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Department of the Treasury

Internal Revenue Service

**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)

OMB No 1545-0047

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

Open to Public Inspection

A	For th	e 2009 cal	endar year, or tax year beginning MAY 1, 2009 and ending	APR 30, 2010						
В	Check if	Please	C Name of organization	D Employer identifi	cation number					
	applicab	use IRS								
	Addre	ge print or	American Legion - Maine Department							
	Name chang	ge l'''	Doing Business As	01-0	018930					
	Initial return	See See	Number and street (or P.O. box if mail is not delivered to street address) Room/si							
Ļ	Termi	Instruc-	P.O. Box 900	(207						
Ļ	Amen	۱ ا	City or town, state or country, and ZiP + 4	G Gross receipts \$	813,591.					
L	Application pendi		Waterville, ME 04903-0900	H(a) Is this a group return						
	pome	F Nam	ne and address of principal officer Lloyd Woods	for affiliates?	Yes X No					
_				90 H(b) Are all affiliates inc						
			s: X 501(c) (19 ) ◀ (insert no ) 4947(a)(1) or 527		list (see instructions)					
			w.mainelegion.org n: X Corporation	H(c) Group exemption						
	art I	Summa Summa	····	ear of jornnation. 1313[N	A State of legal domicile: ME					
_	1		scribe the organization's mission or most significant activities. Provide	assistance to	veterane					
<u>S</u>	'	briefly des	cibe the organization's mission of most significant activities FIOVIGE	assistance to	vecerans					
Act Hes & Governance	2	Check this	s box In the organization discontinued its operations or disposed of n	nore than 25% of its net as	esets					
Ver	3		f voting members of the governing body (Part VI, line 1a)	3	60					
ő	4		f independent voting members of the governing body (Part VI, line 1b)	4	0					
<b>∞</b> \$	5		ber of employees (Part V, line 2a)	5	8					
	6		ber of volunteers (estimate if necessary)	6	0					
₹	7a		s unrelated business revenue from Part VIII, column (C), line 12	7a	0.					
	b	-	ted business taxable income from Form 990-T, fine 34	7b	0.					
<del>-</del>				Prior Year	Current Year					
Sevenue Sevenue	8	Contribution	ons and grants (Part VIII, line 1h)	608,609.	564,209.					
کۆر	9	Program s	ervice revenue (Part VIII, line 2g)	188,527.	172,228.					
<b>∑</b> §	10	Investmen	t income (Part VIII, column (A), lines 3, 4, and 7d)	25,862.	25,759.					
New Rev	11	Other reve	nue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	46,225.	51,395.					
	12	Total rever	nue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	869,223.	813,591.					
5	13	Grants and	d similar amounts paid (Part IX, column (A), lines 1-3)	4,500.	3,500.					
Ď	14	Benefits pa	ald to or for members (Part IX, column (A), line 4)							
es	15	Salaries, o	ther compensation, employee benefits (Part IX, column (A), lines 5·10)	263,406.	<u>252,656.</u>					
Expenses	1		al fundraising fees (Part IX, column (A), line 11e)							
X	1		raising expenses (Part IX, column (D), line 25)	500 505	540 055					
ш			enses (Part IX, column (A), lines 11a-11d, 11f-24f)	602,787.	542,375.					
			nses Add lines 13-17 (must equal Part IX, columR(A), (i) E4\$ / ED	870,693.	798,531.					
<u>S</u>	19	Revenue le	ess expenses Subtract line 18 from line 12	-1,470.	15,060.					
Net Assets or Fund Balances		<b>T</b> -1-1	ts (Part X, line 16) ties (Part X, line 26)	Beginning of Current Year 937,554.	End of Year					
Asse Bali	20		ts (Part X, line 16)	403,741.	932,288. 383,415.					
Let Let	21		s or fund balances Subtract line 21 from line 20 OGDFN 11T	533,813.	548,873.					
P.	art II		ure Block	333,013.	<u> </u>					
L:_:		<del>,                                      </del>	ties of perfiry, I declare that I have examined this return, including accompanying schedules and statemer e Deparation of preparer (other than officer) is based on all information of which preparer has any knowle	nts, and to the best of my knowledg	ge and belief, it is true, correct					
		and complete	e Deplaration of preparer (other than officer) is based on all information of which preparer has any knowle	dge						
Sig	n		Tand Hill role	Just 3	3010					
Her		8fgng	ture of officer	ate						
	•	L1	oyd Woods, Department Adjutant	•						
			or print name appl title							
		Preparer's	Date		er's identifying number					
Paid		signature	106/01/10		, a a a a a a a a a a a a a a a a a a a					
•	parer's	Firm's name yours if		EIN ►						
use	Only	self-employe	<sup>d).</sup> ▶P.O. Box 906							
		address, and ZIP + 4	Caribou, ME 04736	Phone no. ► (	207) 498-3176					
May	y the IF	RS discuss	this return with the preparer shown above? (see instructions)		X Yes No					

	1990 (2009) American Legion - Maine Department 01-0018930 Page	<u>; 2</u>
Pa	rt III Statement of Program Service Accomplishments	
1	Bnefly describe the organization's mission None	
2	Did the organization undertake any significant program services during the year which were not listed on	
_	the prior Form 990 or 990-EZ?	io
	If "Yes," describe these new services on Schedule O	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	lo
	If "Yes," describe these changes on Schedule O	
4	Describe the exempt purpose achievements for each of the organization's three largest program services by expenses	
	Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and	
	allocations to others, the total expenses, and revenue, if any, for each program service reported	
40	(Code ) (Expenses \$ 494,466. Including grants of \$ ) (Revenue \$	<u></u>
4a	General Fund - Report all revenues, support, and functional expenses	,
	not specifically reported by another fund or program	
		_
		—
		—
		—
4b	(Code ) (Expenses \$ 54,419 • including grants of \$ ) (Revenue \$	
	(construction of the construction of the const	,
		_
	David Chata David	—
	Boys State Program - Provides male delegates representing Maine high schools the opportunity to participate in a week- long program of	—
	learning about government.	—
	rearining about government.	_
		_
4c	(Code ) (Expenses \$ 85,553. including grants of \$ ) (Revenue \$	)
	<u>Veterans Affairs and Rehabilitation - Derives financial benefit from</u>	_
	the label program and provides services to veterans from an office	
	located at the VA hospital, Togus, Maine.	
		—
		—
		—
		_
4d	Other program services (Describe in Schedule O )	_
	(Expenses \$ 100,123. including grants of \$ ) (Revenue \$ )	
40	Total program covers expenses \$ 734 561	

•			Yes	NO
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1_1_		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X
3	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	_3_		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and	_		
_	reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	_5_	-	
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	-		Δ
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			21_
Ū	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide			-44
•	credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments?			
	If "Yes," complete Schedule D, Part V	10	İ	х
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X			
	as applicable	11	x	
•	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI			
•	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII			
•	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		ľ	
•	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in		- 1	
	Part X, line 16? If "Yes," complete Schedule D, Part IX		ľ	
•	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X			
•	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X	j		
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
404	Schedule D, Parts XI, XII, and XIII.	12	Х	<del></del>
12A	Was the organization included in consolidated, independent audited financial statements for the tax year?  Yes No  12A X			
13	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional  Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,	144		
•	and program service activities outside the United States? If "Yes," complete Schedule F, Part I	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization	.,,,,		
	or entity located outside the United States? If "Yes," complete Schedule F, Part II	15		_X_
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals		- 1	
	located outside the United States? If "Yes," complete Schedule F, Part III	16		_X_
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		_X_
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		<u>X</u>
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		<u>X</u>
		4	$\alpha \alpha \alpha$	

			Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the			
	United States on Part IX, column (A), line 12 If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX,			
	column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No", go to line 25	24a		<u>X</u> _
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a			
	disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	1		
	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	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified			
	person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		<u> </u>
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete			
	Schedule L, Part III	27		<u> </u>
28	Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV			
	instructions for applicable filing thresholds, conditions, and exceptions)		ŀ	77
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		<u>X</u>
	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		_ <u>X</u> _
С	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was		İ	32
^^	an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		<u> </u>
29 20	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	00		v
0.4	contributions? If "Yes," complete Schedule M	30		<u> </u>
31	Did the organization liquidate, terminate, or dissolve and cease operations?			v
20	If "Yes," complete Schedule N, Part I	31		<u> </u>
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	00		х
33	Schedule N, Part II  Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	32		
33	sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33	ļ	X_
34	Was the organization related to any tax-exempt or taxable entity?	33		
<del></del>	If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	ŀ	X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	34		
•	If "Yes," complete Schedule R, Part V, line 2	35	ŀ	x
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	33	<del></del>	- 12
~	If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	30	$\dashv$	
J,	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	ł	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	37		<u>~</u>
~	Note. All Form 990 filers are required to complete Schedule O	38	x	
	140.0.7 WELL OF THE OUT MOTO AND TOQUINGS TO COMPOSE CONTROLLE CON	Form		2009/
			4	

Part V Statements Regarding Other IRS Filings and Tax Compliance Yes No 1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of US Information Returns Enter -0- if not applicable 2 1a 0 b Enter the number of Forms W-2G included in line 1a Enter O if not applicable 1b c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, 8 filed for the calendar year ending with or within the year covered by this return b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? X 2b Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions) 3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? X За b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O Зb 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a Х financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a b 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 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? X 5b c If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? 5c 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? X 6a b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b Organizations that may receive deductible contributions under section 170(c). a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? Х 7a b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7ь c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? X 7с d If "Yes," indicate the number of Forms 8282 filed during the year 7d e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f g For all contributions of qualified intellectual property, did the organization file Form 8899 as required? 7g h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? 7h Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8 Sponsoring organizations maintaining donor advised funds. a Did the organization make any taxable distributions under section 4966? 9a b Did the organization make a distribution to a donor, donor advisor, or related person? 9b Section 501(c)(7) organizations. Enter a Initiation fees and capital contributions included on Part VIII, line 12 10a b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b 11 Section 501(c)(12) organizations. Enter a Gross income from members or shareholders 11a **b** Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) 11b 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a

b If "Yes," enter the amount of tax-exempt interest received or accrued during the year

12b

Form 990 (2009)

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

Sec	tion A. Governing Body and Management					
			_		Yes	No
1a	Enter the number of voting members of the governing body	1a	60			
þ	Enter the number of voting members that are independent	1b	0			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationsh	p with any other	ŀ			
	officer, director, trustee, or key employee?			2_		<u>X</u>
3	Did the organization delegate control over management duties customarily performed by or under the	ne direct supervision	า			
	of officers, directors or trustees, or key employees to a management company or other person?			3		X
4	Did the organization make any significant changes to its organizational documents since the prior Fo			4		<u>X</u>
5	Did the organization become aware during the year of a material diversion of the organization's asse	ts?	_	5		<u>X</u>
6	Does the organization have members or stockholders?		-	6		<u>X</u>
7a	Does the organization have members, stockholders, or other persons who may elect one or more more more more more more more	embers of the				
	governing body?		-	7a		<u>X</u>
_	Are any decisions of the governing body subject to approval by members, stockholders, or other pe		-	7b		<u>X</u>
8	Did the organization contemporaneously document the meetings held or written actions undertaken	during the year				
_	by the following			_	v	
a	The governing body?		-	8a	X	
	Each committee with authority to act on behalf of the governing body?	ahad at the	-	8b	Λ.	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be rea	icned at the	i	9		X
Sec	organization's mailing address? If "Yes," provide the names and addresses in Schedule O tion B. Policies (This Section B requests information about policies not required by the Internal R	Payanua Coda I		9 ]		
-	tion 5.1 Gilotog (mis dection b requests information about policies not required by the internal n	evenue code.)			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		Г	10a	X	110
	If "Yes," does the organization have written policies and procedures governing the activities of such	chapters affiliates		100		
-	and branches to ensure their operations are consistent with those of the organization?	orapioio, armatoo		10b	x	
11	Has the organization provided a copy of this Form 990 to all members of its governing body before f	ling the form?	r	11	X	
	Describe in Schedule O the process, if any, used by the organization to review this Form 990	3				
	Does the organization have a written conflict of interest policy? If "No," go to line 13		}	12a		X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that con	uld give rise	F			
	to conflicts?		L	12b		
С	Does the organization regularly and consistently monitor and enforce compliance with the policy? If	"Yes," describe				
	in Schedule O how this is done			12c		
13	Does the organization have a written whistleblower policy?			13		_X_
14	Does the organization have a written document retention and destruction policy?			14		<u>X</u>
15	Did the process for determining compensation of the following persons include a review and approve	al by independent				
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				ĺ	
	The organization's CEO, Executive Director, or top management official		_	15a		<u>X</u>
Ь	Other officers or key employees of the organization		-	15b		<u>X</u>
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions.)					
юа	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arranger	ment with a				77
	taxable entity during the year?		г	16a		<u> </u>
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to eva		on	i		
	in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the org	anization's		401		
300	exempt status with respect to such arrangements? tion C. Disclosure	<del></del>		16b		
	List the states with which a copy of this Form 990 is required to be filed None					
17 10	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-1	(501(c)(3)c only) as	vaulable f	or.		
18	public inspection. Indicate how you make these available. Check all that apply	(JO I(C)(J)S OHIY) a	anaule II	ال		
	Own website Another's website X Upon request					
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, or	onflict of interest o	olicy and	l fina	ובובר	
.5	statements available to the public	oranici oraniciest p	Jiloy, ail	4 111 Idl	iciai	
20	State the name, physical address, and telephone number of the person who possesses the books a	nd records of the o	rnanizatir	n 🕨		
_•	Lloyd Woods - (207)873-3229		94. 112411	-11.		
	21 College Avenue, 2nd Floor, Waterville, ME 0490	1				
		···			000	2000:

# Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

#### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

(A) Name and Title	(B) Average			(o	C) ition	1		(D) Reportable	(E) Reportable	(F) Estimated
	hours	(c			I that apply)			compensation	compensation	amount of
	per week	Individual trustee or director	institutional trustee	Officer	Key employee	Highest compensated employee		from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
Andy Olson										
Commander				X				0.	0.	0.
Danny Ayotte										
1st Vice Commander				X				0.	0.	0.
Brenda Dearborn		1								
2nd Vice Commander				X				0.	0.	0.
Lloyd Woods										
Adjutant	40.00			X				28,831.	0.	0.
John Hargreaves										
Finance Officer	4.00			X				4,220.	0.	0.
Scott Paradis										
<u> Historian</u>				X				0.	0.	0.
Ken Bouchard										
Chaplain				X				0.	0.	0.
Charlie Foss									:	
Americanism Officer				X				0.	0.	0.
Charlie Bennett										
Sergeant-at-Arms				X				0.	0.	0.
Dave Cullens				,						
Judge Advocate	<del></del>			X		Ш		0.	0.	0.
Robert Owen								1		
Service Officer	40.00			X		Ш		35,751.	0.	0.
Robert Owen										
Natl. Exec. Committeeman				X				0.	0.	0.
									_	
										<u></u>
-										
						ΙÍ				

Pa	rt VII Section A. Officers, Directors, Tr	ustees, Key E	mpk	oyee	s, a	nd l	High	est	Compensated Employ				,	
	(A) Name and title	(B) Average hours per	(cl		() Pos	C) lition			from from relate			an	(F) stimate nount other	
		week	individual trustee or director	Institutional trustee	Officer	Key emplayee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MIS		fr org and	pensa om th anizat d relat anizati	e tion ted
										_				
			1											<u> </u>
	Total	;		ļ			<u> </u>		68,802.	,	0.			0.
2	Total number of individuals (including but n	ot limited to th	ose	liste	d at	oove	e) wh	o re	·····	,000 in reportable				
	compensation from the organization									<del></del>			Yes	O No
3	Did the organization list any <b>former</b> officer, line 1a? If "Yes," complete Schedule J for s		stee	, key	em	ploy	/ee, ·	or h	nighest compensated en	nployee on		3		х_
4 5	For any individual listed on line 1a, is the su and related organizations greater than \$150 Did any person listed on line 1a receive or a	0,000? If "Yes,"	" cor	mple	te S	che	dule	J f	or such individual			4		X
	the organization? If "Yes," complete Sched					,						5		X
Sec 1	ction B. Independent Contractors  Complete this table for your five highest count the organization NONE	mpensated ind	lepe	nde	nt co	ontr	acto	rs ti	hat received more than	\$100,000 of comp	pensa	ition fi	om	
	(A) Name and business	address							(B) Description of s	ervices	Co	(C omper		n
								1						
								+						
				_										
	Total number of independent contractors (	noludina but s	ot !	nıtor	1 10	ther	oo be	+o-	above) who received	ore than				
2 	Total number of independent contractors (ii \$100,000 in compensation from the organization from the organization)	_	J. III	mec	. 10	C		rea	above, who received m	iore man				
											F	orm (	990 2	2009)

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

	All other organizations must comple				
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	( <b>B</b> ) Program service expenses	(C) Management and general expenses	( <b>D)</b> Fundraising expenses
1	Grants and other assistance to governments and				
	organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in				
	the U.S. See Part IV, line 22	3,500.	3,500.		
3	Grants and other assistance to governments,				
	organizations, and individuals outside the U.S.				
	See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	78,131.	77,498.	633.	
6	Compensation not included above, to disqualified	İ			
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	120 715	00 152	20 562	
7	Other salaries and wages	138,715.	99,152.	39,563.	
8	Pension plan contributions (include section 401(k)	2 016	3,329.	587.	
_	and section 403(b) employer contributions)	3,916. 14,219.	12,086.	2,133.	
9	Other employee benefits	17,675.	15,024.	2,651.	
10	Payroll taxes Fees for services (non-employees)	17,075.	13,024.		
11	` ' ' '				
a	Management Legal				
b	Accounting	6,250.		6,250.	
ď	Lobbying	0,250.		0,250.	
u	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
a	Other				
12	Advertising and promotion	-			
13	Office expenses	9,865.	8,385.	1,480.	
14	Information technology				
15	Royalties				·
16	Occupancy	52,771.	50,971.	1,800.	
17	Travel	627.	627.		
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				·
19	Conferences, conventions, and meetings	23,786.	20,687.	3,099.	
20	Interest	<u></u>			
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	6,976.	5,930.	1,046.	
23	Insurance				
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
а	National dues	279,321.	279,321.		
b	Printing & Publications	78,754.	77,392.	1,362.	-
С	Donations	42,654.	42,654.		
d	Equipment Maintenance &	8,090.	6,976.	1,114.	
е	Miscellaneous - Childre	7,852.	7,852.		
f	All other expenses	25,429.	23,177.	2,252.	
<u>25</u>	Total functional expenses Add lines 1 through 24f	798,531.	734,561.	63,970.	0.
26	Joint costs Check here   If following				
	SOP 98-2. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation				Farry 990 (2000)

Pa	rt X	Balance Sheet		*		
•	·			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		659,631.	1	716,080.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net	·	4		
	5	Receivables from current and former officers, d	rectors, trustees, key			
	İ	employees, and highest compensated employe	es Complete Part II			
	Ì	of Schedule L			5	
	6	Receivables from other disqualified persons (as	defined under section			
		4958(f)(1)) and persons described in section 49	58(c)(3)(B) Complete			
		Part II of Schedule L	<u> </u>		6	
ध	7	Notes and loans receivable, net	<u> </u>	42,224.	7	
Assets	8	Inventones for sale or use		3,598.	8	3,040. 183,034.
Ä	9	Prepaid expenses and deferred charges	<u> </u>	194,991.	9	183,034.
	10a	Land, buildings, and equipment cost or other				
		basis Complete Part VI of Schedule D	10a 173,568.			
	ь	Less: accumulated depreciation	10b 143,434.	37,110.	10c	30,134.
	11	Investments - publicly traded securities		11		
	12	Investments other securities See Part IV, line		12		
	13	Investments - program-related See Part IV, line		_13		
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11	1		15	
	16	Total assets. Add lines 1 through 15 (must equ	al line 34)	937,554.	16	932,288.
	17	Accounts payable and accrued expenses	20,626.	17	17,467.	
	18	Grants payable	ļ.		18	
	19	Deferred revenue	<u> </u>	357,609.	19	345,927.
	20	Tax-exempt bond liabilities	<u> </u>		20	·····-
es	21	Escrow or custodial account liability Complete			21	
Liabilities	22	Payables to current and former officers, director				
iat		highest compensated employees, and disqualifi	ed persons Complete Part II		Ī	
_		of Schedule L		05 506	22	20 001
	23	Secured mortgages and notes payable to unrela	·	25,506.	23	20,021.
	24	Unsecured notes and loans payable to unrelated	third parties		24	-
	25	Other liabilities Complete Part X of Schedule D	ŀ	402 741	25	383,415.
	26	Total liabilities. Add lines 17 through 25 Organizations that follow SFAS 117, check he	<b>V</b>	403,741.	26	303,413,
<b>.</b>			and complete			
ě	27	lines 27 through 29, and lines 33 and 34. Unrestricted net assets		453,567.	27	465,821.
lau	28	Temporarily restricted net assets	<u> </u>	44,050.	28	46,856.
8	29	Permanently restricted net assets	ŀ	36,196.	29	36,196.
Ĕ	23	Organizations that do not follow SFAS 117, c	30,130.	25	30,130.	
F		complete lines 30 through 34.	heck here   and			
ts	30	Capital stock or trust principal, or current funds			30	
SSe	31	Paid-in or capital surplus, or land, building, or eq	upment fund		31	<del></del>
Net Assets or Fund Balances	32	Retained earnings, endowment, accumulated in			32	
Š	33	Total net assets or fund balances		533,813.	33	548,873.
	34	Total liabilities and net assets/fund balances		937,554.	34	932,288.

Form	990 (2009) American Legion - Maine Department 01-001	8930	Pag	ge <b>12</b>
Pa	rt XI Financial Statements and Reporting		,	
			Yes	No ,
1	Accounting method used to prepare the Form 990 Cash X Accrual Other			
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
C	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit,			
	review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a		İ	i
	consolidated basis, separate basis, or both			
	X Separate basis Consolidated basis Both consolidated and separate basis			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit			
	Act and OMB Circular A-133?	3a		Х

Form **990** (2009)

**b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit

or audits, explain why in Schedule O and describe any steps taken to undergo such audits

#### Schedule DS

(Form 990)

Department of the Treasury Internal Revenue Service

### upplemental Financial Statements

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

➤ Attach to Form 990. ➤ See separate instructions.

2009
Open to Public Inspection

Employer identification number Name of the organization 01-0018930 American Legion - Maine Department Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the Part I organization answered "Yes" to Form 990, Part IV, line 6 (a) Donor advised funds (b) Funds and other accounts 1 Total number at end of year Aggregate contributions to (during year) 2 Aggregate grants from (during year) 3 Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7 Purpose(s) of conservation easements held by the organization (check all that apply) Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. Held at the End of the Tax Year Total number of conservation easements **2**a 2b Total acreage restricted by conservation easements c Number of conservation easements on a certified historic structure included in (a) 2c d Number of conservation easements included in (c) acquired after 8/17/06 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax Number of states where property subject to conservation easement is located Does the organization have a written policy regarding the periodic monitoring, inspection, handling of Yes violations, and enforcement of the conservation easements it holds? Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year > \$ Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) Yes and section 170(h)(4)(B)(ii)? In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements Part III | Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items (i) Revenues included in Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items Revenues included in Form 990, Part VIII, line 1 b Assets included in Form 990, Part X

Bart III   Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)	_		n Legion -						01-00			
Check all that apply  a   Public exhibition   d   Loan or exchange programs   Public exhibition   d   Loan or exchange programs   Public exhibition   d   Loan or exchange programs   Public exhibition   d   Loan or exchange programs   Public exhibition   d   Loan or exchange programs   Public exhibition   d   Loan or exchange programs   e   Other	Pa	o gameation maintaining										
a Public exhibition d Loan or exchange programs b Should exhibition d Loan or exchange programs b Should research e Other Preservation for future generations e of other Preservation for future generations development by the future the organization's exempt purpose in Part XIV 5 During the year, did the organization's collections of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No Part IV, the store of the programments Complete for organization answered "Yes" to Form 990, Part IV, the 9, or reported an amount on Form 990, Part X, Ine 21  1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  1b If "Yes," explain the arrangement in Part XIV and complete the following table  2 Bigning balance  2 Bigning balance  3 Did the organization include an amount on Form 990, Part X, Ine 21?  4 Ending balance  2a Did the organization include an amount on Form 990, Part X, Ine 21?  5 If "Yes," explain the arrangement in Part XIV.  Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.  1a Beginning of year balance  5 Contributions  1b Contributions  6 Cantributions  1c Not investment earnings, gains, and losses  6 Grants or scholarships  7 Administrative expenses  9 Chier expenditures for facilities and programs  1 Administrative expenses  9 Chier expenditures for facilities and programs  1 Administrative expenses  9 Chier expenditures for facilities and programs  1 Administrative expenses  9 Chier expenditures for facilities  1 Administrative expenses  9 Chier expenditures for facilities  1 Administrative expenses  9 Chier expenditures for facilities  1 Administrative expenses  9 Chier expenditures for facilities  1 Administrative expenses  9 Chier expenditures for facilities  1 Administrative expenses  1 Administrative expenses  1 Administrative expenses  1 Administrative expenses  1 Admin	3	Using the organization's acquisition, access	ion, and other recor	ds, check a	ny of the	following th	at are a	significant	use of its	collectio	n item	ıs ,
b Scholarly research e Other Preservation for future generations  4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assess to be sold to raise funds rather than to be maintained as part of the organization's collection?    Part VI   Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, Ine 9, or reported an amount on Form 990, Part X, Ine 21   Is is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?    If Yes, explain the arrangement in Part XIV and complete the following table   C Beginning balance   Amount   1c   1d   1d   1d   1d   1d   1d   1d												
c	а	Public exhibition	•	<b>ս</b>	an or exc	:hange progi	rams					
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV 5 During the year, did the organization solicit or receive donations of air, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization answered "Yes" to Form 990, Part IV, Ine 9, or reported an amount on Form 990, Part X, Ine 21  1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  1b If "Yes", explain the airrangement in Part XIV and complete the following table  1c Beginning balance  1d Additions during the year  1 Ending balance  2 Distributions during the year  1 Ending balance  2 Distributions during the year  1 Ending balance  3 Distributions during the year  1 Ending balance  2 Distributions during the year  1 Ending balance  3 Distributions during the year Interval and the year and balance in the organization answered "Yes" to Form 990, Part IV, line 10  1 Beginning of year balance  2 Drotthibutions  1 Administrative explains the airrangement in Part XIV.    Part V   Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10  2 Drotthibutions  3 Drotthibutions  4 Administrative expenses  5 Drotthibutions  5 Other expenditures for facilities and programs  6 Other expenditures for facilities and programs  7 Administrative expenses  9 End of year balance  2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment	b	Scholarly research	•	e Dot	her							
5 During the year, did the organization solicit or receive donations of art, instoncal treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?    Part IV   Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, Ine 9, or reported an amount on Form 990, Part X, the 21   Is the organization an apent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990. Part X?   If "Yes," explain the airrangement in Part XIV and complete the following table     Interest	С	Preservation for future generations										
to be sold to rase funds rather than to be mantamed as part of the organization's collection?	4	Provide a description of the organization's of	ollections and expla	iin how they	further t	he organizat	ion's exe	empt purp	ose in Par	t XIV		
Part IV   Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, Ine 9, or reported an amount on Form 990, Part X, the 21    Tall is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?   Yes   No   If "Yes," explain the airangement in Part XIV and complete the following table   Admount   Tel.   Amount   Tel.   Tel	5	During the year, did the organization solicit	or receive donations	of art, histo	orical trea	sures, or oth	ner sımıla	ar assets				
Teported an amount on Form 990, Part X, Ine 21  1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  b If "Yes," explain the airangement in Part XIV and complete the following table  C Beginning balance  d Additions during the year  E Distributions uring the year  E Distribution during the year  E Distribution during the year  E Distribution during the year  E Distribution during the year  E Distribution during the year  E Distribution during the year  E Distribution during the year  E Distribution during the year  E Distribution during the year  E Distribution during the year  E Distribution during the year  E Distribution during the year  E Distribution during the year  E Distribution during the year  E Distribution during		to be sold to raise funds rather than to be m	aintained as part of	the organiz	ation's co	ollection?				Yes		No_
1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?    Ves	Pa	rt IV Escrow and Custodial Arran	gements. Comp	lete if organ	ization a	nswered "Ye	s" to Fo	rm 990, P	art IV, line	9, or		
on Form 990, Part X?  b if "Yes," explain the airangement in Part XIV and complete the following table  c Beginning balance d Additions during the year e Distributions during the year 1 Ending balance 2 Did the organization include an amount on Form 990, Part X, line 21?  b the organization include an amount on Form 990, Part X, line 21?  b If "Yes," explain the airangement in Part XIV.    Part V   Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.    Table Beginning of year balance   (a) Current year   (b) Phor year   (c) Two years back   (d) Three years back   (e) Four years back   (e) Four years back   (e) Four years back   (e) Four years back   (e) Four years back   (f) Three years back   (e) Four years back   (f) Three years back   (f) Three years back   (f) Three years back   (f) Three years back   (f) Three years back   (f) Three years back   (f) Three years back   (f) Three years back   (f) Three years back   (f) Three years back   (f) Three years back   (f) Four years back   (f) Three years b		reported an amount on Form 990, Pa	rt X, line 21									
b If "Yes," explain the arrangement in Part XIV and complete the following table  c Beginning balance d Additions during the year e Distributions during the year f Ending balance 2a Did the organization include an amount on Form 990, Part X, kine 21? b If "Yes," explain the arrangement in Part XIV.  Part V Indowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10  1a Beginning of year balance b Contributions c Net investment earnings, gains, and losses d Grants or scholarships e Other expenditures for facilities and programs f Administrative expenses g End of year balance b Permanent endowment    g Permanent endowment    g Permanent endowment    g Permanent endowment    g Permanent endowment    g Permanent endowment    g Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment    g Permanent endowment    g Permanent    g	1a	Is the organization an agent, trustee, custoo	ian or other interme	diary for co	- ntribution	ns or other a	ssets no	t included				
Amount   1c		on Form 990, Part X?								Yes		No
Amount   1c	b	If "Yes," explain the arrangement in Part XIV	and complete the fo	ollowing tab	ole							
d Additions during the year e Distributions during the year f Ending balance 2a Did the organization include an amount on Form 990, Part X, line 21?    Yes   No		·	·	_						Amoun	t	
e Distributions during the year f finding balance	С	Beginning balance						1c				
e Distributions during the year f finding balance	d	Additions during the year						1d				
T	е							1e				
Description of investment   Part XIV	f							1f				
Description of investment Funds (a) Current year (b) Pnor year (c) Two years back (d) Three years back (e) Four years back (a) Current year (b) Pnor year (c) Two years back (d) Three years back (e) Four years back (e) Four years back (e) Four years back (e) Four years back (e) Four years back (e) Four years back (for the years back) (for the years back} (for the years back) (for the years back) (for the years back} (for the years back) (for the years back} (for th	2a	Did the organization include an amount on F	orm 990, Part X, line	217						Yes		No
Part V   Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10   Cap   Current year   (b) Prior year   (c) Two years back   (d) Three years back   (e) Four years back	b	_										
1a Beginning of year balance b Contributions c Net investment earnings, gains, and losses d Grants or scholarships e Other expenditures for facilities and programs f Administrative expenses g End of year balance 2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment ▶				nswered "Y	es" to Fo	rm 990, Part	IV, line	10				
b Contributions c Net investment earnings, gains, and losses d Grants or scholarships e Other expenditures for facilities and programs f Administrative expenses g End of year balance 2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment \( \)			(a) Current year	(b) Prio	r year	(c) Two year	rs back	(d) Three	years back	(e) Fou	years	back
b Contributions c Net investment earnings, gains, and losses d Grants or scholarships e Other expenditures for facilities and programs f Administrative expenses g End of year balance 2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment \( \)	1a	Beginning of year balance										
d Grants or scholarships e Other expenditures for facilities and programs f Administrative expenses g End of year balance 2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment  % b Permanent endowment  % c Term endowment   %  3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by (i) unrelated organizations (ii) related organizations (iii) related organizations b if "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? 4 Describe in Part XIV the intended uses of the organization's endowment funds  Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, Ine 10  Describing in related organization (a) Cost or other basis (investment)  Land b Buildings c Leasehold improvements 5 , 095 . 5 , 095 . 0 . d Equipment e Other	b				•							
d Grants or scholarships e Other expenditures for facilities and programs f Administrative expenses g End of year balance 2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment  % b Permanent endowment  % c Term endowment   %  3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by (i) unrelated organizations (ii) related organizations (iii) related organizations b if "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? 4 Describe in Part XIV the intended uses of the organization's endowment funds  Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, Ine 10  Describing in related organization (a) Cost or other basis (investment)  Land b Buildings c Leasehold improvements 5 , 095 . 5 , 095 . 0 . d Equipment e Other	С	Net investment earnings, gains, and losses										
e Other expenditures for facilities and programs  f Administrative expenses g End of year balance 2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment	d											
and programs  f Administrative expenses g End of year balance 2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment ▶	e							_				
g End of year balance  2 Provide the estimated percentage of the year end balance held as a Board designated or quasiendowment ▶	_	· ·								İ		
g End of year balance  2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment ▶	f	, •										
Provide the estimated percentage of the year end balance held as  Board designated or quasi-endowment		-	,									
a Board designated or quasi-endowment ▶	. •		r end balance held a	as								
b Permanent endowment		· · · · · · · · · · · · · · · · · · ·										
Term endowment ▶	b		%									
Are there endowment funds not in the possession of the organization that are held and administered for the organization by  (i) unrelated organizations (ii) related organizations  b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?  4 Describe in Part XIV the intended uses of the organization's endowment funds  Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10  Description of investment  (a) Cost or other basis (investment)  (b) Cost or other basis (other)  (c) Accumulated depreciation  (d) Book value  Buildings  c Leasehold improvements  5,095.  5,095.  0.  4 Equipment  6 Equipment  9 Other	c		<del></del> -									
Yes   No   (i)   unrelated organizations   3a(i)	3a	· -	ssion of the organiz	ation that a	re held a	nd administe	ered for t	he organiz	ration			
(ii) unrelated organizations (iii) related organizations b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?  4 Describe in Part XIV the intended uses of the organization's endowment funds  Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10  Description of investment  (a) Cost or other basis (investment)  (b) Cost or other basis (other)  (c) Accumulated depreciation  (d) Book value  4 Land  5 Buildings  C Leasehold improvements  5 , 095.  1 138,339.  30,134.  6 Other	-		oolon or the organiz								Yes	No
(ii) related organizations b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?  4 Describe in Part XIV the intended uses of the organization's endowment funds  Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10  Description of investment  (a) Cost or other basis (investment)  (b) Cost or other basis (other)  (c) Accumulated depreciation  (d) Book value  (d) Book value  (e) Buildings  (b) Buildings  (c) Leasehold improvements  (d) Book value  (e) Book value  (f) Book value		-								3a(i)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?  4 Describe in Part XIV the intended uses of the organization's endowment funds  Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10  Description of investment  (a) Cost or other basis (investment)  (b) Cost or other basis (other)  (c) Accumulated depreciation  (d) Book value depreciation  1a Land  b Buildings  c Leasehold improvements  5,095.  5,095.  0.  d Equipment  6 Other		•										
Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, Inne 10  Description of investment (a) Cost or other basis (investment) basis (other) (c) Accumulated depreciation  1a Land b Buildings c Leasehold improvements 5,095. 5,095. 0.  d Equipment 168,473. 138,339. 30,134.	b		s listed as required o	on Schedule	R?							
Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10  Description of investment (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation  1a Land										(52)		
Description of investment  (a) Cost or other basis (investment)  (b) Cost or other basis (other)  (c) Accumulated depreciation  (d) Book value  (d) Book value  (e) Equipment (f) Cost or other basis (other)  (g) Cost or other basis (other)  (h) Cost or other basis (other)  (h) Cost or other basis (other)  (h) Cost or other basis (other)  (h) Cost or other basis (other)  (h) Cost or other basis (other)  (h) Cost or other basis (other)  (h) Cost or other basis (other)  (h) Equipment basis (other)  (h) Cost or other basis (other)  (h) Equipment basis (other)  (h) Cost or other basis (other)  (h) Cost or other basis (other)  (h) Cost or other basis (other)  (h) Cost or other basis (other)  (h) Equipment basis (other)  (h) Equipment basis (other)  (h) Equipment basis (other)  (h) Cost or other basis (other)  (h) Equipment	_					, Part X, line	10					
basis (investment)         basis (other)         depreciation           1a Land         5         5         5         0								ccumulate	ed	(d) Bool	c value	÷
1a Land         b Buildings         c Leasehold improvements       5,095.       5,095.       0.         d Equipment       168,473.       138,339.       30,134.         e Other       100,000. </td <td></td> <td>2000 pilot of moodinging</td> <td>1 ' '</td> <td>I</td> <td></td> <td></td> <td></td> <td></td> <td>4</td> <td>, 2, 200</td> <td></td> <td>-</td>		2000 pilot of moodinging	1 ' '	I					4	, 2, 200		-
b Buildings c Leasehold improvements d Equipment e Other  5,095. 5,095. 5,095. 0. 138,339. 30,134.	12	Land				. ,				•		
c Leasehold improvements       5,095.       5,095.       0.         d Equipment e Other       168,473.       138,339.       30,134.	_			<del></del>	•				<del></del>	<u>-</u>		
d Equipment 168,473. 138,339. 30,134. e Other	5	_	5	095				5 N	95.			0
e Other	ں ہم	·			-					3	0 1	
	_		100,	-, -,				± J J , J	<del></del>		<u>-                                    </u>	<u> </u>
			gual Form 990 Part	X. column	(B) line 1	O(c) )	L .			3	0 1	34.

Schedule D (Form 990) 2009

Part VII Investments - Other Securities. See Form 990, Part X, line 12  (a) Description of security or category (including name of security)  (b) Book value  (c) Method of value Cost or end-of-year method of control bold occurrence.		
(including name of security)  Cost or end-of-year management of security  Cost or end-of-year management of security		
Clanaly hald accepts interests		
Closely-held equity interests		
Other		
<del> </del>		
	· <del>-</del> ·	
		•
	· · · · · · · · · · · · · · · · · · ·	
Total (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶		
Part VIII Investments - Program Related. See Form 990, Part X, line 13		
(c) Method of val		<del></del>
Cost or end-of-year m	arket value	
	<del>_</del>	
Total (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		
Part IX Other Assets. See Form 990, Part X, line 15		
(a) Description	(b) Book val	ue
	-	
	-	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15 )	•	
Part X Other Liabilities. See Form 990, Part X, line 25	<del>'</del>	
(a) Description of liability (b) Amount		
Federal income taxes		
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)  2. FIN 48 Footnote In Part XIV. provide the text of the footnote to the organization's financial statements that reports the organization.	<del></del>	

	edule D (Form 990) 2009 American Legion - Maine De				)18930 Page 4
Pa	rt XI Reconciliation of Change in Net Assets from Form 990 to	Audited Fina	ncial Stat	ements	
1	Total revenue (Form 990, Part VIII, column (A), line 12)		1		813,591.
2	Total expenses (Form 990, Part IX, column (A), line 25)		2		798,531.
3	Excess or (deficit) for the year Subtract line 2 from line 1		_3		15,060.
4	Net unrealized gains (losses) on investments		4		
5	Donated services and use of facilities		5		· ·
6	Investment expenses		6		
7	Prior period adjustments		7		
8	Other (Describe in Part XIV)		8		
9	Total adjustments (net) Add lines 4 through 8		9		0.
10 Par	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and tall. Reconciliation of Revenue per Audited Financial Stateme	10 Due per l	Return	15,060.	
1	Total revenue, gains, and other support per audited financial statements	THE WILLTHOU	nde per i	1	813,591.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				013,331.
ے a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b		-	
C	Recoveries of prior year grants	2c 2c	<del></del>	-	
d	Other (Describe in Part XIV.)	2d	_	<b>┤</b>	
e	Add lines 2a through 2d	_ <u>zu</u>		2e	0.
3	Subtract line 2e from line 1			3	813,591.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			3	013,331.
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV.)	4b		┥	
	Add lines 4a and 4b	10		4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	813,591.
	rt XIII Reconciliation of Expenses per Audited Financial Stateme	ents With Exp	enses per		02070321
1	Total expenses and losses per audited financial statements		•	1	798,531.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
а	Donated services and use of facilities	2a			
b	Prior year adjustments	2b	-	7	
С	Other losses	2c		7	
d	Other (Describe in Part XIV.)	2d		7	
е	Add lines 2a through 2d		•	2e	0.
3	Subtract line 2e from line 1			3	798,531.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV.)	4b		]	
С	Add lines 4a and 4b			4c	0.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	798,531.
Par	t XIV Supplemental Information				
	plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III a 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XII, lines 2d and 4b Also comp				
		note this part to pro			
•					
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#### SCHEDULE O (Form 990)

**Supplemental Information to Form 990** 

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.

Attach to Form 990.

2009
Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

American Legion - Maine Department

Employer identification number 01 - 0018930

110110011 2031011 11
Form 990, Part III, Line 4d, Other Program Services:
Convention - Reports the revenues and expenses from convention for
Maine Department Legionnaires.
Expenses \$ 36615. including grants of \$ 0. Revenue \$ 0.
The Maine Legionnaire
Expenses \$ 45791. including grants of \$ 0. Revenue \$ 0.
Children, Youth, and Americanism
Expenses \$ 11779. including grants of \$ 0. Revenue \$ 0.
Daniel E. Lambert Post No. 178
Expenses \$ 5938. including grants of \$ 0. Revenue \$ 0.
Form 990, Part VI, Section B, line 11: Form 990 Part VI Line 10: The
Board of Directors recieve a copy of the tax return. The finance committee
reviews the return and then the return is signed.
Form 990, Part VI, Section C, Line 19: Form 990, Part VI, Line 19 - The
American Legion provides its governing documents, conflict of interest
policy and financial statements available for public inspection upon
request by a third party.
Part XI - Financial Statements and Reporting
Line 2c -
The organization did not change either its oversight process or

#### SCHEDULE O

Department of the Treasury

Internal Revenue Service

(Form 990)

## **Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.

Attach to Form 990.

2009
Open to Public Inspection

Name of the organi	Legion - Maine Department						Employer identification number 01-0018930				
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