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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)

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

N1027 10/04/2010 10 54 AM OMB No 1545-0047 2009

Open to Public Inspection

<u>A</u>	For the 200	9 calendar y	ear, or tax year beginning 07/01/09, and ending 06/30/10		•		
В	Check if applica		C Name of organization AMERICAN LEGION POST 28		D Emple	yer identifi	ication number
	Address chang	e use IRS label or	BONNIE_SLOAN				
	Name change	print or	Doing Business As		35-	07192	:32
\exists	Initial return	type.	Number and street (or P O box if mail is not delivered to street address)	om/suite	E Telepi	none number	r
님		See Specific	1930 MCDONALD LANE		812	<u>-945-</u>	1944
\sqcup	Termination	Instruc-	City or town, state or country, and ZIP + 4		G Gross reco	epts \$	908,945
	Amended return	n tions.	NEW ALBANY IN 47150				
П	Application per	nding F Name	e and address of pnncipal officer		H(a) Is this	a group return t	for
_		-			affiliat		Yes X No
					H(b) Are all include	amiliates [Yes No
					If "No,	' attach a list. (s	see instructions)
	Tax-exempt		501(c) (4) ◄ (Insert no) 4947(a)(1) or 527				
<u>J</u>	Website:				H(c) Group	exemption nun	nber 🕨
*****	Type of organi			f formation		M State of le	gal domicile
	'art I	Summa					
		•	the organization's mission or most significant activities				
ຸ 8			TIONS TO OTHER ORGANIZATIONS AND ACTIVITIES OF				
	M	embers (OF ORGANIZATION				
76		_	(**)				
ŶĠ	1		▶ if the organization discontinued its operations or disposed of more than 25% of	of its net asse	1 1		
3	l .		g members of the governing body (Part VI, line 1a)		3		
≥ 50	•	•	endent voting members of the governing body (Part VI, line 1b)		4		
≥ ₹	1		employees (Part V, line 2a)		5	11	
٦٤			volunteers (estimate if necessary)		6		
Revenue Activities & Governance			lated business revenue from Part VIII column (C) line 12		7a		
<u> </u>	b Net	unrelated bu	isiness taxable income from Form 990-T, line 34 CEIVED	Prior Year	7b	Cur	O Tent Year
1	8 Con	tributions an	d grants (Part VIII, line 1h)		,355		3,262
2			revenue (Part VIII, line 1h) The (Part VIII, line 2g) The (Part VIII, column (A), lines 3, 4, and 7d) Part VIII, column (A), lines 5, 6d, 8d, 9d, 100 (2nt VIII)		,755	·	23,002
S S	1		me (Part VIII, column (A), lines 3, 4, land 7d)		,960		1,166
æ			Part VIII, column (A), lines 5, 6d, 8c 9c, 10 (2017) 10		,387		612,281
	1		add lines 8 through 11 (must equal Part VIII, column (A) sline 12)		, 457		639,711
			ar amounts paid (Part IX, column (A), lines 1-3)		,640		20,433
	14 Ben	efits paid to	or for members (Part IX, column (A), line 4)				
ø	15 Sala	ries, other c	ompensation, employee benefits (Part IX, column (A), lines 5–10)	231	.,376		226,549
nse	16a Prof	essional fun	draising fees (Part IX, column (A), line 11e)				
Expenses	b Tota	al fundraising	expenses (Part IX, column (D), line 25) ▶				
ij	17 Othe	er expenses	(Part IX, column (A), lines 11a-11d, 11f-24f)	352	721		354,861
	18 Tota	i expenses	Add lines 13–17 (must equal Part IX, column (A), line 25)	600	,737		601,843
	19 Rev	enue less ex	penses Subtract line 18 from line 12		,280		<u>37,868</u>
Net Assets or	3	=		ginning of Curr	$\overline{}$	End	d of Year
88e	20 Tota	al assets (Pa			392		833,538
det A	21 Tota		Part X, line 26)		,260		8,538
			nd balances Subtract line 21 from line 20	/6/	,132		825,000
	Part II		re Block				
		and belief(i	lties of perjury, I declare that I have examined this return, including accompanying schedules and t is bode, correct, and complete. Declaration of preparer (other than officer) is based on all informat	statements, ar tion of which pi	nd to the be reparer bas	st of my know any knowler	wledge dae
ei.	~~	\ \X\	A' A A R. A.	·	. /	15-10	
Sig He	_	ZAZ Sizzati	ure of officer		-	13-70	
116		Signati	AND A ROCHE JR		Date		
		Type o	r print name and title				
				Check if			s identifying number
Pa	id	Preparer's signature		solf-		(see instru	uctions)
	eparer's	orginature	Marc J. McCormick, CPA 10/04/	10 employe			382234 -1600033
	e Only	Firm's name			EIN D	62-	-1690032
	•	if self-emplo address, an			Phone	Q12_(0/5_5226
<u></u>	u the IDC d	L			no	017_2	945-5236
_			eturn with the preparer shown above? (see instructions)				Yes No orm 990 (2009)
DA		ici anu rape	more reduction Act Robos, see the separate instructions.			F	rorm 33U (2009)

The remaining the second	AMERICAN LEGION		0719232	Page 2
1 Briefly describ	be the organization's mission	rvice Accomplishments ORGANIZATIONS AND ACTIVI	TIES OF	
the prior Form	ization undertake any significa n 990 or 990-EZ? Tribe these new services on Sc	nt program services during the year which were no	ot listed on	Yes X No
services? If "Yes," descr Describe the e Section 501(c)	ribe these changes on Schedu exempt purpose achievements c)(3) and 501(c)(4) organization	ake significant changes in how it conducts, any police O for each of the organization's three largest programs and section 4947(a)(1) trusts are required to repute the discountry of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to report of the section 4947 (a)(1) trusts are required to the section 4947 (a)(1) trusts are requ	am services by expenses port the amount of grants and	Yes X No
		549,550 including grants of \$ ORGANIZATIONS AND ACTIVI ATION	20,433) (Revenue \$ CTIES OF	,
4b (Code ACTIVITI)) (Expenses \$ ES FOR MEMBERS	52,293 including grants of \$ OF ORGANIZATION) (Revenue \$)
4c (Code) (Expenses \$	including grants of \$) (Revenue \$)
				· .

(Expenses \$

4e Total program service expenses ▶

including grants of \$ 601,843

Form **990** (2009)

) (Revenue \$

Part IV Checklist of Required Schedules

3 Dut 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 II Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part III Section 501(c)(4), 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 Did the organization maintain any donor advised funds or any similar funds or accounts? If "Yes," complete Schedule D, Part III Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic articutes? If "Yes," complete Schedule D, Part III Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part III Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part VII Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, vir. (187) in the organization report an amount for lease type organization, hold assets in term, permanent, or quasi-endowners? If "Yes," complete Schedule D, Part VII Did the organization report an amount for lease fully in the organization report an amount for lease fully in the organization report an amount for lease fully in the securities in Part X, line 10? If "Yes," complete Schedule D, Part VII Did the organization report an amount for lease fully in the securities in Part X, line 10? If "Yes," complete Schedule D, Part VIII Did the organization report an amount fo				Yes	No
2 Is the disgranutation reagen in direct or indirect optimized applies activatives on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part II 3 Section 501(c)(3) organizations. Did the organization engage in hobbying activities? If "Yes," complete Schedule C, Part II 5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 603(c) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III 6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advise on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part II 7 Did the organization receive or hold a conservation essement, including essements to preserve open space, the environment, historic land areas, or historic affuctures? If "Yes," complete Schedule D, Part II 8 Did the organization maintain collectors of works of art, historical treasures, or other similar assests? If "Yes," complete Schedule D, Part IV 9 Did the organization did the similar organization, and the similar organization developed in an amount in Part X, inc 21, serve as a custodian for amounts not listed in Part X, or provide cerdit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 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, VI, IV, IV, IV, X, or X as applicable 10 Did the organization asserts or any of the following questions "Yes" If is o, complete Schedule D, Part V, VI, VII, IV, IV, X, or X as applicable 10 Did the organization asserts are an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part X, IV, IV, IV, IV, X, or X, IV, IV, IV, IV, X, or X, IV, IV, IV, IV, IV, X, IV, IV, IV, IV, IV, IV, IV, IV, IV, IV	1				
3 Dut the organization engage in direct or inderect political campaign activities on behalf of or in opposition to candidates for public office? If Yes, "complete Schedule C, Part I 5 Section 801(c)(3), 501(c)(5), and 801(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 II 5 Dut the organization maintain and yobor advised (finds or any smitted mides or accounts where donors have the right to provide advice on the distribution or investment of amounts in such 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 7 Dut the organization maintain and ease, or hations structures? If Yes, "complete Schedule D, Part II 8 Dut the organization maintain and ease, or hations structures? If Yes," complete Schedule D, Part II 9 Dut the organization maintain and prost tructures? If Yes, "complete Schedule D, Part II 10 Dut the organization maintain and prost tructures? If Yes," or provide advice in Part X, or provide cordit counseling, ode that management, credit repair, or debt negotistion services? If Yes," complete Schedule D, Part IV 10 Dut the organization develop of through a related organization, hold assets in term, permanent, or quasi-endoruments? If Yes," complete Schedule D, Part VI 11 Is the organization develop of through a related organization, hold assets in term, permanent, or quasi-endoruments? If Yes," complete Schedule D, Part VI 12 Is the organization develop of through a related organization in Part X, line 10? If Yes," complete Schedule D, Part VI 13 Is the organization develop of through a related organization in Part X, line 10? If Yes," complete Schedule D, Part VI 14 Is the organization develop of through a related organization in Part X, line 10? If Yes, complete Schedule D, Part VI 15 Is the organization and an amount for investments—organiz			1		
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20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H	19				_
	20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		

Form 990 (2009) AMERICAN' LEGION POST 28

Part IV Checklist of Required Schedules (continued)

	attiv Checkist of Required Schedules (Continued)			
04	Deltha area and a series of the series of th		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations		₩.	
22	in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	_ <u> _21_</u>	_X_	===
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the			~
22	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		<u> </u>
24a				
	\$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> </u>
b	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		
đ	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a		Ì		
	with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		<u> </u>
b	Is the organization 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 !	25b		X
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		X
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		X
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)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		<u> </u>
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete			
	Schedule L, Part IV	28b		<u> </u>
C	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a			
	family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L,			
	Part IV	28c		<u> </u>
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		<u> </u>
31	Did the organization liquidate, terminate, or dissolve and cease operations? 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			
	Schedule N, Part II	32		<u> </u>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		<u> </u>
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II,			
	III, IV, and V, line 1	34		<u> </u>
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete			
	Schedule R, Part V, line 2	35		<u> </u>
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related			
	organization? 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			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,			
	Part VI	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and			
	19? Note. All Form 990 filers are required to complete Schedule O	38	لــــــا	<u> </u>
		_	nnn	(2000)

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 U.S. Information Returns, Enter ... 0- if not applicable ... Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable X gaming (gambling) winnings to prize winners? 1c 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, 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? 2b X 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? За b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 3b 4a 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 X 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 Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 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? 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? 7a b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c d if "Yes," indicate the number of Forms 8282 filed during the year Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal 7е f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f For all contributions of qualified intellectual property, did the organization file Form 8899 as required? 7g 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 10a a Initiation fees and capital contributions included on Part VIII, line 12 b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b Section 501(c)(12) organizations. Enter 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 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

35-0719232

Page 6

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.

Test No. Test	Sec	tion A. Governing Body and Management		-	т	
b Enter the number of voleng members that are independent any other officer, director, fusuite, or key employee when a family relationship or a business relationship with any other officer, director, fusuite, or key employees to a management company or other person? 3	4-		1.4.1		Yes	No
2 Day any officer, director, fursitee, or key employee have a family relationship or a business relationship with any other officer, director, fursitee, or key employee? 3 Det the organization delegate control over management duties customally performed by or under the direct supervision of officers, direction or fursitees, or key employees to an anagement officers and the organization has any significant changes to its organizational documents since the prior Form 990 was filed? 4 X X 5 Det the organization have members or stockholders? 5 Des the organization have members or stockholders? 6 S X 7 Des the organization have members or stockholders, or other persons who may elect one or more members of the governming body? 8 Des the organization on have members or stockholders, or other persons who may elect one or more members of the governming body? 9 Des the organization on have members or stockholders, or other persons? 9 Des the organization ordening members of the governming body? 10 Des the organization ordening members of the governming body? 11 Des the company the following and the persons who may elect one or more members of the governming body? 12 Des the organization ordening members of the governming body? 13 Des the organization ordening members of the governming body? 14 Des the organization ordening members of the governming body? 15 Stock and you officer, director, fursitee, or key employee listed in Part VIII, Section A, who cannot be reached at the organization or making address? If Yes, "provide the names and addresses in Schedule O is a X X Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) 10 Des the organization have local chapters, branches, or affiliate? 10 Des the organization have local chapters, branches, or affiliate? 11 Des the organization have local chapters, branches, or affiliate? 12 Des the organization have a written the form 980 to all members of its governing body before filting the form? 13	_				Ī	
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15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official b Other officers or key employees of the organization if "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions) 15a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? 16b Section C. Disclosure 17 List the states with which a copy of this Form 990 is required to be filed ▶ IN 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply Own website Another's website ▼ Upon request 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ AMERICAN LEGION POST #28 1930 MCDONALD LANE	13	Does the organization have a written whistleblower policy?		13		X
independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions) 15a	14	Does the organization have a written document retention and destruction policy?		14		X
The organization's CEO, Executive Director, or top management official b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions) Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? Section C. Disclosure 15 List the states with which a copy of this Form 990 is required to be filed ▶ IN 8 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply Own website Another's website X Upon request 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ AMERICAN LEGION POST #28 1930 MCDONALD LANE	15	Did the process for determining compensation of the following persons include a review and approval by				
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If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions) Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? Section C. Disclosure 17 List the states with which a copy of this Form 990 is required to be filed ▶ IN 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply Own website Another's website X Upon request 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ AMERICAN LEGION POST #28 1930 MCDONALD LANE	а	The organization's CEO, Executive Director, or top management official		15a	<u></u>	
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the organization's exempt status with respect to such arrangements? Section C. Disclosure 17 List the states with which a copy of this Form 990 is required to be filed ▶ IN 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply Own website Another's website Upon request 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ AMERICAN LEGION POST #28 190 MCDONALD LANE				16a		X
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Own website Another's website Woon request Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public State the name, physical address, and telephone number of the person who possesses the books and records of the organization AMERICAN LEGION POST #28 1930 MCDONALD LANE	16		s only)			
 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► AMERICAN LEGION POST #28 1930 MCDONALD LANE 						
policy, and financial statements available to the public State the name, physical address, and telephone number of the person who possesses the books and records of the organization AMERICAN LEGION POST #28 1930 MCDONALD LANE	10		toroot			
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ AMERICAN LEGION POST #28 1930 MCDONALD LANE	פו		ierest			
organization ► AMERICAN LEGION POST #28 1930 MCDONALD LANE	20	·	of the			
·	20					
	N	· · · ·		812-94	5-1	944

DAA

Form 990 (2009)

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.

Name and Title MELVIN JANTZEN	Average hours per week	or director		Officer		Highest compensated employee	Pply) Former	Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the
		1		l .		nsated		(VV-2/1099-IVIISC)		organization and related organizations
	i									
EXEC COMMITTEE	-	X				_		0	0	0
ALBERT PRINCE		1								_
EXEC COMMITTEE		X	ļ	_		_		0	0	0
JEFFREY M. CARROI COMMANDER	LL, SR			x				o	o	O
DAVID ROCHE JR		+		<u> </u>		1			- 0	
FINANCE OFFICER	1			x				o	o	O
JERRY PAYTON		+		=	 	 				
ADJUTANT	}			X				ol	o	0
COLEMAN SUMRALL										
1ST VICE COMMANDER				X				0	0	0
	1	\downarrow								
	-									

	990 (2009) AMERICAN VII Section A. Officers						yee	s, ar	35-071 nd Highest Compensated				Page
	(A) Name and Title	(B) Average hours per	Pos	ition ((chec	C) k all i	that a	pply)	(D) Reportable	(E) Reportable compensation	Estir amo	F) nated unt of	
		week	d v	1state	Officer	(ey e	靈	Former	from the	from related organizations		her nsation	n
			Individual trustee or director	Institutional trustee	<u>-</u> 5	Key employee	Highest compensated employee	- ¤-	organization (W-2/1099-MISC)	(W-2/1099-MISC)	fron organ and r	n the ization elated zations	
						 	-						
]											
							-						
	•												
	<u>. </u>												-
16	Total	<u> </u>						<u> </u>					
2	Total number of individuals (ir	ncluding but not I	mite	d to	thos	e lis	ted a	_	e) who received more than				
	reportable compensation from	the organization	▶	0					·				
3	Out the assessment on but any fi	anne afficar du		4				1		i. d		Yes	No
	Did the organization list any for employee on line 1a? If "Yes,"	complete Sched	lule	J for	suci	h ind	iividu	ai			3		X
	For any individual listed on lin the organization and related of	e 1a, is the sum irganizations gre	of re ater t	porta han	able \$150	com 0,00	pens	atio "Ye:	n and other compensation s," complete Schedule J fo	from r such			
	individual Did any person listed on line 1	la receive or acc	rue d	ome	ensa	atior	ı fron	n an	v unrelated organization fo	nr	4		X
	services rendered to the orga-	nization? If "Yes,									5	<u> </u>	X
	ion B. Independent Contract Complete this table for your fit compensation from the organ	ve highest comp	ensa	ted ı	nder	end	ent c	onti	ractors that received more	than \$100,000 of		_	
		(A) I business address						_	Descrip	(B) stion of services		(C) compens	ation
								_					
 -								_					
			-								-		
	Total number of independent						ed to	tho	se listed above) who receiv	ved			
AA	more than \$100,000 in compe	ensation from the	orga	nıza	tion	<u> </u>		_				m 99	0 (2009

	(2009) AMERI			N POS	T 28		35-0719232	<u>.</u>	Page
t V	<u>lii Statemen</u>	t of Reve	nue			(A) Total revenue	(B) Related or exempt function	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections
10	Federated campai	ane	1a				_ revenue		512, 513, or 514-
	Membership dues	gns	1b	_					
	Fundraising events		1c				-		
	Related organization		1d						
	Government grants (contri		1e						
	All other contributions, gift	,	10						
•	and similar amounts not in		1f		3,262		1		
~	Noncash contributions incl	ludad in linas 1a			3,232				
_	Total. Add lines 1a		п ф	,		3,262	1		
	rotal: //dd iii/cs 12	<u> </u>		F	Busn. Code			····	
2a	MEMBERSHIP	DIES		ן ו		23,002			23,00
b	MADAGATE	2025		<u> </u>					
c				<u> </u>					
d				<u> </u>		-			
_				F		-		·	
f	All other program s	service reve	nue	<u> </u>					
	Total. Add lines 2a		iiuc	Ļ	•	23,002			
3	Investment income		dividen	ds interes		,			
_	other similar amou	-			•	1,166			1,16
4	Income from inves	•	-exemp	ot bond pro	· -	·····			
5	Royalties				•				
_		(ı) Real		(ii) Pei	sonal				
6a	Gross Rents		240	<u></u>					
	Less rental exps								
	Rental inc or (loss)	4,	240						
d	Net rental income				•	4,240	1		4,24
	Gross amount from	(i) Securities	;	(II) C	ther	,		,	
	sales of assets other than inventory								
b	Less cost or other						Ī		
	basis & sales exps								
С	Gain or (loss)					1			
	Net gain or (loss)	· · ·			•		Ī		
8a	Gross income from fu	indraising eve	nts [1 1111 1111	/
	(not including \$	-			1		1		
	of contributions repor	ted on line 1c))						
	See Part IV, line 18		a			•			
b	Less direct expen	ses	ь						
С	Net income or (los	s) from fund	Iraising	events	•				
9a	Gross income from g	aming activitie	s						
	See Part IV, line 19		a						
þ	Less direct expen	ses	b		ļ.,				
	Net income or (los		ing act	tivities	•				
10a	Gross sales of inve								
	returns and allowa		a		24,855		-		
b	Less cost of good	ls sold	ьĹ	2	69,234		-		
С	Net income or (los				<u> </u>	155,621			155,62
		eous Revenue			Busn. Code		#		
11a				 		439,383			439,38
þ	MISCELLANEOU	IS INCOME		 		6,444			6,44
C	MEMBERSHIP A	CTIVITY		 		6,370			6,37
d	All other revenue			L		223			22
6	Total. Add lines 1				▶	452,420			
12	Total Revenue. S	ee instructio	ns		<u>▶</u> _	639,711	0		0 636,44

Form 990 (2009) Part IX **Statement of Functional Expenses**

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

	All other organizations must				
_	not include amounts reported on lines 6b,	(A) — Total expenses —	(B) Program service	(C) Management and	(D) Fundraising
	8b, 9b, and 10b of Part VIII.		expenses	general expenses	expenses
1	Grants and other assistance to governments and	00 400	22 422		
	organizations in the U.S. See Part IV, line 21	20,433	20,433		
2	Grants and other assistance to individuals in				
	the U.S. See Part IV, line 22			·····	
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			<u> </u>	<u> </u>
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	100 074	400 054		·
7	Other salaries and wages	192,054	192,054		-
8	Pension plan contributions (include section 401(k)				
_	and section 403(b) employer contributions)	18 684	48 484		
9	Other employee benefits	17,074	17,074		
10	Payroll taxes	17,421	17,421		
11	Fees for services (non-employees)				
a	Management			_ -	
b	Legal				
C	Accounting				_
d	Lobbying Professional fundraising services See Part IV, line 17				1
e f	Investment management fees				
9	Other				
12	Advertising and promotion	4,566	4,566		
13	Office expenses	10,071	10,071		
14	Information technology				
15	Royalties				
16	Occupancy	43,356	43,356		
17	Travel	11,770	11,770		
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	36	36		Ï
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	25,255	25,255		
23	Insurance	17,150	17,150	Pinne	
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)	77 140	77 140		
a	REPAIRS AND MAINT-BUILDIN	77,140 52,203	77,140		
b	MEMBER ACTIVITY EXPENSE	52,293 29,147	52,293 29 147	"	-
C	SALES TAX EXPENSE DUES EXPENSE	25,768	29,147 25,768		
d	REPAIRS AND MAINT-EQUIP	13,583	13,583		
e f	All other expenses	44,726			
25	Total functional expenses. Add lines 1 through 24f	222 232	601,843		
26	Joint costs. Check here ▶ If following	302,043	552,543		
	SOP 98-2 Complete this line only if the				
	organization reported in column (B) joint costs from a combined educational campaign and				
	fundraising solicitation				

Part	X Balance Sheet		(A)	,	(8)
			Beginning of year		(B) End of year
1	Cash—non-interest bearing		68,008	1	74,186
2	Savings and temporary cash investments		163,592	2	210,084
3	Pledges and grants receivable, net	<u> </u>		3	
4	Accounts receivable, net	The state of the s		4	
5	Receivables from current and former officers, directors,	trustees, kev			
	employees, and highest compensated employees. Com	·			
	Schedule L			5	
6	Receivables from other disqualified persons (as defined	under section			
	4958(f)(1)) and persons described in section 4958(c)(3)(i i			
	Part II of Schedule L			6	
A88et8 8 8	Notes and loans receivable, net	The state of the s		7	
8 8	Inventories for sale or use	The state of the s		8	
و اکم	Prepaid expenses and deferred charges	The state of the s		9	
	Land, buildings, and equipment cost or	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,	
'''	other basis Complete Part VI of Schedule D	10a 1,023,142			
١,	Less accumulated depreciation	10b 473,874	563,792	10c	549,268
11	Investments—publicly traded securities	100	000,702	11	313/100
12	Investments—other securities See Part IV, line 11	ļ-		12	
13	investments—program-related See Part IV, line 11	<u>}</u>		13	
14	Intangible assets	<u> </u>		14	• • •
15	Other assets See Part IV, line 11	j.		15	
16	Total assets. Add lines 1 through 15 (must equal line 34	., t	795,392	16	833,538
17	Accounts payable and accrued expenses	,	8,260	17	8,538
18	Grants payable	<u> </u>	5,250	18	
19	Deferred revenue	<u> </u>		19	
20	Tax-exempt bond liabilities	<u> </u>		20	
. 1	Escrow or custodial account liability Complete Part IV o	f Schedule D		21	
Liabilities 22 23 24 25	Payables to current and former officers, directors, truste	T			
	employees, highest compensated employees, and disqu	-			
<u> </u>	persons Complete Part II of Schedule L			22	
ے ₂₃	Secured mortgages and notes payable to unrelated third	I parties		23	
24	Unsecured notes and loans payable to unrelated third pa	· -		24	
25	Other liabilities Complete Part X of Schedule D			25	·
26	Total liabilities. Add lines 17 through 25	<u> </u>	8,260	26	8,538
	Organizations that follow SFAS 117, check here ▶ 🗶	and			
ည္တ	complete lines 27 through 29, and lines 33 and 34.	,			
<u>re</u> 27	Unrestricted net assets		787,132	27	825,000
E 28	Temporarily restricted net assets	Ī	<u> </u>	28	
열 29	•	Ī		29	
5	Organizations that do not follow SFAS 117, check hel	ne ▶ [
ב	and complete lines 30 through 34.				
တ္က 30	-			30	
9 31	Paid-in or capital surplus, or land, building, or equipmen	··.	31		
32	Retained earnings, endowment, accumulated income, o			32	
Net Assets or Fund Balances	Total net assets or fund balances	Ť	787,132	33	825,000
Ž 34	Total liabilities and net assets/fund balances	Ī	795,392	34	833,538

Form **990** (2009)

Form **990** (2009)

orm	990 (2009) AMERICAN LEGION POST 28 35-0719232		Pa	ge 12
Pa	rt XI Financial Statements and Reporting			
			Yes	No
1	Accounting method used to prepare the Form 990 X Cash Accrual Other			
	If the organization changed its method of accounting from a prior year or checked "Other," explain in		. .	
	Schedule O		1	
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		ļ
	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 consolidated basis, separate basis, or both			
	Separate basis Consolidated basis Both consolidated and separate basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in		Ī	
	the Single Audit Act and OMB Circular A-133?	3a		
h	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the		1	

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental 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.

OMB No 1545-0047
2009

Open to Public Inspection

	e of the organization		Employe	er-Identification-number—
	MERICAN LEGION POST 28		35.5	51 0000
	ONNIE SLOAN	and an Other Circuit Free 1		719232
Pē	Organizations Maintaining Donor Advised Fu the organization answered "Yes" to Form 990,		r Accoun	s. Complete if
	the organization answered Tes to Form 500,	(a) Donor advised funds	(b)	Funds and other accounts
1	Total number at end of year	(a) bonor advised fanas	(5)	Tunds and other accounts
2	Aggregate contributions to (during year)		+	
3			+	
	Aggregate grants from (during year)		 	
4	Aggregate value at end of year	t the coasts hold in dense advised		
5	Did the organization inform all donors and donor advisors in writing the			□ v ₂₂ □ N ₂
	funds are the organization's property, subject to the organization's exc	•		Yes No
6	Did the organization inform all grantees, donors, and donor advisors in	•		
	used only for charitable purposes and not for the benefit of the donor of	or donor advisor, or for any other		□ w □ w.
Ď.	purpose conferring impermissible private benefit? Conservation Easements. Complete if the org	anization answered "Ves" to Es	.rm 000	Port IV line 7
			<u> </u>	raitiv, iiile 1.
1	Purpose(s) of conservation easements held by the organization (check Preservation of land for public use (e.g., recreation or pleasure)		mandant la	nd oron
	Protection of natural habitat	Preservation of an historically in Preservation of certified historically in Preservation of an historical preservation and an artificial preservation of an historical preservation and an artificial preservation and an artificial preservation and artificial preservation artificial preservation and artificial preservation and artificial preservation and artificial preservation and arti	-	nd area
	Preservation of open space	Preservation of Certified histori	c structure	
2		position contribution in the form of a con	convotion	
2	easement on the last day of the tax year	ervation contribution in the form of a con	Servation	
	case ment on the last day of the tax year			Held at the End of the Tax Year
_	Total number of conservation easements		2a	neid at the Lind of the Tax Tear
a			2b	
D C		Suded in (a)	2C	
	Number of conservation easements included in (c) acquired after 8/17.	• •	2d	
3	Number of conservation easements modified, transferred, released, ex			<u> </u>
•	the taxable year	kinguished, or terminated by the organiz	Lation during	3
4	Number of states where property subject to conservation easement is	located >		
5	Does the organization have a written policy regarding the periodic mor			
J	violations, and enforcement of the conservation easements it holds?	moning, inspection, rightning of		☐ Yes ☐ No
6	Staff and volunteer hours devoted to monitoring, inspecting, and enfor	cing conservation easements during the	vear	[] 163 [] 116
J	b	cing conscivation casements during the	year	
7	Amount of expenses incurred in monitoring, inspecting, and enforcing	conservation easements during the year	r	
•	S	conservation easements during the year	•	
8	Does each conservation easement reported on line 2(d) above satisfy	the requirements of section		
Ū	170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	the requirements of section		☐ Yes ☐ No
9	In Part XIV, describe how the organization reports conservation easen	nents in its revenue and evnense statem	nent and	
Ū	balance sheet, and include, if applicable, the text of the footnote to the	•	•	
	the organization's accounting for conservation easements	· · · 3 · · · · · · · · · · · · · · · · · · ·		
Pi	art III Organizations Maintaining Collections of Art	. Historical Treasures, or Othe	r Similar	Assets.
	Complete if the organization answered "Yes" to			
1a	If the organization elected, as permitted under SFAS 116, not to repor	t in its revenue statement and balance s	heet works	of
	art, historical treasures, or other similar assets held for public exhibition	n, education, or research in furtherance	of public se	rvice,
	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 shee	t works of a	rt,
	historical treasures, or other similar assets held for public exhibition, e	ducation, or research in furtherance of p	oublic servic	e,
	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, o	r other similar assets for financial gain,	provide the	 _
	following amounts required to be reported under SFAS 116 relating to	•		
а	Revenues included in Form 990, Part VIII, line 1		•	\$_
b	Assets included in Form 990, Part X		•	*

	edule D (Form 990) 2009 AMERICAN						<u>35-0719:</u>			Page 2
Pa	art III Organizations Maintaining	Collection	ns of A	rt, Histo	rical Trea	asures, o	r Other Sim	ilar Assets	(continu	ued)
3	Using the organization's acquisition, accession collection items (check all that apply)	on, and other r	ecords,	check any	of the follow	ing that are	a significant u	se of its		
а	Public exhibition	d	Lo	an or exch	ange progra	ıms				
b	Scholarly research	é		her						
C	Preservation for future generations						-			
4	Provide a description of the organization's co	llections and e	explain h	ow they fu	rther the org	anization's e	exempt purpos	e in		
5	During the year, did the organization solicit or assets to be sold to raise funds rather than to	receive dona	tions of a	art, historic	cal treasures	, or other sir	mılar		Yes	s 🗌 No
Pa	art IV Escrow and Custodial Arra						swered "Ye	s" to Form 9		
	IV, line 9, or reported an ar								, , , , , , , , , , , , , , , , , , ,	•
1a	is the organization an agent, trustee, custodia						not		 -	
	included on Form 990, Part X?			,					Yes	s 🗆 No
b	If "Yes," explain the arrangement in Part XIV	and complete	the follo	wing table						, L
		•							Amount	
С	Beginning balance							1c		
d	Additions during the year							1d		
е	Distributions during the year							1e		
f								1f		
2a	Did the organization include an amount on Fo	orm 990, Part	X, line 2	12				<u></u>	Yes	s No
	If "Yes," explain the arrangement in Part XIV									,, 110
Pa	art V Endowment Funds. Comp	ete if orgar	nization	n answe	red "Yes"	to Form 9	990, Part IV	', line 10.		
		(a) Curre			Prior year	(c) Two ye		hree years back	(e) Four	years back
1a	Beginning of year balance									
b	Contributions				_					***************************************
C	Net investment earnings, gains,					1				
	and losses				_					
d	Grants or scholarships									
е	Other expenditures for facilities									
	and programs			1.						
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the year	end balance I	neld as							
а	Board designated or quasi-endowment > _	. <u> </u>	6							
þ	Permanent endowment ▶ %									
C	Term endowment ▶ %									
3a	Are there endowment funds not in the posses	sion of the org	ganizatio	n that are	held and ada	ministered fo	or the		_	
	organization by								\	Yes No
	(i) unrelated organizations								3a(i)	
	(ii) related organizations								3a(ii)	
þ	If "Yes" to 3a(II), are the related organizations	·=							3b	
4_	Describe in Part XIV the intended uses of the									
Pa	art VI Investments—Land, Build						<u>, line 10.</u>			
	Description of investment	(a) Cost or		SIS	(b) Cost or o	1	(c) Accumula	ŀ	(d) Book v	alue
		(inves	tment)	_	basis (othe		depreciatio	n		
	Land	<u> </u>				,450				9,450
	Buildings				745	6,621	325	, 682	41	<u>9,939</u>
	Leasehold improvements									
	Equipment				168	3,071	148	,192	1	9,879
	Other	1				<u>, </u>	<u> </u>			• • •
otal	I. Add lines 1a through 1e (Column (d) must e	quai Form 990	, Part X,	column (3), line 10(c))		▶	54	<u>9,268</u>
								Schodule	D /Farm	990) 2006

Part VII Investments—Other Securities. See Form 99 (a) Description of security or category (including name of security)	90, Part X, line 12. (b) Book value	(c) Method of v	
(including name of security)	(b) Book value	1	
		Cost or end-of-year	
Figure and demoderate			market value
Financial derivatives			_
Closely-held equity interests			
Other			
			··
		<u> </u>	
		<u> </u>	
247			
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)			
Part VIII Investments—Program Related. See Form 9			
(a) Description of investment type	(b) Book value	(c) Method of v	
		Cost or end-of-year	market value
			
		<u> </u>	
Total. (Column (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 value
			
			· · · · · · · · · · · · · · · · · · ·
			
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)		•	
Part X Other Liabilities. See Form 990, Part X, line 3	<u> </u>		
1. (a) Description of liability	(b) Amount	1.	
Federal income taxes	(2)	1	
T della moome taxes		-{	
		1	
	-	1	
		1	
		1	
		1	
		1	
		1	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	·	4	
2. FIN 48 Footnote In Part XIV, provide the text of the footnote to the org		ents that reports the	
organization's liability for uncertain tax positions under FIN 48	,	and the same	

Sche	edule D (Form 990) 2009 AMERICAN LEGION POST 28	35	-0719232	Page 4
P	Reconciliation of Change in Net Assets from Form 9	90 to Audited Finan	cial Statements	
1	Total revenue (Form 990, Part VIII, column (A), line 12)		1	
2	Total expenses (Form 990, Part IX, column (A), line 25)		2	
3	Excess or (deficit) for the year Subtract line 2 from line 1		3	
4	Net unrealized gains (losses) on investments			
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	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3		10	
Pŧ	at XII Reconciliation of Revenue per Audited Financial State	tements With Rever	nue per Return	
1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	1 1		
а	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
C	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIV)	2d		
0	Add lines 2a through 2d			
3	Subtract line 2e from line 1	f I	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
þ	Other (Describe in Part XIV)	_ 4b		
_C	Add lines 4a and 4b		4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	tomonto With Even	5	
1	IT XIII Reconciliation of Expenses per Audited Financial Sta	itements with Expe		
2	Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25		1	
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIV)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
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	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)		5	
Pŧ	art XIV Supplemental Information			
Com	plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Par	t III, lines 1a and 4, Part I	V, lines 1b	
and :	2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part	XIII, lines 2d and 4b Also	complete	
this p	part to provide any additional information			

Sche	eďu	le C) (F	orm 9	90)	200	9	Aì	Œ	RI	CA	N :	LE(GION	I P	POS	T	28							3	5-	07:	L 92	32						Pag	e 5
P	art	XI	٧	Su	pp	lem	en	tal	Info	om	nati	on	(co	ntinue	ed)																					
																									_											
	_	_	_	_	_	_	_	_	_	_	_	_	_		_	_	_	_	_	_	_	_	_	_	_				_	_		_	_	_		_
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SCHEDULE 1 (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization AMERICAN LEGION POST 28 BONNIE SLOAN

Governments, and Individuals in the United States Grants and Other Assistance to Organizations,

Complete if the organization answered "Yes" on Form 990, Part IV, lines 21 or 22. ▶ Attach to Form 990.

Open to Public Inspection OMB No 1545-0047 2009

Employer identification number 35-0719232

Part	General Information on Grants and Assistance	Assistance	:						
1 Does	Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees the selection criteria used to award the grants or assistance? Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States	ie amount of the grice?	rants or ass grant funds	its or assistance, the grantees' eligibility for the grants or assistance, and int funds in the United States	eligibility for the grant	s or assistance, and	, n	Yes	ov XX
, cc	Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed	vernments an scipient that regional sife	d Organi ceived m pace is r	Organizations in the United States. Complete if the organization answered "Yes" to ived more than \$5,000. Check this box if no one recipient received more than \$5,00 ace is needed	ited States. Corr Check this box if	plete if the org no one recipie	anization ansv nt received mo	wered "Yes" ore than \$5,0	to 000. Use ▶ ເጃ
-	(a) Name and address of organization or government	(p) EIN	(c) IRC section if applicable	(d) Amount of cash grant (e) Amount of non-cash assistance	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Pump or as	(h) Purpose of grant or assistance
1									
									,
									•
2 Ente	Enter total number of section 501(c)(3) and government organizations	organizations							

Schedule I (Form 990) 2009

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. DAA

Page 2		on-cash assistance		•	•			,	Schedule I (Form 990) 2009
	m 990, Part IV, I	(f) Description of non-cash assistance					onal information		Schedule
	Inited States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22 I space is needed	(e) Method of valuation (book, FMV, appraisal, other)					line 2, and any other additi		
35-0719232	nplete if the organizat	(d) Amount of non-cash assistance					on required in Part I,		
3	• United States. Con nal space is needed						provide the information		
ION POST 28	to Individuals in the (Form 990) if additio	(b) Number of recipients	 				omplete this part to p		
Schedule I (Form 990) 2009 AMERICAN LEGION POST	III Grants and Other Assistance to Individuals in the U Use Part IV and Schedule I-1 (Form 990) if additional	(a) Type of grant or assistance					W Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information		
Schedule	Part III						Part IV		DAA

SCHEDULE O

(Form 990)

Department of the Treasury Internal Revenue Service

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 organization

AMERICAN LEGION POST 28 BONNIE SLOAN

Employer identification number 35-0719232

Form 990, Part VI, Line 11A - Organization's Process to Review Form 990 No review was or will be conducted.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation No documents available to the public

Form 4562

Department of the Treasury Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

► See separate instructions.

Attach to your tax return.

OMB No 1545-0172 2009

achment 67

AMERICAN LEGION POST 28 Identifying number Name(s) shown on return BONNIE SLOAN 35-0719232 Business or activity to which this form relates Indirect Depreciation 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. Maximum amount. See the instructions for a higher limit for certain businesses 250,000 1 1 2 Total cost of section 179 property placed in service (see instructions) 2 800,000 3 3 Threshold cost of section 179 property before reduction in limitation (see instructions) Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-4 5 5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions (a) Description of property (b) Cost (business use only) (c) Elected cost 6 Listed property Enter the amount from line 29 7 8 R Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 9 Tentative deduction Enter the smaller of line 5 or line 8 10 10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562 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 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 13 Note: Do not use Part II or Part III below for listed property. Instead, use Part V Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.) Part II 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) 14 Property subject to section 168(f)(1) election 15 25,249 16 Other depreciation (including ACRS) **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 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 2009 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (business/investment use (e) Convention (f) Method (g) Depreciation deduction (a) Classification of property placed in period service only-see instructions) 19a 3-year property b 5-year property 7-year property C d 10-year property 15-year property 0 20-year property 25 yrs S/L 25-year property S/L Residential rental 27 5 yrs MM property MM S/L 27 5 yrs MM Nonresidential real 39 yrs S/L property MM S/L Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System 20a Class life S/L 12 yrs S/L b 12-year S/L 40-year 40 yrs MM Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here 25,255 and on the appropriate lines of your return. Partnerships and S corporations—see instructions 22 For assets shown above and placed in service during the current year, enter the

•		• ,	Special	Evente	Schedule	4		,	
Form 9	90		Opeciai i	LVCIIG	ocnedale			1	2009
Poini O		For calendar year 2009, or t	ax year beginning	0	7/01/09	, and ending	06	/30/10	2009
lame								Employer Ide	entification Number
		SION POST 28							
BONNIE	SLOAN	T						<u> 35-071</u>	9232
		(A)	(B)		(C)		thers		Total
Gross receipt	ts	4,023,478		<u>o</u>		<u> </u>	_	0	4,023,478
Less contri	butions	0		0		0		0	0
Gross revenu	ie	4,023,478		0		0		<u> </u>	4,023,478
Less direct	expenses	3,584,095		<u>o</u>		0		0	3,584,095
Net income (loss)	439,383		<u> </u>		0		<u> </u>	439,383
									
Description	(A)	BINGO			_				
	(B)								
	(C)				_				
	0.0								
	Others				_				
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