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Form **990-EZ**

**Short Form  
Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2009**

**Open to Public  
Inspection**

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

**A For the 2009 calendar year, or tax year beginning** , 2009, and ending , 20

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C Name of organization</b> AMERICAN LEGION POST 100		<b>D Employer identification number</b> 84-8051448
		Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 97-3RD ST.		<b>E Telephone number</b> 970-963-2381
		City or town, state or country, and ZIP + 4 CRABORNSDALE, CO. 81623		<b>F Group Exemption Number</b> ▶

• 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:** ▶ NONE

**J Tax-exempt status** (check only one) -  501(c) ( ) ◀ (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** ▶ \$

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

		Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1	525	10	Grants and similar amounts paid (attach schedule) CHARITABLE CONTRIBUTIONS	10	9105
2	Program service revenue including government fees and contracts	2	-	11	Benefits paid to or for members	11	-
3	Membership dues and assessments	3	3,787	12	Salaries, other compensation, and employee benefits	12	38917
4	Investment income	4	127	13	Professional fees and other payments to independent contractors	13	-
5a	Gross amount from sale of assets other than inventory	5a	-	14	Occupancy, rent, utilities, and maintenance	14	14,661
5b	Less: cost or other basis and sales expenses	5b	-	15	Printing, publications, postage, and shipping	15	-
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-	16	Other expenses (describe ▶ SEE AICH. FIN. STMT FOR OTHER OPERATING EXP)	16	32,479
6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>			17	<b>Total expenses.</b> Add lines 10 through 16	17	95,162
6a	Gross revenue (not including \$ of contributions reported on line 1)	6a		18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	11,626
6b	Less: direct expenses other than fundraising expenses	6b		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	111,757
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	-	20	Other changes in net assets or fund balances (attach explanation)	20	-
7a	Gross sales of inventory, less returns and allowances	7a	210,209	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	124,230
7b	Less: cost of goods sold	7b	107,860				
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	102,349				
8	Other revenue (describe ▶)	8	-				
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	106,788				

**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	49,224	75,788
23	Land and buildings	46,868	41,424
24	Other assets (describe ▶ PREPAID LICENSES & INVENTORIES)	16,575	7,018
25	<b>Total assets</b>	112,769	124,230
26	<b>Total liabilities</b> (describe ▶)	1,010	847
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	111,757	123,383

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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," attach 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? . . . . .		<input checked="" type="checkbox"/>
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 instructions. ▶ <b>37a</b> _____		
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 . . . . . <b>38b</b> _____		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b> _____		
b	Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b> _____		
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. ▶ _____		
42a	The organization's books are in care of ▶ <u>Joy GUFFEY</u> Telephone no ▶ <u>963-2381</u> Located at ▶ <u>97-3RD ST. CARBONDALE, CO.</u> ZIP + 4 ▶ <u>81623</u>		
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)? . . . . .	Yes	No
	If "Yes," enter the name of the foreign country: ▶ _____		<input checked="" type="checkbox"/>
	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.? . . . . .		<input checked="" type="checkbox"/>
	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 . . . . . ▶ <b>43</b> _____		<input type="checkbox"/>
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.

- |  | 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 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
<i>NONE</i>				

**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
<i>NONE</i>		

**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.

**Sign Here**

▶ Robert C. Schenck Sr. \_\_\_\_\_ Date \_\_\_\_\_  
 Signature of officer

▶ ROBERT C. SCHENCK, FINANCE OFFICER  
 Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature ▶ \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  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

10:07 PM

01/11/10  
Accrual Basis

# American Legion Post 100 Balance Sheet As of December 31, 2009

*after  
Bingo  
Raffle*

Dec 31, 09

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Alpine-Checking Account	41,902 64
1010 · Alpine-Bingo Raffle Acct	8,053 56
1020 · Alpine-Building Fund Acct	4,143 40
1030 · Alpine-Scholarship Acct	6,886 09
1040 · Bingo Bank Room Bank	3,000 00
1050 · Bingo Game Bag	175 65
1060 · 1st Bartenders Bank	700 00
1070 · 2nd Bartender's Bank	500.00
<b>Total Checking/Savings</b>	<u>65,361.34</u>
<b>Other Current Assets</b>	
1490 · Alpine Bank C.D. - 2007	10,426 72
1400 · Inventory - Beer (Kegs)	213.00
1410 · Inventory-Bar, Food, Etc.	809.32
1420 · Inventory - Beer (Bottles)	1,584 96
1430 · Inventory-Bingo Raffle	724 64
1440 · Inventory-Cigarettes	36 00
1450 · Inventory - Liquor	2,867.91
1460 · Member Accounts Receivable	339 50
1480 · NSF Checks Receivable	35.00
<b>Total Other Current Assets</b>	<u>17,037 05</u>
<b>Total Current Assets</b>	<u>82,398 39</u>
<b>Fixed Assets</b>	
1500 · Building & Improvements	66,845 53
1510 · Building Accum Depreciation	-61,398 79
1530 · Furniture & Fixtures	17,410 83
1540 · Furniture Accum Depreciation	-15,858.15
1560 · Land	34,425 00
<b>Total Fixed Assets</b>	<u>41,424.42</u>
<b>Other Assets</b>	
1570 · Prepaid Licenses	407.50
<b>Total Other Assets</b>	<u>407 50</u>
<b>TOTAL ASSETS</b>	<u><u>124,230.31</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
<b>2100 · Payroll Liabilities</b>	
2150 · State Withholding Payable	77 00
2170 · State Unemployment Payable	23 99
2120 · FICA Payable	512.44
2110 · Federal Withholding Payable	8.00
2130 · Federal Unemployment Payable	225.59
<b>Total 2100 · Payroll Liabilities</b>	<u>847 02</u>
<b>Total Other Current Liabilities</b>	<u>847 02</u>
<b>Total Current Liabilities</b>	<u>847 02</u>
<b>Total Liabilities</b>	
<b>Equity</b>	
3900 · Equity	111,757 08
Net Income	11,626 21
<b>Total Equity</b>	<u>123,383 29</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>124,230.31</u></u>

## American Legion Post 100 Profit & Loss January through December 2009

Jan - Dec 09

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4000 · Beer Sales	70,058.03
4010 · Draft Sales	11,507.74
4020 · Food Sales	765.71
4030 · Liquor Sales	61,882.60
4060 · Bingo Ticket Sales	65,592.48
4050 · Misc Sales (Hats, Etc)	400.00
4095 · Dues-Regular	2,287.00
4096 · Dues - Social	1,500.00
4070 · Poker Machines Income	0.00
<b>Total Income</b>	<b>213,993.56</b>
<b>Cost of Goods Sold</b>	
5050 · Cost of Bar-Miscellaneous	5,315.47
5000 · Cost of Beer	20,118.53
5060 · Cost of Bingo Tickets	57,974.97
5010 · Cost of Draft Beer	3,970.00
5020 · Cost of Food	1,036.89
5025 · Cost of Food-Special Events	647.05
5030 · Cost of Liquor	18,797.15
5095 · Dues - Regular	2,243.50
<b>Total COGS</b>	<b>110,103.56</b>
<b>Gross Profit</b>	<b>103,890.00</b>
<b>Expense</b>	
6020 · Charitable Contributions	9,105.30 <sup>20</sup>
6025 · Depreciation Expense	5,443.24
6030 · Dues & Publications	76.00
6035 · Entertainment-Bands, Music	130.00
6040 · Federal Income Taxes	2,500.00
6048 · Insurance Expense	5,266.00
6060 · Licenses & Fees	863.00 <sup>19</sup>
6065 · Memorial Items	349.50
6070 · Office Supplies & Postage	415.12
6075 · Repairs & Maintenance	6,439.18 <sup>15</sup>
6077 · Sales Tax Paid	11,885.68 <sup>19</sup>
6080 · Telephone Expense	664.26
6085 · Utilities	7,557.14
6090 · Wages	38,488.14 <sup>15</sup>
6095 · Wages-Extra Bar Help	428.50 <sup>15</sup>
6575 · Taxes-Payroll	3,305.11 <sup>19</sup>
<b>Total Expense</b>	<b>92,916.17</b>
<b>Net Ordinary Income</b>	<b>10,973.83</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
8000 · Contributions	525.00
8010 · Interest Income	127.38
<b>Total Other Income</b>	<b>652.38</b>
<b>Net Other Income</b>	<b>652.38</b>
<b>Net Income</b>	<b>11,626.21</b>

**American Legion Post 100**  
**Profit & Loss Prev Year Comparison**  
**January through December 2009**

	Jan - Dec 09	Jan - Dec 08	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Beer Sales	70,058.03	68,704.67	1,353.36
4010 · Draft Sales	11,507.74	12,471.49	-963.75
4020 · Food Sales	765.71	928.14	-162.43
4030 · Liquor Sales	61,882.60	50,736.79	11,145.81
4040 · Cigarette Sales	0.00	72.00	-72.00
4060 · Bingo Ticket Sales	65,592.48	72,713.00	-7,120.52
4050 · Misc Sales (Hats, Etc)	400.00	433.00	-33.00
4095 · Dues-Regular	2,287.00	2,125.00	162.00
4096 · Dues - Social	1,500.00	933.50	566.50
4070 · Poker Machines Income	0.00	0.00	0.00
<b>Total Income</b>	<b>213,993.56</b>	<b>209,117.59</b>	<b>4,875.97</b>
<b>Cost of Goods Sold</b>			
5050 · Cost of Bar-Miscellaneous	5,315.47	7,077.72	-1,762.25
5000 · Cost of Beer	20,118.53	20,055.67	62.86
5060 · Cost of Bingo Tickets	57,974.97	58,717.25	-742.28
5040 · Cost of Cigarettes	0.00	59.35	-59.35
5010 · Cost of Draft Beer	3,970.00	4,257.13	-287.13
5020 · Cost of Food	1,036.89	1,635.75	-598.86
5025 · Cost of Food-Special Events	647.05	0.00	647.05
5030 · Cost of Liquor	18,797.15	18,707.97	89.18
5095 · Dues - Regular	2,243.50	1,991.00	252.50
<b>Total COGS</b>	<b>110,103.56</b>	<b>112,501.84</b>	<b>-2,398.28</b>
<b>Gross Profit</b>	<b>103,890.00</b>	<b>96,615.75</b>	<b>7,274.25</b>
<b>Expense</b>			
6576 · Income Taxes Paid	0.00	1,813.20	-1,813.20
6020 · Charitable Contributions	9,105.30	11,802.25	-2,696.95
6025 · Depreciation Expense	5,443.24	3,806.94	1,636.30
6030 · Dues & Publications	76.00	0.00	76.00
6035 · Entertainment-Bands, Music	130.00	149.50	-19.50
6040 · Federal Income Taxes	2,500.00	1,000.90	1,499.10
6048 · Insurance Expense	5,266.00	4,648.00	618.00
6060 · Licenses & Fees	863.00	924.55	-61.55
6065 · Memorial Items	349.50	812.05	-462.55
6070 · Office Supplies & Postage	415.12	470.42	-55.30
6075 · Repairs & Maintenance	6,439.18	2,293.38	4,145.80
6077 · Sales Tax Paid	11,885.68	10,890.41	995.27
6080 · Telephone Expense	664.26	714.71	-50.45
6085 · Utilities	7,557.14	7,705.85	-148.71
6090 · Wages	38,488.14	37,365.95	1,122.19
6095 · Wages-Extra Bar Help	428.50	1,152.00	-723.50
6575 · Taxes-Payroll	3,305.11	3,236.77	68.34
<b>Total Expense</b>	<b>92,916.17</b>	<b>88,786.88</b>	<b>4,129.29</b>
<b>Net Ordinary Income</b>	<b>10,973.83</b>	<b>7,828.87</b>	<b>3,144.96</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
8000 · Contributions	525.00	100.00	425.00
8010 · Interest Income	127.38	308.81	-181.43
<b>Total Other Income</b>	<b>652.38</b>	<b>408.81</b>	<b>243.57</b>
<b>Net Other Income</b>	<b>652.38</b>	<b>408.81</b>	<b>243.57</b>
<b>Net Income</b>	<b>11,626.21</b>	<b>8,237.68</b>	<b>3,388.53</b>