



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



## Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

Form **990-EZ**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

2009

Department of the Treasury  
Internal Revenue Service

- ▶ 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.

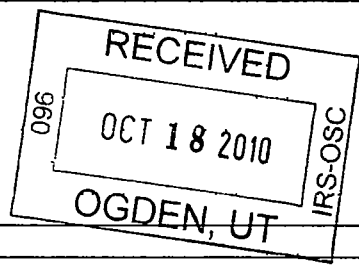
Open to Public Inspection

<b>A</b> For the 2009 calendar year, or tax year beginning _____, and ending _____	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions
<b>C</b> Name of organization <b>AMERICAN LEGION POST #418</b>	
<b>D</b> Employer identification number <b>35-0874188</b>	
Number and street (or P O box, if mail is not delivered to street address) Room/suite <b>111 S DEPOT STREET</b>	
<b>E</b> Telephone number <b>574-626-2625</b>	
City or town, state or country, and ZIP + 4 <b>WALTON IN 46994</b>	
<b>F</b> Group Exemption Number <input type="checkbox"/>	
<b>G</b> Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) _____	
<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
<b>I</b> Website: <input type="checkbox"/> N/A	
<b>J</b> Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c) ( 19 ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>K</b> Check <input type="checkbox"/> 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.	
<b>L</b> 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 <span style="float: right;">▶ \$ <b>413,132</b></span>	

**Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

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

	1 Contributions, gifts, grants, and similar amounts received			2,400
	2 Program service revenue including government fees and contracts			
	3 Membership dues and assessments	SEE STATEMENT 1		10,238
	4 Investment income			875
Revenue	5a Gross amount from sale of assets other than inventory	5a		
	b Less cost or other basis and sales expenses	5b		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input checked="" type="checkbox"/>			
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	232,913	
	b Less direct expenses other than fundraising expenses	6b	199,873	
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)			33,040
	7a Gross sales of inventory, less returns and allowances	7a	165,860	
	b Less cost of goods sold	7b	93,124	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			72,736
	8 Other revenue (describe <input type="checkbox"/> SEE STATEMENT 2 )			846
	9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8			120,135
Expenses	10 Grants and similar amounts paid (attach schedule) STMT 3			4,806
	11 Benefits paid to or for members			
	12 Salaries, other compensation, and employee benefits			43,485
	13 Professional fees and other payments to independent contractors			1,752
	14 Occupancy, rent, utilities, and maintenance			17,639
	15 Printing, publications, postage, and shipping			
	16 Other expenses (describe <input type="checkbox"/> SEE STATEMENT 4 )			43,948
	17 <b>Total expenses.</b> Add lines 10 through 16			111,630
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)			8,505
	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)			72,493
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 5			-4,648
	21 <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20			76,350



**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	57,246	67,120
23	Land and buildings	20,691	16,134
24	Other assets (describe <input type="checkbox"/> SEE STATEMENT 6 )	2,157	5,399
25	<b>Total assets</b>	80,094	88,653
26	<b>Total liabilities</b> (describe <input type="checkbox"/> SEE STATEMENT 7 )	7,601	12,303
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	72,493	76,350



**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		X
<b>34</b>	Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		X
<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>35a</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?	X	
<b>35b</b>	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
<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		X
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instr		
<b>37b</b>	Did the organization file Form 1120-POL for this year?		X
<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?		X
<b>38b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved		
<b>39</b>	Section 501(c)(7) organizations Enter		
<b>39a</b>	Initiation fees and capital contributions included on line 9		
<b>39b</b>	Gross receipts, included on line 9, for public use of club facilities		
<b>40a</b>	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
<b>40b</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>40c</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>40d</b>	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization		
<b>40e</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		X
<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>LARRY LOWRY</b> <b>111 S DEPOT STREET</b> Located at <b>WALTON, IN</b>	Telephone no <b>574-626-2625</b> ZIP + 4 <b>46994</b>	
<b>42b</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		X
<b>42c</b>	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. 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		X
<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>44</b>	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
<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		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.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- 49b If "Yes," was the related organization a section 527 organization?

	Yes	No
46		
47		
48		
49a		
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

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.

Signature of officer: Larry Lowry Date: 10/12/2010  
 Type or print name and title: LARRY LOWRY CHAIRMAN

**Paid Preparer's Use Only**

Preparer's signature: Donald G Zehner Date: 09/21/10 Check if self-employed:   
 Firm's name (or yours if self-employed): ZEHNER, MALOY & ASSOCIATES, CPA'S, LLC Preparer's Identifying Number (Sec instr.): P00081003  
 address, and ZIP + 4: 730 E. BROADWAY LOGANSPORT, IN 46947-3158 EIN: 35-2090139 Phone no: 574-722-2550

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



**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 (add col (a) through col (c))	
		(event type)	(event type)	NONE (total number)		
Revenue	1	Gross receipts				
	2	Less Charitable contributions				
	3	Gross revenue (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))	
		1	Gross revenue	118,649	104,312	
Direct Expenses	2	Cash prizes	101,018	81,477		182,495
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses	9,188	3,671		12,859
	6	Volunteer labor	<input checked="" type="checkbox"/> Yes 100.00 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100.00 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100.00 % <input type="checkbox"/> No	
7	Direct expense summary Add lines 2 through 5 in column (d)				195,354	
8	Net gaming income summary Combine line 1, column d, and line 7				27,607	

9 Enter the state(s) in which the organization operates gaming activities **IN**  
 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	X	
10a		X
11	X	
12		X

**13** Indicate the percentage of gaming activity operated in

**a** The organization's facility

**b** An outside facility

<b>13a</b>	100.00 %
<b>13b</b>	%

**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ LARRY LOWRY  
 111 S DEPOT STREET  
 Address ▶ WALTON

IN 46994

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$  
 amount of gaming revenue retained by the third party ▶ \$

**c** If "Yes," enter name and address of the third party

Name ▶

Address ▶

and the

**15a** X

**16** Gaming manager information

Name ▶ LARRY LOWRY

Gaming manager compensation ▶ \$

Description of services provided ▶ OVERSIGHT OF ACTIVITIES

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?

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

**17a** X

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box  **X**
- Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).**

Type or print File by the extended due date for filing the return. See instructions	Name of Exempt Organization <b>AMERICAN LEGION POST #418</b>	Employer identification number <b>35-0874188</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>111 S DEPOT STREET</b>	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions. <b>WALTON IN 46994</b>	

Check type of return to be filed (File a separate application for each return):

<input type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8870
<input checked="" type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 5227	

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of **LARRY LOWRY**  
Telephone No. **574-626-2625** 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 is for

4 I request an additional 3-month extension of time until **11/15/10**.

5 For calendar year **2009**, or other tax year beginning  and ending .

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

7 State in detail why you need the extension  
**ADDITIONAL TIME IS REQUESTED TO GATHER INFORMATION TO PREPARE A COMPLETE AND ACCURATE RETURN.**

8a 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.	8a	\$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	\$
c Balance Due. Subtract line 8b from line 8a. 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.	8c	\$

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature **Donald J. [Signature]** Title **CFO** Date **08/09/10**  
Form **8868** (Rev 4-2009)

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box  **X**
- Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

**Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).**

Type or print File by the extended due date for filing the return. See instructions	Name of Exempt Organization <b>AMERICAN LEGION POST #418</b>	Employer identification number <b>35-0874188</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>111 S DEPOT STREET</b>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>WALTON IN 46994</b>	

Check type of return to be filed (File a separate application for each return):

- |   |   |                                      |                                    |
|---|---|--------------------------------------|------------------------------------|
| <input type="checkbox"/> Form 990               | <input type="checkbox"/> Form 990-PF                              | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL            | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720   | <input type="checkbox"/> Form 8870 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 5227   |                                    |

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of **LARRY LOWRY**  
Telephone No. **574-626-2625** 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 is for

- I request an additional 3-month extension of time until **11/15/10**.
- For calendar year **2009**, or other tax year beginning , and ending .
- If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period
- State in detail why you need the extension  
**ADDITIONAL TIME IS REQUESTED TO GATHER INFORMATION TO PREPARE A COMPLETE AND ACCURATE RETURN.**

8a 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.	8a	\$
8b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$
8c Balance Due. Subtract line 8b from line 8a. 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.	8c	\$

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature **Donald G. [Signature]** Title **CFO** Date **08/09/10**  
Form **8868** (Rev. 4-2009)