------|-------------------------------|--------------------|-----------------|----------|-------------------------------------|----|------------------------|----------|
|                                           | To                                    | From     |                               |                    | Yes             | No       | Yes                                 | No | Yes                    | No       |
| <b>Chris Noetzel</b>                      |                                       | <b>X</b> | <b>15,000</b>                 | <b>14,800</b>      |                 | <b>X</b> | <b>X</b>                            |    |                        | <b>X</b> |
|                                           |                                       |          |                               |                    |                 |          |                                     |    |                        |          |
|                                           |                                       |          |                               |                    |                 |          |                                     |    |                        |          |
|                                           |                                       |          |                               |                    |                 |          |                                     |    |                        |          |
|                                           |                                       |          |                               |                    |                 |          |                                     |    |                        |          |
|                                           |                                       |          |                               |                    |                 |          |                                     |    |                        |          |
|                                           |                                       |          |                               |                    |                 |          |                                     |    |                        |          |
| <b>Total</b>                              |                                       |          |                               | ▶ \$ <b>14,800</b> |                 |          |                                     |    |                        |          |

**Part III Grants or Assistance Benefitting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount and type of assistance |
|-------------------------------|-----------------------------------------------------------------|-----------------------------------|
|                               |                                                                 |                                   |
|                               |                                                                 |                                   |
|                               |                                                                 |                                   |
|                               |                                                                 |                                   |
|                               |                                                                 |                                   |
|                               |                                                                 |                                   |

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of org revenues? |    |
|-------------------------------|-----------------------------------------------------------------|---------------------------|--------------------------------|------------------------------|----|
|                               |                                                                 |                           |                                | Yes                          | No |
|                               |                                                                 |                           |                                |                              |    |
|                               |                                                                 |                           |                                |                              |    |
|                               |                                                                 |                           |                                |                              |    |
|                               |                                                                 |                           |                                |                              |    |
|                               |                                                                 |                           |                                |                              |    |
|                               |                                                                 |                           |                                |                              |    |

Form **4562**  
Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2009**Attachment  
Sequence No **67**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

**American Legion Post 284**

Identifying number

**35-0172963**

Business or activity to which this form relates

**Indirect Depreciation****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

|    |                                                                                                                                      |                              |                  |
|----|--------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1  | Maximum amount See the instructions for a higher limit for certain businesses                                                        | 1                            | 250,000          |
| 2  | Total cost of section 179 property placed in service (see instructions)                                                              | 2                            | 3,056            |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions)                                             | 3                            | 800,000          |
| 4  | Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-                                                       | 4                            | 0                |
| 5  | Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions | 5                            | 250,000          |
| 6  | (a) Description of property                                                                                                          | (b) Cost (business use only) | (c) Elected cost |
|    | <b>Television</b>                                                                                                                    | <b>711</b>                   | <b>711</b>       |
| 7  | Listed property Enter the amount from line 29                                                                                        | 7                            |                  |
| 8  | Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7                                                  | 8                            | 711              |
| 9  | Tentative deduction Enter the smaller of line 5 or line 8                                                                            | 9                            | 711              |
| 10 | Carryover of disallowed deduction from line 13 of your 2008 Form 4562                                                                | 10                           |                  |
| 11 | Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)                    | 11                           | 0                |
| 12 | Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11                                                 | 12                           | 0                |
| 13 | Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 ▶                                                         | 13                           | 711              |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.)**

|    |                                                                                                                                             |    |       |
|----|---------------------------------------------------------------------------------------------------------------------------------------------|----|-------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | 1,997 |
| 15 | Property subject to section 168(f)(1) election                                                                                              | 15 |       |
| 16 | Other depreciation (including ACRS)                                                                                                         | 16 | 118   |

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

|    |                                                                                                                                                              |    |       |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2009                                                                             | 17 | 8,805 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/> |    |       |

**Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|----------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      |                                                                            |                     |                |            |                            |
| b 5-year property              |                                      | 1,017                                                                      | 5.0                 | HY             | 200DB      | 203                        |
| c 7-year property              |                                      |                                                                            |                     |                |            |                            |
| d 10-year property             |                                      |                                                                            |                     |                |            |                            |
| e 15-year property             |                                      | 979                                                                        | 15.0                | HY             | 150DB      | 49                         |
| f 20-year property             |                                      |                                                                            |                     |                |            |                            |
| g 25-year property             |                                      |                                                                            | 25 yrs              |                | S/L        |                            |
| h Residential rental property  |                                      |                                                                            | 27.5 yrs            | MM             | S/L        |                            |
|                                |                                      |                                                                            | 27.5 yrs            | MM             | S/L        |                            |
| i Nonresidential real property |                                      |                                                                            | 39 yrs              | MM             | S/L        |                            |
|                                |                                      |                                                                            |                     | MM             | S/L        |                            |

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

|                |  |  |        |    |     |  |
|----------------|--|--|--------|----|-----|--|
| 20a Class life |  |  |        |    | S/L |  |
| b 12-year      |  |  | 12 yrs |    | S/L |  |
| c 40-year      |  |  | 40 yrs | MM | S/L |  |

**Part IV Summary (See instructions.)**

|    |                                                                                                                                                                                                          |    |        |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 21 | Listed property Enter amount from line 28                                                                                                                                                                | 21 |        |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions | 22 | 11,172 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs                                                                  | 23 |        |

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2009)

DAA

There are no amounts for Page 2

## Federal Statements

### Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

| <u>Description</u>       | <u>Amount</u>   |
|--------------------------|-----------------|
| Income - membership dues | \$ 7,582        |
| Total                    | <u>\$ 7,582</u> |

### Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue

| <u>Description</u>   | <u>Amount</u>   |
|----------------------|-----------------|
| Income - juke box    | \$ 5,568        |
| Income - hall rental | 2,075           |
| Income - can salvage | 297             |
| Income - telephone   | 3               |
| Total                | <u>\$ 7,943</u> |

## Federal Statements

### Statement 3 - Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid to

#### Individuals

| Relationship<br>to Organization | Date of<br>Gift | Class of<br>Activity | Description of<br>Property | Cash<br>Contribution | Noncash<br>Contribution | Book<br>Value | Book Value<br>Explanation | FMV<br>Explanation |
|---------------------------------|-----------------|----------------------|----------------------------|----------------------|-------------------------|---------------|---------------------------|--------------------|
|                                 |                 |                      |                            | 12,091               |                         |               |                           |                    |
| Total                           |                 |                      |                            | 12,091               |                         |               |                           |                    |

## Federal Statements

### Statement 4 - Form 990-EZ, Part I, Line 16 - Other Expenses

| Description               | Amount           |
|---------------------------|------------------|
| Expenses                  | \$               |
| Conferences & seminars    | 579              |
| Operating supplies        | 879              |
| Telephone                 | 1,213            |
| Advertising               | 192              |
| Bank service charges      | 1,225            |
| Dues and subscriptions    | 10,657           |
| Laundry and uniforms      | 7,939            |
| Licenses, fees, permits   | 2,467            |
| Office and postage expens | 3,338            |
| Band expense              | 24,350           |
| Taxes: other              | 527              |
| Repairs and maintenance   | 6,775            |
| Penalty and Fines         | 22               |
| Auto                      | 362              |
| Total                     | \$ <u>60,525</u> |

### Statement 5 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

| Description                  | Amount        |
|------------------------------|---------------|
| Book / Tax Deprec Difference | \$ 999        |
| Total                        | \$ <u>999</u> |

### Statement 6 - Form 990-EZ, Part II, Line 24 - Other Assets

| Description                   | Beginning<br>of Year | End of<br>Year |
|-------------------------------|----------------------|----------------|
| Inventories for Sale or Use   | \$ 7,976             | \$ 7,685       |
| Utility deposit               | 474                  | 474            |
| Receivables Due from Officers | 2,000                | 14,800         |
|                               | <u>10,450</u>        | <u>22,959</u>  |

### Statement 7 - Form 990-EZ, Part II, Line 26 - Total Liabilities

| Description                           | Beginning<br>of Year | End of<br>Year |
|---------------------------------------|----------------------|----------------|
| Accounts Payable and Accrued Expenses | \$ 4,273             | \$ 4,044       |
|                                       | <u>4,273</u>         | <u>4,044</u>   |

## Federal Statements

### Statement 8 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments

#### Description

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Help Veterans