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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 01-01-2009 , and ending 12-31-2009

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 organization
AMVETS POST 45

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
14365 HWY 79N

City or town, state or country, and ZIP + 4
BUCHANAN, TN 38222

D Employer identification number
62-0968027

E Telephone number
(731) 642-8690

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 ▶ $ 202,145

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	70,636
	2	Program service revenue including government fees and contracts		2	2,153
	3	Membership dues and assessments		3	13,660
	4	Investment income		4	797
	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	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from **gaming,** check here ▶ ☐			
	a	Gross revenue (not including $ _of contributions reported on line 1)	6a		
	b	Less direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a	105,384	
	b	Less cost of goods sold	7b	56,861	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	48,523
	8	Other revenue (describe ▶)		8	9,515
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	145,284
Expenses	10	Grants and similar amounts paid (attach schedule)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	63,637
	13	Professional fees and other payments to independent contractors		13	3,470
	14	Occupancy, rent, utilities, and maintenance		14	32,095
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe ▶)		16	43,539
	17	**Total expenses.** Add lines 10 through 16 ▶		17	142,741
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	2,543
	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	244,008
	20	Other changes in net assets or fund balances (attach explanation)		20	-1
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶		21	246,550

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	41,582	22	52,003
23	Land and buildings		23	29,650
24	Other assets (describe ▶)	205,461	24	167,135
25	**Total assets**	247,043	25	248,788
26	**Total liabilities** (describe ▶)	3,035	26	2,238
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	244,008	27	246,550

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

What is the organization's primary exempt purpose?
SOCIAL WELFARE FOR LOCAL COMMUNITY

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 CONTRIBUTIONS TO CHARITIES, NON-PROFIT ORGANIZATIONS, AND AID TO INDIVIDUALS IN DISTRESS FOR MEDICAL REASONS, FIRES, ETC (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐	**28a**	136,437
29 (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐	**29a**	
30 (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐	**30a**	
31 Other program services (attach schedule) . . . . . (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐	**31a**	
32 Total program service expenses (add lines 28a through 31a) . . . . . ▶	**32**	136,437

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

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	33		No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34		No
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033 (e) notice, reporting, and proxy tax requirements?	35a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		No
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	40b		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
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	40e		No

41 List the states with which a copy of this return is filed ▶ _____

42a The organization's books are in care of ▶ GLENN TAYLOR Telephone no ▶ (731) 642-8690

Located at ▶ 14365 HWY 79N BUCHANAN, TN ZIP + 4 ▶ 38222

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		No
	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.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U S ?	42c		No
	If "Yes," enter the name of the foreign country ▶ _____			

43 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 ▶ 43

			Yes	No
44	Did the organization maintain any donor advised funds? *If "Yes", Form 990 must be completed instead of Form 990-EZ.*	44		No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? *If "Yes", Form 990 must be completed instead of Form 990-EZ.*	45		No

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.**
All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

		Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48	Is the organization a school 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?		
b	If "Yes," was the related organization a section 527 organization?		

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

50(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

51(d) Total number of other independent contractors each receiving over $100,000 . . . . . ▶

Please 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 — 2010-05-11 — Date

GLENN TAYLOR ADJUTANT — Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-empolyed	Preparer's identifying number (See instructions)
JULIE L TRAVIS	2010-05-14	☐	

Firm's name (or yours if self-employed), address, and ZIP + 4: ALEXANDER THOMPSON ARNOLD PLLC, 165 PEPPERS DRIVE, PARIS, TN 38242

EIN ▶

Phone no ▶ (731) 642-0771

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

Additional Data

Software ID:
Software Version:
EIN: 62-0968027
Name: AMVETS POST 45

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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
MIKE LEACH 2213 SYCAMORE PARIS,TN 38242	COMMANDER 0	0		
AARLAN OLSON 532 EAGLE RD BUCHANAN,TN 38222	1ST VICE 0	0		
DANNY GOODE 200 GORE RD PURYEAR,TN 38251	2ND VICE 0	0		
GLENN TAYLOR 550 EAGLE RD BUCHANAN,TN 38222	ADJUTANT 0	0		
JOHN DELUCA 6580 BUCHANAN RD BUCHANAN,TN 38222	JUDGE ADVOCA 0	0		
PHIL SUFFERN 2120 FORREST LANE BUCHANAN,TN 38222	FINANCE OFFI 0	0		
DANNEY MITCHELL 970 CARL CHANDLER RD BUCHANAN,TN 38222	PROVOST MARS 0	0		
GORDIE TECOMA 91 BLUEBELL CR NEW CONCORD,KY 42076	3RD VICE 0	0		
TOM LUTZ 501 SOUTHFIELD DRESDEN,TN 38225	CHAPLAIN 0	0		
LARRY GASKINS 175 TIERRA DEL SOL SPRINGVILLE,TN 38256	SERVICE OFFI 0	0		
DOUG BLUNT 50 HUNTER DR PARIS,TN 38242	PUBLIC RELAT 0	0		

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Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No 1545-0172

2009

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
AMVETS POST 45	INDIRECT DEPRECIATION	62-0968027

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**	550
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**	250,000

6	**(a)** Description of property	**(b)** Cost (business use only)	**(c)** Elected cost
	COPY MACHINE	550	550

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**		550
9 Tentative deduction Enter the **smaller** of line 5 or line 8	**9**		550
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	**10**		1,850
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**	2,400	

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 instructions)

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**	2,049

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**	5,789
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 ▶ ☐		

Section B—Assets Placed in Service During 2008 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**	7,838
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**	

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions)					
43 Amortization of costs that began before your 2009 tax year				**43**	
44 Total. Add amounts in column (f) See the instructions for where to report				**44**	

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TY 2009 Compensation Explanation

Name: AMVETS POST 45

EIN: 62-0968027

Person Name	Explanation
MIKE LEACH	
AARLAN OLSON	
DANNY GOODE	
GLENN TAYLOR	
JOHN DELUCA	
PHIL SUFFERN	
DANNEY MITCHELL	
GORDIE TECOMA	
TOM LUTZ	
LARRY GASKINS	
DOUG BLUNT	

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TY 2009 Other Assets Schedule

Name: AMVETS POST 45

EIN: 62-0968027

Description	Beginning of Year Amount	End of Year Amount
INVENTORIES FOR SALE OR USE	8,896	8,056
EQUIPMENT AND OTHER FIXED ASSETS	196,455	385,753
LESS ACCUMULATED DEPRECIATION		226,784
DEPOSITS - UTILITIES	110	110
	205,461	167,135

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TY 2009 Other Changes in Net Assets Schedule

Name: AMVETS POST 45

EIN: 62-0968027

Description	Amount
ROUNDING	-1

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TY 2009 Other Expenses Schedule

Name: AMVETS POST 45

EIN: 62-0968027

Description	Amount
SALES OF INVENTORY	
BANDS & ENTERTAINMENT	4,950
EXPENSES	
ADVERTISING & PRINTING	1,476
CONVENTION & TRAVEL	10,278
S.E.C. MEETINGS &TRAVEL	276
TELEPHONE	1,911
OFFICE SUPPLIES	329
POSTAGE	1,390
MISCELLANEOUS	2,530
OFFICE SUPPLIES	129
POSTAGE	15
REPAIRS & MAINTENANCE	4,627
DONATIONS	1,089
GIFTS	100
GOLF TOURNAMENT EXPENSES	140
REPAIRS & MAINTENANCE	2,963
DONATIONS	600
SAVINGS BONDS	75
GOLF TOURNAMENT EXPENSES	1,514
LICENSES	1,308
DUES & SUBSCRIPTIONS	114
FLAGS, PLAQUES, PINS	1,715
MISCELLANEOUS	470
EQUIPMENT	150
DUES - AMVETS	5,390

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TY 2009 Other Liabilities Schedule

Name: AMVETS POST 45

EIN: 62-0968027

Description	Beginning of Year Amount	End of Year Amount
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	3,035	2,238
	3,035	2,238

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TY 2009 Other Revenues Schedule

Name: AMVETS POST 45

EIN: 62-0968027

Description	Amount
CONVENTION	5,999
OTHER INCOME	2,990
OTHER INCOME	486
RETURNED CHECKS	40