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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 \$1,000,000 and total assets less than \$2,500,000 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 2008

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

A For the 2008 calendar year, or tax year beginning

7/1/09, and ending

6/30, 2010

B Check if applicable

- Address change
- Name change
- Initial return
- Termination
- Amended return
- Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
AMERICAN LEGION
Number and street (or P O box, if mail is not delivered to street address)
96 NIEAH TAX SERVICE 1939 E 87
City or town, state or country, and ZIP + 4
FREDERICK NE 68025

D Employer identification number

47 034 73 18

E Telephone number

(402) 727-0601

F Group Exemption Number

N/A

• 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: ►

H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Organization type (check only one) — 501(c)(19) (insert no) 4947(a)(1) or 527

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 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 \$1,000,000 or more, file Form 990 instead of Form 990-EZ ► \$

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

Revenue	1 Contributions, gifts, grants, and similar amounts received	1
	2 Program service revenue including government fees and contracts	2 36214
	3 Membership dues and assessments	3 9690
	4 Investment income	4 3496
	5a Gross amount from sale of assets other than inventory	5a 55601
	b Less: cost or other basis and sales expenses	5b 58000
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c (2399)
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a
Expenses	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)	6c
	7a Gross sales of inventory less returns and allowances	7a
	b Less: cost of goods sold	7b
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c
	8 Other revenue (describe) OGDEN, UT	8
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9 47001
	10 Grants and similar amounts paid (attach schedule) YOUTH BASEBALL	10 12210
	11 Benefits paid to or for members BASEBALL PAYROLL TAXES	11 954
Net Assets	12 Salaries, other compensation, and employee benefits UMPIRES ETC	12 11299
	13 Professional fees and other payments to independent contractors	13 350
	14 Occupancy, rent, utilities, and maintenance	14
	15 Printing, publications, postage, and shipping	15 16101
	16 Other expenses (describe) LEGION	16
	17 Total expenses. Add lines 10 through 16	17 40920
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 6081
	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
	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

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

- 22 Cash, savings, and investments
- 23 Land and buildings
- 24 Other assets (describe) ►
- 25 Total assets
- 26 Total liabilities (describe) ►
- 27 Net assets or fund balances (line 27 of column (B) must agree with line 21)

(A) Beginning of year	(B) End of year
82641	22 105787
	23
	24
	25
	26
	27

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose? YOUTH

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, or other relevant information for each program title.

Expenses
(Required for 501(c)(3)
and (4) organizations
and 4947(a)(1) trusts,
optional for others)

28 YOUTH BASEBALL 12210
UMPIRES SALARY 11299 PAYROLL TAXES '954

28a : 74463

(Grants \$) If this amount includes foreign grants, check here ►

1 28a 24463

29 LEGION - MEMBERSHIPS 10590 ACCOUNTANT FTS 1100

11. *Leucosia* (Leucosia) *leucostoma* (Fabricius)

UTILITIES EXCLUDING 500. + RX + CED 350 STAMPS, BULLETINS, SUBSCRIPTIONS.
BOYS STATE 1500 OTHER 550 - 90 X RENT 70 OTHER 1192

29a 16457

THE INFLUENCE OF THE ENVIRONMENT ON THE

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30a

31a

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
CHARLES SMITH 310 MEYER ST FREMONT, NE	HOURS UNKNOWN FIANCE OFFICER	0	0	1100

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	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	✓
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34	✓
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 your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	✓
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36	✓
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	
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 unpaid at the start of the period covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter	39a	
a Initiation fees and capital contributions included on line 9	39b	
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 (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	40b	✓
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d 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	✓
41 List the states with which a copy of this return is filed ► _____		
42a The books are in care of ► <u>C. F. REILLY & SONS</u> Telephone no ► <u>(402) 622-1246</u> Located at ► <u>310 MEYER ST. FREMONT, NE</u> ZIP + 4 ► <u>68025</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: ► _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	42b	✓
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	✓
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	✓
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	✓

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46–49 and complete the tables for lines 50 and 51.

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	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
b	If "Yes," was the related organization(s) a section 527 organization?		
50	Complete this table for the 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
Total number of other employees paid over \$100,000 ►				

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign
Here**

Signature of officer

9-1-68

► FINANCIAL

Charles Smith

**Paid
Preparer's
Use Only**

Preparer
signature

Date

Che
self-
emp

Preparer's Identifying Number (See instructions)

**Firm's name (or yours
if self-employed),
address, and ZIP + 4**

EIN ►47 0986946

May the IRS discuss this return with the preparer shown above? See instructions.

