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Form 990-EZ

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.

2009

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2009 calendar year, or tax year beginning 06-01-2009

, and ending 05-31-2010

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 AMERICAN LEGION DEPARTMENT OF WYOMING	D Employer identification number 83-0102565
Number and street (or P O box, if mail is not delivered to street address) 1320 HUGUR AVENUE	E Telephone number (307) 634-3035
City or town, state or country, and ZIP + 4 CHEYENNE, WY 82001	F Group Exemption Number ► 0925

► Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts
must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method
► Cash Accrual
Other (specify) ►

I Website: ► www.wylegion.org

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 ► \$ 179,191

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

1 Contributions, gifts, grants, and similar amounts received	1	160,488
2 Program service revenue including government fees and contracts	2	11,488
3 Membership dues and assessments	3	
4 Investment income	4	4,220
5a Gross amount from sale of assets other than inventory	5a	
b Less cost or other basis and sales expenses	5b	0
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		
6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ►		
a Gross revenue (not including \$ of contributions reported on line 1)	6a	0
b Less direct expenses other than fundraising expenses	6b	0
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	0
7a Gross sales of inventory, less returns and allowances	7a	2,995
b Less cost of goods sold	7b	1,803
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		
8 Other revenue (describe ►)	8	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	177,388
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	77,363
13 Professional fees and other payments to independent contractors	13	5,339
14 Occupancy, rent, utilities, and maintenance	14	5,802
15 Printing, publications, postage, and shipping	15	14,054
16 Other expenses (describe ►)	16	88,758
17 Total expenses. Add lines 10 through 16	17	191,316
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-13,928
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	206,784
20 Other changes in net assets or fund balances (attach explanation)	20	
21 Net assets or fund balances at end of year Combine lines 18 through 20	21	192,856

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	154,004	22 144,947
23 Land and buildings	66,896	23 63,925
24 Other assets (describe ►)	3,401	24 1,129
25 Total assets	224,301	25 210,001
26 Total liabilities (describe ►)	17,517	26 17,145
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	206,784	27 192,856

Part III Statement of Program Service Accomplishments (See the instructions for Part III)			Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)
What is the organization's primary exempt purpose?			
1) TO UPHOLD & DEFEND THE CONSTITUTION OF THE UNITED STATES 2) TO PROMOTE PEACE & GOOD WILL AMONG THE PEOPLES OF THE UNITED STATES & ALL THE NATIONS OF THE EARTH 3) TO PRESERVE THE MEMORIES & INCIDENTS OF THE WORLD WARS & THE OTHER GREAT HOSTILITIES FOUGHT TO UPHOLD DEMOCRACY 4) TO CEMENT THE TIES & COMRADESHIP BORN OF SERVICE & 5) TO CONSECRATE THE EFFORTS OF ITS MEMBERS TO MUTUAL HELPFULNESS & SERVICE TO THEIR COUNTRY			
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			
28 AMERICAN LEGION'S COMMITMENT TO NATION'S YOUTH VIA SCHOLARSHIPS, CHILD WELFARE FOUNDATION & YOUTH PROGRAMS, BOYS STATE, HIGH SCHOOL RODEO, ORATORICAL, & BASEBALL 2400 YOUTH BENEFITED (Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	
29 VETERANS ARE ASSISTED WITH VA HEALTHCARE, ACCESS TO EMPLOYMENT & BUSINESS OPPORTUNITIES, & ASSISTANCE WITH DISABILITY CLAIMS 25,350 VETERANS & FAMILIES ASSISTED (Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	
30 (Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a	
31 Other program services (attach schedule) (Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)		32	

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	0	
b	Gross receipts, included on line 9, for public use of club facilities	39b	0	
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 ► <u>JULIE RUST</u> Telephone no ► <u>(307) 634-3035</u> 1320 HUGUR AVE Located at ► <u>CHEYENNE, WY</u> ZIP + 4 ► <u>82001</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)? If "Yes," enter the name of the foreign country ►		42b	No
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.? If "Yes," enter the name of the foreign country ►		42c	No
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		
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	46	
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"		

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

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
NONE		

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 <u>JULIE A RUST DEPT ADJUTANT</u> Type or print name and title	2010-08-16 Date	

Paid Preparer's Use Only	Preparer's signature <u>Amy J Fenimore</u>	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>ALL ACCOUNTED FOR 1505 E 16TH ST CHEYENNE, WY 820014939</u>			EIN <input checked="" type="checkbox"/>

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

Additional Data

Software ID:
Software Version:
EIN: 83-0102565
Name: AMERICAN LEGION DEPARTMENT OF WYOMING

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
GARY SWANLUND 5220 DANIELLE CT CHEYENNE, WY 82009	DIST 6 PST CMDR 15 00	0		
TERRY MILLER PO BOX 1493 GILLETTE, WY 82717	DIST 5 PST CMDR 35 00	0		
KEITH DAVIDSON PO BOX 540 SHERIDAN, WY 82801	DIST 5 CMDR 15 00	0		
BARRY GASDEK 1969 JEFFERSON ST LARAMIE, WY 82070	DIST 3 PST CMDR 15 00	0		
RANDY REED 622 SAGEBRUSH DR WORLAND, WY 82401	DIST 4 CMDR 15 00	0		
MARVIN WOHLTZ PO BOX 1925 GLEN ROCK, WY 82637	DIST 2 CMDR 15 00	0		
BILL FRYE 2016 VAN LENNEN AVE CHEYENNE, WY 82001	DIST 6 CMDR 35 00	0		
RON WOOD 215 FOX ST SHERIDAN, WY 82801	DEPT 2ND V CMDR 35 00	0		
IVAN WITTOW 2826 LANE 45 BASIN, WY 82410	DIST 4 PST CMDR 35 00	0		
STAN LOWE 97 PRIMROSE CASPER, WY 82604	DIST 3 CMDR 35 00	0		
JOHN SWIFT 309 10TH ST WHEATLAND, WY 82201	DIST 2 PST CMDR 35 00	0		
MIKE HAWKINS PO BOX 67 LA BARGE, WY 83123	DIST 1 PST CMDR 35 00	0		
GL JAKE JACOBS 2334 EAST A ST TORRINGTON, WY 82240	NTL EXEC CMTMN 20 00	0		
HUGO LENZ 707 CIRCLE DR WHEATLAND, WY 82201	DEPT 1ST V CMDR 35 00	0		
NELS LOFGREN 385 CONRAD BUFFALO, WY 82834	DEPT COMMANDER 35 00	0		
RICHARD BURCHELL 206 BROKEN CIRCLE DR EVANTSTON, WY 82930	DIST 1 CMDR 20 00	0		
STEPHAN RENNELL PO BOX 308 LA BARGE, WY 83123	PAST DEPT CMDR 35 00	0		
JULIE RUST 1501 E 22ND ST CHEYENNE, WY 82001	DEPT ADJUTANT 30 00	26,400	500	6,806

TY 2009 General Explanation Attachment

Name: AMERICAN LEGION DEPARTMENT OF WYOMING**EIN:** 83-0102565**Software ID:** 09000047**Software Version:** 2009v1.3

Identifier	Return Reference	Explanation
		Statement 7Form 990, Part VI, Line 76Activities Not Previously Reported to the IRSExplanation of change in Fund Balance Two programs/funds have been included in this return which were inadvertently left out of previous returns One program/fund is simply a scholarship fund which earns interest and disburses approximately \$1,500 in scholarships each year This fund is called the "EA Blackmore Scholarship Fund" and was a trust until sometime in the late 1970's at which time, the trust was terminated It is not known when activity of this fund was last reported At the beginning of fiscal year 2002-2003 this fund held checking and short term investments totalling \$28,188 During fiscal year '02-'03 the fund earned \$2,341 in interest income, disbursed \$1,500 in scholarships and incurred \$18 in investment fees, thus, leaving an end of year balance of \$29,011 Over the years, as this fund has been diminished it has been reconstituted with American Legion Department funds The second program/fund is the "Wyoming High School Rodeo Association" which is sponsored by the American Legion Department This program has a separate board of directors from the American Legion Department and its books and records are maintained in offices separate from the American Legion Department offices This program started with a checking account which was accounted for within the American Legion Department Over the years this program grew and its operations and accounting were controlled by a separate board of directors The original checking account activity continued to be reported by the American Legion Department as special event income and expense, however, additional activity from newer checking/savings accounts was inadvertently not reported At the beginning of fiscal year 2002-2003 the original checking account had a balance of \$2,381 which was reported on the American Legion Department's Form 990 for FY '01-'02 The Wyoming High School Rodeo Association fund also had other checking and savings accounts totalling \$40,640 During FY '02-'03 the original checking account was closed and combined with the newer checking/saving accounts and the year end balance was \$36,505 The FY '02-'03 activity of all of this fund's accounts is reported within this Form 990

TY 2009 Other Assets Schedule

Name: AMERICAN LEGION DEPARTMENT OF WYOMING**EIN:** 83-0102565**Software ID:** 09000047**Software Version:** 2009v1.3

Description	Beginning of Year Amount	End of Year Amount
Machinery and Equipment	347	
Inventories	1,710	
Furniture and Fixtures	1,344	1,129

TY 2009 Other Expenses Schedule

Name: AMERICAN LEGION DEPARTMENT OF WYOMING**EIN:** 83-0102565**Software ID:** 09000047**Software Version:** 2009v1.3

Description	Amount
VIP GUEST EXPENSES	766
Travel	10,007
PROGRAM SUPPLIES	36,810
PROGRAM SERVICES	4,729
OFFICERS SUPPLIES	12,980
Office Expenses	8,735
MISC EXPENSE	2,088
EQUIP REPAIRS	1,826
DUES & SUBSCRIPTIONS	352
Depreciation	3,533
Conferences, Conventions, and Meetings	6,325
BANK SERVICE CHARGES	159
Advertising and Promotion	100

TY 2009 Other Liabilities Schedule

Name: AMERICAN LEGION DEPARTMENT OF WYOMING**EIN:** 83-0102565**Software ID:** 09000047**Software Version:** 2009v1.3

Description	Beginning of Year Amount	End of Year Amount
Accounts Payable and Accrued Expenses	17,517	17,145