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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 07-01-2009

, and ending 06-30-2010

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 AMVETS POST 27	D Employer identification number 34-1112155
Number and street (or P O box, if mail is not delivered to street address) 235 EAST GALEN STREET	E Telephone number
City or town, state or country, and ZIP + 4 BUCYRUS, OH 44820	F Group Exemption Number ►

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

G Accounting method  Cash  Accrual  
Other (specify) ►

I Website: ► N/A

J Tax-Exempt status (check only one)  501(c) (19) (insert no)  4947(a)(1) or  527H 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 ► \$ 328,136

## 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	6,444
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	3,085
4	Investment income	4	22,639
5a	Gross amount from sale of assets other than inventory	5a	
b	Less cost or other basis and sales expenses	5b	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ►	6c	
a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
b	Less direct expenses other than fundraising expenses	6b	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7c	173,213
7a	Gross sales of inventory, less returns and allowances	7a	293,233
b	Less cost of goods sold	7b	120,020
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	2,735
8	Other revenue (describe ►)	9	208,116
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		
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	114,295
13	Professional fees and other payments to independent contractors	13	7,750
14	Occupancy, rent, utilities, and maintenance	14	32,882
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ►)	16	68,970
17	<b>Total expenses.</b> Add lines 10 through 16	17	223,897
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-15,781
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	566,659
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	550,878

## 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	191,901	22 186,789
23 Land and buildings	369,851	23 360,053
24 Other assets (describe ►)	9,661	24 8,087
25 <b>Total assets</b>	571,413	25 554,929
26 <b>Total liabilities</b> (describe ►)	4,754	26 4,051
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	566,659	27 550,878



<b>Part V Other Information</b> (Note the statement requirements in the instructions for Part V.)			<b>Yes</b>	<b>No</b>
<b>33</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<b>33</b>	No
<b>34</b>	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		<b>34</b>	No
<b>35</b>	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T			
<b>a</b>	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?		<b>35a</b>	No
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		<b>35b</b>	
<b>36</b>	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		<b>36</b>	No
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions ►	<b>37a</b>		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year?		<b>37b</b>	No
<b>38a</b>	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		<b>38a</b>	No
<b>b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved	<b>38b</b>		
<b>39</b>	<i>Section 501(c)(7) organizations.</i> Enter	<b>39a</b>		
<b>a</b>	Initiation fees and capital contributions included on line 9	<b>39b</b>		
<b>b</b>	Gross receipts, included on line 9, for public use of club facilities			
<b>40a</b>	<i>Section 501(c)(3) organizations.</i> Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____			
<b>b</b>	<i>Section 501(c)(3) and 501(c)(4) organizations.</i> 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		<b>40b</b>	
<b>c</b>	<i>Section 501(c)(3) and 501(c)(4) organizations.</i> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____			
<b>d</b>	<i>Section 501(c)(3) and 501(c)(4) organizations.</i> Enter amount of tax on line 40c reimbursed by the organization ► _____			
<b>e</b>	<i>All organizations.</i> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		<b>40e</b>	No
<b>41</b>	List the states with which a copy of this return is filed ► OH _____			
<b>42a</b>	The organization's books are in care of ► AMVETS _____ Telephone no ► (419) 562-4571			
	235 EAST GALEN ST Located at ► BUCYRUS, OH _____		ZIP + 4	44820
<b>b</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)?		<b>42b</b>	No
	If "Yes," enter the name of the foreign country ► _____			
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>			
<b>c</b>	At any time during the calendar year, did the organization maintain an office outside of the U.S.?		<b>42c</b>	No
	If "Yes," enter the name of the foreign country ► _____			
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here ► <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► <b>43</b>			
<b>44</b>	Did the organization maintain any donor advised funds? If "Yes," <i>Form 990 must be completed instead of Form 990-EZ.</i>		<b>44</b>	No
<b>45</b>	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," <i>Form 990 must be completed instead of Form 990-EZ.</i>		<b>45</b>	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.

	<b>Yes</b>	<b>No</b>
<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>	
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<b>47</b>	
<b>48</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<b>48</b>	
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?	<b>49a</b>	
<b>b</b> If "Yes," was the related organization a section 527 organization?	<b>49b</b>	
<b>50</b> 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."		

<b>(a)</b> Name and address of each employee paid more than \$100,000	<b>(b)</b> Title and average hours per week devoted to position	<b>(c)</b> Compensation	<b>(d)</b> Contributions to employee benefit plans & deferred compensation	<b>(e)</b> Expense account and other allowances

**50(f)** Total number of other employees paid over \$100,000 . . . . . ► \_\_\_\_\_

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

<b>(a)</b> Name and address of each independent contractor paid more than \$100,000	<b>(b)</b> Type of service	<b>(c)</b> Compensation

**51(d)** Total number of other independent contractors each receiving over \$100,000 . . . . . ► \_\_\_\_\_

<b>Please Sign Here</b>	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 DELMAR CLICK SERVICE OFFICER Type or print name and title	Date 2010-08-19	

<b>Paid Preparer's Use Only</b>	Preparer's signature JAMES B PIGMAN CPA	Date 2010-10-07	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identifying number (See instructions) PIGMAN BROWN & MCCELLIGOTT LTD
	Firm's name (or yours if self-employed), address, and ZIP + 4 201 WEST CHARLES STREET BUCYRUS, OH 44820			EIN <input checked="" type="checkbox"/> Phone no (419) 562-6286

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

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 34-1112155  
**Name:** AMVETS POST 27

**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
CHARLES CHRISTMAN 235 GALEN ST 235 GALEN ST BUCYRUS, OH 44820	COMMANDER 0	0		
DEAN WILLIAMS 235 GALEN ST 235 GALEN ST BUCYRUS, OH 44820	1ST VICE PRE 0	0		
CARL LYKINS 235 GALEN ST 235 GALEN ST BUCYRUS, OH 44820	2ND VICE PRE 0	0		
DOUG BOWEN 235 GALEN ST 235 GALEN ST BUCYRUS, OH 44820	3RD VICE PRE 0	0		
JOHN VAN METER 235 GALEN ST 235 GALEN ST BUCYRUS, OH 44820	FINANCE 0	0		
DELMAR CLICK 235 GALEN ST 235 GALEN ST BUCYRUS, OH 44820	SERVICE OFFI 0	23,725		
ROBERT PFAHLER 235 GALEN ST 235 GALEN ST BUCYRUS, OH 44820	ADJUTANT 0	0		
DICK ADAMS 235 GALEN ST 235 GALEN ST BUCYRUS, OH 44820	JUDGE AD 0	0		
DWIGHT LEONHART 235 GALEN ST 235 GALEN ST BUCYRUS, OH 44820	PROB MARSHA 0	0		

Form 4562

Depreciation and Amortization  
(Including Information on Listed Property)

OMB No 1545-0172

2009

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No 67Name(s) shown on return  
AMVETS POST 27Business or activity to which this form relates  
AMVETS POST 27Identifying number  
34-1112155**Part I Election To Expense Certain Property Under Section 179***Note: If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses . . . . .	1	250,000
2 Total cost of section 179 property placed in service (see instructions) . . . . .	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	3	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0- . . . . .	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions . . . . .	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6				
7 Listed property Enter the amount from line 29	7			
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8			
9 Tentative deduction Enter the <b>smaller</b> of line 5 or line 8	9			
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10			
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11			
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12			
13 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 11 ►	13			

**Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**

<b>Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)</b>		
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	5,140

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	6,099
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ►		

**Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property		25 yrs			S/L	
h Residential rental property		27 5 yrs	MM		S/L	
		27 5 yrs	MM		S/L	
i Nonresidential real property		39 yrs	MM		S/L	
			MM		S/L	

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year		12 yrs			S/L	
c 40-year		40 yrs	MM		S/L	

**Part IV Summary (see instructions)**

21 Listed property Enter amount from line 28	21	
22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	11,239
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V**

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25	Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)				25			

**26** Property used more than 50% in a qualified business use

	%							
	%							
	%							

**27** Property used 50% or less in a qualified business use

	%			S/L -				
	%			S/L -				
	%			S/L -				

**28** Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1

28

**29** Add amounts in column (i), line 26 Enter here and on line 7, page 1

29

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31						
32						
33						
34	Yes	No	Yes	No	Yes	No
35						
36						

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

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

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	
39	Do you treat all use of vehicles by employees as personal use?	
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	
41	Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)	

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) A amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) A amortization for this year
42	A amortization of costs that begins during your 2009 tax year (see instructions)				

43	A amortization of costs that began before your 2009 tax year	43
44	Total. Add amounts in column (f) See the instructions for where to report	44

## TY 2009 Compensation Explanation

**Name:** AMVETS POST 27

**EIN:** 34-1112155

Person Name	Explanation
CHARLES CHRISTMAN	
DEAN WILLIAMS	
CARL LYKINS	
DOUG BOWEN	
JOHN VAN METER	
DELMAR CLICK	
ROBERT PFAHLER	
DICK ADAMS	
DWIGHT LEONHART	

## TY 2009 General Explanation Attachment

**Name:** AMVETS POST 27**EIN:** 34-1112155

Identifier	Return Reference	Explanation
GENERAL ELECTIONS		YEAR ENDED JUNE 30, 2010 34-1112155 AMVETS POST 27 235 EAST GALEN STREET BUCYRUS, OH 44820 ELECTING OUT OF THE 50% BONUS DEPRECIATION ALLOWANCE FOR ALL ELIGIBLE DEPRECIABLE PROPERTY THE TAXPAYER ELECTS OUT OF THE 50% FIRST-YEAR BONUS DEPRECIATION ALLOWANCE UNDER IRC SECTION 168(K) FOR ALL ELIGIBLE ASSET CLASSES OF DEPRECIABLE PROPERTY ACQUIRED AFTER DECEMBER 31, 2007 THIS ELECTION APPLIES TO ALL ELIGIBLE DEPRECIABLE PROPERTY PLACED IN SERVICE DURING THE TAX YEAR

## TY 2009 Other Assets Schedule

**Name:** AMVETS POST 27**EIN:** 34-1112155

Description	Beginning of Year Amount	End of Year Amount
INVENTORIES FOR SALE OR USE	4,471	4,334
EQUIPMENT	99,095	99,095
LESS ACCUMULATED DEPRECIATION	94,810	96,247
FURNITURE AND FIXTURES	22,406	22,406
LESS ACCUMULATED DEPRECIATION	22,406	22,406
DEPOSIT - WORKERS COMP.	155	155
LIQUOR LICENSE	750	750
	9,661	8,087

## TY 2009 Other Expenses Schedule

**Name:** AMVETS POST 27**EIN:** 34-1112155

Description	Amount
AMVETS POST 27	
OFFICE SUPPLIES	32
POSTAGE	45
OFFICE EXPENSE	196
BANK SERVICE CHARGE	105
DONATIONS	755
DUES AND SUBSCRIPTIONS	247
ENTERTAINMENT	5,650
LICENSES & PERMITS	1,080
MISCELLANEOUS EXPENSE	2,916
DONATIONS	180
DUES AND SUBSCRIPTIONS	170
MISCELLANEOUS EXPENSE	2,354
TELEPHONE	2,143
UTILITIES	19,328
TAXES, REAL ESTATE	486
RENTAL REAL ESTATE	
ADVERTISING	200
MISCELLANEOUS EXPENSE	105
EXPENSES	
OFFICE SUPPLIES	1,195
OFFICE EXPENSE	1,319
POSTAGE	22
SEC MEETINGS & CONVENTIONS	4,825
ADVERTISING	3,004
BANK SERVICE CHARGE	135
DONATIONS	4,499
DUES AND SUBSCRIPTIONS	2,716
ENTERTAINMENT	200
INSURANCE - GENERAL	5,024

Description	Amount
LICENSES & PERMITS	40
MISCELLANEOUS EXPENSE	3,129
TAXES, REAL ESTATE	4,370
REPAIR & MAINTENANCE - CL	1,707
AMVETS DEPT. OF OHIO	793

## TY 2009 Other Liabilities Schedule

**Name:** AMVETS POST 27**EIN:** 34-1112155

Description	Beginning of Year Amount	End of Year Amount
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	4,754	4,051
	4,754	4,051

## TY 2009 Other Revenues Schedule

**Name:** AMVETS POST 27**EIN:** 34-1112155

Description	Amount
MISCELLANEOUS	2,735