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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Department of the Treasury
Internal Revenue Service

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

Open to Public
Inspection

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 296

D Employer identification number
59-6200343

E Telephone number
850-621-4267

F Group Exemption Number ▶

G Accounting method Cash Accrual
Other (specify) ▶

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

I Website: ▶ **N/A**

J Tax-exempt status (check only one) — 501(c) (**19**) ◀ (insert no) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **138,260**

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	1,227
	2	Program service revenue including government fees and contracts	2,271
	3	Membership dues and assessments	10,745
	4	Investment income	493
	5a	Gross amount from sale of assets other than inventory	
	5b	Less cost on other basis and sales expenses	
	5c	Net gain (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	123,253	
7b	Less cost of goods sold	44,817	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	78,436	
8	Other revenue (describe ▶ See Statement)	271	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	93,443	
10	Grants and similar amounts paid (attach schedule)	1,583	
11	Benefits paid to or for members		
12	Salaries, other compensation, and employee benefits	35,992	
13	Professional fees and other payments to independent contractors	4,225	
14	Occupancy, rent, utilities, and maintenance	15,866	
15	Printing, publications, postage, and shipping		
16	Other expenses (describe ▶ See Statement)	65,139	
17	Total expenses. Add lines 10 through 16	122,805	
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	-29,362	
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)	350,973	
20	Other changes in net assets or fund balances (attach explanation) See Statement	-5,177	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	316,434	

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	34,072	15,954
23 Land and buildings	295,403	283,933
24 Other assets (describe ▶ See Statement)	22,089	17,693
25 Total assets	351,564	317,580
26 Total liabilities (describe ▶ See Statement)	591	1,146
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	350,973	316,434

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

Form 990-EZ (2009)

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

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<input checked="" type="checkbox"/>
34	Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		<input checked="" type="checkbox"/>
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 37a		
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____ , section 4912 ▶ _____ , section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed ▶ None		
42a	The organization's books are in care of ▶ James R. Foreman Telephone no ▶ _____ 316 Spanish Moss Trail Located at ▶ Destin, FL ZIP + 4 ▶ 32541		
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 ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		<input checked="" type="checkbox"/>
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶ _____		<input checked="" type="checkbox"/>
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>

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.

Table with 3 columns: Question (46-49b), Yes, No. Questions cover political campaign activities, lobbying, school operation, and transfers to related organizations.

Table for line 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. Columns: (a) Name and address, (b) Title and average hours per week, (c) Compensation, (d) Contributions to employee benefit plans, (e) Expense account and other allowances.

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

Table for line 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. Columns: (a) Name and address, (b) Type of service, (c) Compensation.

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.

Signature of officer: James R Foreman, Date: 7/6/10, Type or print name and title: JAMES R FOREMAN FINANCE OFFICER

HERE

Paid Preparer's Use Only section. Includes Preparer's signature (William P. Welch), Date (07/06/10), Firm's name (Wm. Paul Welch, PA), address (31 Walter Martin Rd NE, Fort Walton Beach, FL 32548-4918), EIN (59-2522922), and Phone (850-244-2731).

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

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return **American Legion Post 296** Identifying number **59-6200343**

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	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	
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
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	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12	▶ 13	

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	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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	16,637
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						
c 7-year property						
d 10-year property						
e 15-year property						
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	16,637
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.

.59-6200343

Federal Statements

FYE: 12/31/2009

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

<u>Description</u>	<u>Amount</u>
Admissions	\$ 1,308
Membership Dues	9,437
Total	<u>\$ 10,745</u>

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

<u>Description</u>	<u>Amount</u>
Miscellaneous	\$ 271
Total	<u>\$ 271</u>

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

<u>Description</u>	<u>Amount</u>
Speical event & Activities	\$
Supplies	1,995
Television Cable	1,096
Bar Food Preparation	1,785
Laundry and Linen	1,072
Bands and Entertainment	11,100
Bar Help	180
Discounts	1,014
Over and Short	62
Expenses	
Advertising	749
Bank Charges	264
Decorations	119
Dues and Subscriptions	45
Insurance	4,621
Janitorial	5,231
Membership Dues	4,165
Office Supplies	3,034
Post Commitee Activities	196
Postage	110
Repairs and Maintenance	25
Repairs & Maintenance Bui	7,985
Security	325
Special Events	479
Supplies	118
Taxes and Licenses	711
VA Hospital Project	2,000
Telephone	1,186
Utilities	15,472
Total	<u>\$ 65,139</u>

59-6200343

Federal Statements

FYE: 12/31/2009

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

<u>Description</u>	<u>Amount</u>
Corrections and adjustments of depreciation expenses on the building renovations & siding in the prior years.	\$ -5,179
Book / Tax Deprec Difference	<u>2</u>
Total	<u>\$ -5,177</u>

Statement 5 - Form 990-EZ, Part II, Line 24 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Inventories for Sale or Use	\$ 9,110	\$ 9,110
Prepaid Expenses and Deferred Charges	426	426
Equipment & Other Depreciable Assets	57,473	57,473
Less Accumulated Depreciation	<u>44,920</u>	<u>49,316</u>
	<u>22,089</u>	<u>17,693</u>

Statement 6 - Form 990-EZ, Part II, Line 26 - Total Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Payroll Taxes Payable	\$	\$ 240
FICA Taxes Payable		194
Medicare Taxes Payable		45
WH Taxes Payable		29
SUTA Payable		6
FUTA Payable		39
Sales Taxes Payable		593
Payroll Liabilities	<u>591</u>	
	<u>591</u>	<u>1,146</u>

Federal Statements

Statement 7 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

US Armed Forces Veterans' Organization
To provide recreation and support to the local veterans,
support for the various local charities and community support.

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

Description

To provide recreation and support to the local veterans, support for various local charities and community support groups, support for other veteran organizations, and the head organization of American Legion.