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Form **990-EZ**Department of the Treasury  
Internal Revenue Service**Short Form**  
**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

**2009****Open to Public Inspection****A** For the 2009 calendar year, or tax year beginning JANUARY 1, 2009, and ending DECEMBER 31, 2009**B** Check if applicable:

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

Please use IRS label or print or type See Specific Instructions

**C** Name of organizationAMERICAN LEGION, FORT CUMBERLAND POST 13

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

Room/suite

P.O. BOX 1740

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

CUMBERLAND, Md. 21501-1740**D** Employer identification number52-0222816**E** Telephone number301-722-1242**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) ▶**I** Website: ▶**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 ▶ \$ 497353**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	0
	2	Program service revenue including government fees and contracts	2	0
	3	Membership dues and assessments	3	16637
	4	Investment income	4	26617
	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)	5c	0
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a	Gross revenue (not including \$ of contributions reported on line 1)	6a	9614
	b	Less: direct expenses other than fundraising expenses	6b	11211
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	(1597)	
7a	Gross sales of inventory, less returns and allowances	7a	444485	
b	Less: cost of goods sold	7b	240028	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	204457	
8	Other revenue (describe ▶)	8	0	
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	246114	
Expenses 311	10	Grants and similar amounts paid (attach schedule)	10	65876
	11	Benefits paid to or for members	11	0
	12	Salaries, other compensation, and employee benefits	12	125410
	13	Professional fees and other payments to independent contractors	13	0
	14	Occupancy, rent, utilities, and maintenance	14	152218
	15	Printing, publications, postage, and shipping	15	2176
	16	Other expenses (describe ▶ <u>TRAVEL, CONVENTIONS, MEETINGS</u> )	16	32263
	17	<b>Total expenses.</b> Add lines 10 through 16	17	377143
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(131029)
	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	986959
	20	Other changes in net assets or fund balances (attach explanation)	20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	855930

**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	794677	694375
23 Land and buildings	219986	216038
24 Other assets (describe ▶ <u>INVENTORY</u> )	19296	20023
25 <b>Total assets</b>	1033459	930456
26 <b>Total liabilities</b> (describe ▶ <u>INSTALLED ALL NEW ELECTRIC &amp; CEILING</u> )	47000	74506
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	986959	855930

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

Cat No 106421

Form **990-EZ** (2009)

SCANNED MAY 03 2010

23

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

What is the organization's primary exempt purpose?

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

**Expenses**

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

28			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	NA	
29			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	NA	
30			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	NA	
31 Other program services (attach schedule)			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	NA	
32 Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>	32	NA	

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

(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 & deferred compensation	(e) Expense account and other allowances
JAMES B. KING 802 MICHIGAN AVE, CUMBERLAND, MD 21502	20 COMMANDER	0	0	0
JOSEPH RIGGLEMAN 5 LINDA WAY, LAVALE, MD 21502	10 1st VICE COM	0	0	0
WILLIAM M. MULLIGAN P.O. BOX 384 CUMBERLAND, MD 21501	10 2nd VICE COM	0	0	0
LLEWELLYN DIETRICH 1350 KENTUCKY AVE, CUMBERLAND, MD 21502	15 ADJUTANT	0	0	500 PER MW.
GEORGE BEAL 1305 JUDY LN, APT 2, CUMBERLAND, MD 21502	25 FINANCE OFFICER	0	0	600 PER MW.
PHILLARD ROBERTSON 10910 OLD JOHNSON RD, CUMBERLAND, MD 21501	20 BAR MANAGER	0	0	0
BERNARD LECHMAN 1815 BEDFORD RD, CUMBERLAND, MD 21502	10 CHAPLIN	0	0	300 PER YR
WALTER PORTER 26 OAK ST, CUMBERLAND, MD 21502	10 SFT OF ARMS	0	0	0
JAMES ZILER 522 MARYLAND AVE, CUMBERLAND, MD 21502	10 HISTORIAN	0	0	0
ROBERT SNODGRASS 14 MCKENZIE RD, CUMBERLAND, MD 21501	10 EXECUTIVE Bd.	0	0	0
WILLIAM CRAWFORD 708 LOUISIANA AVE, CUMBERLAND, MD 21502	10 EXECUTIVE Bd.	0	0	0
DANIEL WARD P.O. BOX 1740 CUMBERLAND, MD 21501	10 PAST COMMANDER	0	0	0
BENJAMIN SINGLETON 711 SYLAN AVE, CUMBERLAND, MD 21502	10 EXECUTIVE Bd.	0	0	0
CAROL MELLOTT P.O. BOX 522, CUMBERLAND, MD 21501	40 BARTENDER	27650	4680	0
ROBERT NIXES 17 HUMBERT ST, CUMBERLAND, MD 21501	40 BARTENDER	18500	0	0
ROBERT KELLEY 12810 BEDFORD RD, CUMBERLAND, MD 21502	25 BARTENDER	14000	4680	0
MARLYN COSNER 10904 LAPP AVE, CORRIANVILLE, MD 21524	20 BARTENDER	12724	0	0
BARBARA FLETCHER P.O. BOX 2202, CUMBERLAND, MD 21503	32 CUSTODIAN	23400	0	0

**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>33</b>	✓
<b>34</b>	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	<b>34</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 <b>not</b> 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>35a</b>	✓
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	<b>35b</b>	✓
<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>36</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 <b>Form 1120-POL</b> for this year?	<b>37b</b>	✓
<b>38a</b>	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	<b>38a</b>	✓
<b>b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved	<b>38b</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 ▶ ; section 4912 ▶ , section 4955 ▶		
<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>d</b>	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶		
<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>41</b>	List the states with which a copy of this return is filed ▶ <u>MARYLAND</u>		
<b>42a</b>	The organization's books are in care of ▶ <u>GEORGE BEAL</u> Telephone no ▶ <u>301-722-1242</u> Located at ▶ <u>206-208 HARRISON ST, P.O. BOX 1740, CUMBERLAND, MD</u> ZIP + 4 ▶ <u>21501-1740</u>		
<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>	✓
	If "Yes," enter the name of the foreign country ▶		
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b>	At any time during the calendar year, did the organization maintain an office outside of the U S ?	<b>42c</b>	✓
	If "Yes," enter the name of the foreign country ▶		
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —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>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>	✓

**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>  | <input checked="" type="checkbox"/> |
| <b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II   | <b>47</b>  | <input checked="" type="checkbox"/> |
| <b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E   | <b>48</b>  | <input checked="" type="checkbox"/> |
| <b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?   | <b>49a</b> | <input checked="" type="checkbox"/> |
| <b>b</b> If "Yes," was the related organization a section 527 organization?  | <b>49b</b> | <input checked="" type="checkbox"/> |
- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

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

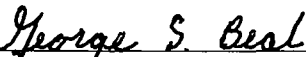
**f** Total number of other employees paid over \$100,000 ▶ \_\_\_\_\_


- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

**d** Total number of other independent contractors each receiving over \$100,000 ▶ \_\_\_\_\_

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.

<b>Sign Here</b>		<b>4-2-10</b>
	Signature of officer	Date
	<b>GEORGE S. BEAL - FINANCE OFFICER</b>	
	Type or print name and title	

<b>Paid Preparer's Use Only</b>	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no	

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



F  
 AMERICA LEGION  
 FORT CUMBERLAND POST 13  
 P.O. BOX 1740  
 CUMBERLAND MD. 21501-1740

FORM 990 JAN 1, 2009 - DEC 31, 2008 PART I LINE 10, GRANTS AND ALLOCATIONS.

JAN 2009	
FLEET RESERVE ASSOC. (WILLIAM E. BENNER JR.	25.00
DAV (ROBERT W. HAINES)	25.00
CYSTIC FIBROUS ( CARL F. DECKER)	25.00
EGLE NURSING HOME ( LESLIE R. MILES)	25.00
ROCKY GAP CEMETERY ( JAMES F. EELLS)	25.00
BRANDENBURG AUXILIARY BOARD	50.00
DAPPER DAN CLUB	100.00
	-----
JAN TOTAL	275.00

FEB 2009	
MAKE-A-WISH	950.00
BRADDOCK MIDDLE SCHOOL	50.00
ROCKY GAP CEMETERY ( FLOYD A. WERTZ)	25.00
SAL POST 11	50.00
	-----
FEB TOTAL	1,075.00

MARCH 09	
ALI GHAN SHRINERS CIRCUS	100.00
EASTER SEALS (WILLIAM J. FROST)	25.00
WMHS -HOME HOSPICE CARE (CHARLES W. BRANT)	25.00
ST JUDES CHILDREN'S HOSPITAL (WALTER E. BASILLO	25.00
ROCKY GAP CEMTERY (RUSSELL L CRABTREE,	
GEORGE E CARDER JAMES J RITCHIE)	75.00
BIG /BROTHERS, BIG SISTERS BOWLING	50.00
D. REHABEIN	100.00
FRIENDSVILLE VOL FIRE DPT	110.00
AMERICAN HEART ASSC	800.00
AMERICAN CANCR SOCIETY	800.00
	-----
MARCH TOTAL	2,110.00

APRIL 09	
CUMBERLAND OUTDOOR CLUB FISHING RODEO	100.00
CUMBERLAND HEAT SOFTBALL	100.00
MARTINSBURG VISIT - CANTEEN BOOKS	200.00
EPILESPY FOUNDATION	1,000.00
FRIENDS AWARE	1,000.00
ACC SCHOLARSHIP PROGRAM	1,650.00
	-----
APRIL TOTAL	4,050.00

2

MAY 09	
WM C KESTING MEMORIAL GOLF TOURNAMENT	290.00
IRAQ PHONE CARD	26.38
MARYLAND COALITION OF FAMILIES FOR CHILDREN	25.00
ROCKY GAP CEMETERY (G RICE)	25.00
	-----
MAY TOTAL	366.38
JUN 09	
SOUTHERN MARYLAND DISTRICT FISH FRY	150.00
JUL 09	
ROCKY GAP (W. HOLLENBACH, R. GILES, W. ROBERTSON)	75.00
CUMBERLAND OUT DOOR CLUB	19.00
4-H FIRING FANATICS	50.00
PARKS AND RECREATION DPT	100.00
MULTIPLE SCLEROSIS	1,600.00
FORT HILL FOOTBALL PROGRAM	120.00
	-----
JUL TOTAL	1,964.00
AUG 09	
ROCKY GAP CEMETERY (A. TWIGGL)	25.00
ANIMAL WELFARE SOCIETY	25.00
PHONE CARDS	31.80
	-----
AUGUST TOTAL	81.80
SEPT 09	
MARINE CORPS SCHOLARSHIP FOUNDATION (J. SLOAN)	25.00
GULF WAR MEMORIAL COMMITTEE	200.00
	-----
SEPT. TOTAL	225.00
OCT 09	
ROCKY GAP (R. MILLER, G. HAUBENSTEIN, R. DAVIS)	75.00
ALL. CTY. DEPT OF S.S.	50.00
FORT HILL HIGH SCHOOL (BOWLING)	200.00
WESTERN MD FOOD BANK	1000.00
	-----
OCT. TOTALS	1350.00
NOV. 09	
ROCKY GAP CEMETERY	81.00
SANTA'S VISITS	55.98
ACC SCHOLARSHIPS	1650.00
	-----
NOV TOTALS	1786.98
DEC 09	
LEAGUE FOR CRIPPLED CHILDREN	50.00
RED CROSS BLOOD DRIVE	21.18
SALVATION ARMY	100.00
NURSING HOME XMAS VISITATIONS	1272.67
	-----
DEC TOTAL	1443.85
	-----

DEC 09

LEAGUE FOR CRIPPLED CHILDREN

RED CROSS BLOOD DRIVE

SALVATION ARMY

NURSING HOME XMAS VISITATIONS

50.00

21.18

100.00

1272.67

-----  
1443.85  
-----  
-----

DEC TOTAL

04877 71



AMERICAN LEGION  
FORT CUMBERLAND POST 13  
PO BOX 1740  
CUMBERLAND.MD 21501-1740

FORM 990 JAN 1,2009 - DEC 31,2009 PART I LINE 10

PROGRAM GRANTS

SPECIAL EVENTS	21,311.00
SPORTS AND BASEBALL FIELD	7,625.00
HONOR GUARD AND FLAGS	3,029.00
SAL	62.00
DAILY AND SUNDAY SIGN-UP	( 71.00 )
	-----
PROGRAM GRANTS TOTAL	31,956.00
DONATIONS TO ORGANIZATIONS	14,878.00
DONATIONS TO INDIVUALS	775.00
DUES PAID TO MOUNTAIN DISTRICT,DEPATRMENT OF MARYLAND AND NATIONAL HEADQUARTERS	18,267.00
	-----
LINE 10 TOTAL	65,876.00