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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-1150

2009

Open to Public Inspection

A For 2009 calendar year, or tax year beginning JULY 01 , 2009, and ending JUNE 30 , 20 10

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization: AMERICAN LEGION B.M.I. POST #40

Number & street (or P.O box, if mail is not delivered to street addr) | Room/ suite: 425 VAN WAGENEN ST

City or town, state or country, and ZIP + 4: Henderson NV 89015

D Employer identification number: 88-6008797

E Telephone number: (702)565-5433

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:** ▶http://WWW.taldon.org/P40Event.html

H Check▶ ☒ if organization is **not** required to attach Sch B (Form 990, 990-EZ, or 990-PF)

J **Tax-exempt status** (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 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 ▶ $ 258,610

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	1,671
	2	Program service revenue including government fees and contracts		2	219,194
	3	Membership dues and assessments		3	32,311
	4	Investment income		4	1,662
	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▶ ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a	3,734	
	b	Less direct expenses other than fundraising expenses	6b	2,223	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	1,511
	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 ▶ See attachment #1)		8	38
	9	**Total revenue.** All lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	256,387
EXPENSES	10	Grants and similar amounts paid (attach schedule) #2		10	16,431
	11	Benefits paid to or for members		11	757
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	400
	14	Occupancy, rent, utilities, and maintenance		14	20,650
	15	Printing, publications, postage, and shipping		15	4,352
	16	Other expenses (describe ▶ See attachment #3)		16	186,649
	17	**Total expenses.** Add lines 10 through 16 ▶		17	229,239
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	27,148
	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	686,850
	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	713,998

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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	190,502	22	219,455
23	Land and buildings	425,995	23	418,430
24	Other assets (describe ▶ See attachment #4)	71,633	24	77,521
25	**Total assets**	688,130	25	715,406
26	**Total liabilities** (describe ▶ See attachment #5)	1,280	26	1,408
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	686,850	27	713,998

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

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

What is the organization's primary exempt purpose? See attachment #6

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, & other relevant information for each program title

28 See attachment #7

(Grants $) If this amount includes foreign grants, check here ▶ 28a 16,431

29

(Grants $) If this amount includes foreign grants, check here ▶ 29a

30

(Grants $) If this amount includes foreign grants, check here ▶ 30a

31 Other program services (attach schedule)

(Grants $) If this amount includes foreign grants, check here ▶ 31a

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32 16,431

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instr 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
See attachment #8				

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

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
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		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 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 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed ▶ NONE

42a The organization's books are in care of ▶ See attachment #9 Telephone no ▶ _____

Located at ▶ _____ ZIP + 4 ▶ _____

			Yes	No
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)?	42b		X
	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.**			
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		X

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

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
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		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		X

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None"

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

f Total number of other employees paid over $100,000 ▶

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

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over $100,000 ▶

Sign Here

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

Thomas D Lynch — Signature of officer — Date 11-15-10

THOMAS D. LYNCH, Finance Officer — Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date 11/3/10	Check if self-employed ▶ ☐	Preparer's identifying no (See instr) P00027425	
Firm's name (or yours if self-employed), address, and ZIP + 4	BERT PURDY & ASSOCIATES INC 2300 SOUTH JONES BLVD Las Vegas, NV 89146		EIN ▶ 88-0485015 Phone no ▶ 702-873-8340	

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☒ No

SCHEDULE OF OTHER REVENUE

Attachment 1: page 1 - 990-EZ Page 1, Part I, Line 8

Open to Public Inspection

For calendar year 2009 or tax period beginning 07-01-2009, **and ending** 06-30-2010.

Name of Organization
AMERICAN LEGION B.M.I. POST #40

Employer Identification Number
88-6008797

Description of Other Revenue	Amount
SALES TAX REFUND	38
Total	38

SCHEDULE OF OTHER ASSETS

Attachment 4: page 1 - 990-EZ Page 1, Part I, Line 24

Open to Public Inspection

For calendar year 2009 or tax period beginning 07-01-2009, **and ending** 06-30-2010.

Name of Organization
AMERICAN LEGION B.M.I. POST #40

Employer Identification Number
88-6008797

Description of Other Assets	Beginning of Year	End of Year	EOY FMV (990-PF Only)
ALARM SYSTEM	495	353	
BAR & STOOLS	2,574	1,838	
CHAIRS	468	334	
COMPUTER	119	71	
EQUIPMENT F&F	366	366	
EQUIPMENT F&F	739	651	
LANDSCAPE	1,302	1,172	
PARKING LOT	28,930	26,037	
PHONE	87	62	
POOL TABLE & FURNITURE	1,408	1,006	
REMODEL	5,100	4,950	
SEPTIC LEACH FIELD	5,358	4,822	
SMOKE FANS	494	353	
TELEPHONE	122	87	
TV	589	421	
OFFICE TRAILER	23,482	21,134	
40 GASSER BAR STOOLS		9,414	
BIGHORN SAFE		771	
COPIER		2,910	
SHARP 42" TV		769	
Totals	71,633	77,521	

SCHEDULE OF OTHER LIABLILITIES

Attachment 5: page 1 - 990-EZ Page 1, Part II, Line 26

Open to Public Inspection	For calendar year 2009 or tax period beginning 07-01-2009, and ending 06-30-2010.

Name of Organization	Employer Identification Number
AMERICAN LEGION B.M.I. POST #40	88-6008797

Description of Liability	Beginning of Year	End of Year
SALES TAX	1,280	1,408
Totals	1,280	1,408

SCHEDULE OF OTHER EXPENSES

Attachment 3: page 1 - 990-EZ Page 1, Part I, Line 16

Open to Public Inspection

For calendar year 2009 or tax period beginning 07-01-2009, **and ending** 06-30-2010.

Name of Organization
AMERICAN LEGION B.M.I. POST #40

Employer Identification Number
88-6008797

Description of Other Expenses	Amount
FOOD, BEVERAGE, VENDING	102,920
TRANSMITTAL TO NATIONAL OFFICE	23,583
ADVERTISING	475
BANK FEES	188
ENTERTAINMENT	150
INSURANCE	14,231
LICENSE/PERMITS	450
LUNCHEONS/CONVENTIONS	777
PERSONAL PROPERTY TAX	30
TELEPHONE	1,717
SUPPLIES	2,095
OFFICE EXPENSES	4,114
REPAIRS/MAINTENANCE	19,767
MISC	611
DEPRECIATION - PRIOR YER ASSETS	13,193
Depreciation	2,348
Total	186,649

SCHEDULE OF GRANTS AND SIMILAR AMOUNTS PAID

Attachment 2: page 1 - 990-EZ Page 1, Part I, Line 10 - Grants and Similar Amounts Paid

Open to Public Inspection

For Calendar year 2009, or tax year period beginning 07-01-2009 and ending 06-30-2010

Name of Organization
AMERICAN LEGION B.M.I. POST #40

Employer Identification Number
88-6008797

Class of Activity	Recipient's Name and Address	Amount (FMV)	Purpose of Payment to Affiliate
NV AL BOYS STATE	, , ,	5,800	
NATIONAL AL LEGACY FUND	, , ,	1,500	
NV AL BASEBALL	, , ,	1,500	
NV HIGH SCHOOL ATHLETICS			
		8,800	

Relationship	Description of Property	Book Value	How Book Value is Determined	How FMV is Determined	Date of Gift
			CASH		
		5,800	CASH		
		1,500	CASH		
		1,500	CASH		
	Total	8,800			

SCHEDULE OF GRANTS AND SIMILAR AMOUNTS PAID

Attachment 2: page 2 - 990-EZ Page 1, Part I, Line 10 - Grants and Similar Amounts Paid

Open to Public Inspection	For Calendar year 2009, or tax year period beginning 07-01-2009	and ending 06-30-2010

Name of Organization	Employer Identification Number
AMERICAN LEGION B.M.I. POST #40	88-6008797

Class of Activity	Recipient's Name and Address	Amount (FMV)	Purpose of Payment to Affiliate
NVSCOUTS	, , ,	342	
NV HIGH SCHOOL ORATORIAL	, , ,	100	
NV MIDDLE SCHOOL AWARDS	, , ,	256	
NV FLAG EDUCATION	, , ,	529	
		1,227	

Relationship	Description of Property	Book Value	How Book Value is Determined	How FMV is Determined	Date of Gift
		342	CASH		
		100	CASH		
		256	CASH		
		529	CASH		
	Total	1,227			

SCHEDULE OF GRANTS AND SIMILAR AMOUNTS PAID

Attachment 2: page 3 - 990-EZ Page 1, Part I, Line 10 - Grants and Similar Amounts Paid

Open to Public Inspection

For Calendar year 2009, or tax year period beginning 07-01-2009 and ending 06-30-2010.

Name of Organization
AMERICAN LEGION B.M.I. POST #40

Employer Identification Number
88-6008797

Class of Activity	Recipient's Name and Address	Amount (FMV)	Purpose of Payment to Affiliate
NV DECA-HIGH SCHOOL	, , ,	1,027	
NATIONAL CHILDREN YOUTH FUND	, , ,	300	
NATIONAL EMERGENCY FUNDS	, , ,	1,500	
NV VETERANS	, , ,	1,500	
		4,327	

Relationship	Description of Property	Book Value	How Book Value is Determined	How FMV is Determined	Date of Gift
		1,027	CASH		
		300	CASH		
		1,500	CASH		
		1,500	CASH		
	Total	4,327			

SCHEDULE OF GRANTS AND SIMILAR AMOUNTS PAID

Attachment 2: page 4 - 990-EZ Page 1, Part I, Line 10 - Grants and Similar Amounts Paid

Open to Public Inspection	For Calendar year 2009, or tax year period beginning 07-01-2009	and ending 06-30-2010

Name of Organization	Employer Identification Number
AMERICAN LEGION B.M.I. POST #40	88-6008797

Class of Activity	Recipient's Name and Address	Amount (FMV)	Purpose of Payment to Affiliate
ASSISTANCE			
NV AL GIRLS STATE	, , ,	620	
NV VETERANS HOME	, , ,	500	
NV SERVICE CHRISTMAS MAILING	, , ,	646	
	, , ,	311	
		2,077	

Relationship	Description of Property	Book Value	How Book Value is Determined	How FMV is Determined	Date of Gift
		620	CASH		
		500	CASH		
		646	CASH		
		311			
	Total	2,077			

PRIMARY EXEMPT PURPOSE

Attachment 6: page 1 - 990-EZ Page 2, Part III

Open to Public Inspection	For calendar year 2009 or tax period beginning 07-01 , and ending 06-30-2010.	
Name of Organization		**Employer Identification Number**
AMERICAN LEGION B.M.I. POST #40		88-6008797

Primary Purpose

FELLOWSHIP ORGANIZATION FOR VETERANS.

PROGRAM SERVICE ACCOMPLISHMENT

Attachment 7: page 1 - 990-EZ Page 3, Part III

Open to Public Inspection	For calendar year 2009 or tax period beginning 07-01-2009, and ending 06-30-2010.	
Name of Organization		**Employer Identification Number**
AMERICAN LEGION B.M.I. POST #40		88-6008797

Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	16,431

Exempt Purpose Achievements

SPONSER SPORTS, SOCIAL ACTIVITIES AND EDUCATION OPPORTUNITIES FOR YOUTH IN THE LAS VEGAS METROPOLITAN COMMUNITY.

CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 8: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection

For calendar year 2009 or tax period beginning 07-01-2009, **and ending** 06-30-2010.

Name of Organization
AMERICAN LEGION B.M.I. POST #40

Employer Identification Number
88-6008797

(A) Name and Address	(B) Title and Average Hrs per Week	(C) Compensation (If not paid, enter 0)	(D) Cont to Employee Ben Plans & Def Comp	(E) Expense Account & Other Allowances
ALBERT SMEDLEY 360 CHESAPEAKE Henderson, NV 89015	COMMANDER 40.00	0	0	0
THOMAS LYNCH 1011 ARMADILLO CT Henderson, NV 89002	FINANCIAL OFFICER 40.00	0	0	0
DONALD McCOWN 1117 CALICO RIDGE DR Henderson, NV 89015	VICE COMMANDER 40.00	0	0	0
PHILLIP PERLMAN 3086 CARDWAL DR Las Vegas, NV 89121	ADJUTANT 20.00	0	0	0

BOOKS ARE IN CARE OF

Attachment 9 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection	For calendar year 2009 or tax period beginning 07-01 , and ending 06-30-2010.

Name of Organization	Employer Identification Number
AMERICAN LEGION B.M.I. POST #40	88-6008797

Part V - Line 42a

Individual Name or Business Name: THOMAS D LYNCH

Street Address: 425 E VAN WAGENEN AVE

U S. Address

Zip code 89015 City HENDERSON State NV

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number (702)565-5433

Fax Number

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate Instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2009

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
AMERICAN LEGION B.M.I. POST #4	FOR FORM 990	88-6008797

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	250,000

6	(a) Description of property	(b) Cost (busn use only)	(c) Elected cost

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 **smaller** 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	250,000
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 12 ▶	13	

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

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

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	

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	13,193
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 2009 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr (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	13,193
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	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No 1545-0172

2009

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
AMERICAN LEGION B.M.I. POST #4	FOR FORM 990-EZ LINE 14	88-6008797

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	250,000

6	(a) Description of property	(b) Cost (busn use only)	(c) Elected cost

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 **smaller** 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	250,000
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 12 ▶	13	

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

Part II **Special Depreciation Allowance and Other Depreciation** (Do not include listed property.) (See instructions)

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	

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	
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 2009 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr (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 See Statement						2,311
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	2,311
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	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No 1545-0172

2009

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
AMERICAN LEGION B.M.I. POST #4	FOR FORM 990-EZ LINE 16	88-6008797

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	250,000

6	(a) Description of property	(b) Cost (busn use only)	(c) Elected cost

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 **smaller** 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	250,000
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 12 ▶	13	

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

Part II **Special Depreciation Allowance and Other Depreciation** (Do not include listed property) (See instructions)

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	

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	2,348
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 2009 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr (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	2,348
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	

7-YEAR ASSETS PLACED IN SERVICE DURING 2009
USING GENERAL DEPRECIATION SYSTEM

AMERICAN LEGION B.M.I. POST #40
88-6008797

19c Asset Description	(b) Date in Service	(c) Basis	(d) Period	(e) Convention	(f) Method	(g) Depreciation
40 GASSER BAR STOOLS	02-15-2010	10,983	7	HY	200 DB	1,569
BIGHORN SAFE	03-10-2010	900	7	HY	200 DB	129
COPIER	02-15-2010	3,395	7	HY	200 DB	485
SHARP 42" TV	08-15-2009	897	7	HY	200 DB	128
					Total	2,311

2009 Federal Depreciation Schedule

AMERICAN LEGION B M I POST #40
88-6008797

11-01-2010

Description	Date	Method	Year	Cost	Land/ Other	§179	Spec Allow	Basis	Prior	Current
Form 990										
ALARM SYSTEM	08-18-06	200DBMQ	7	1,295	0	0	0	1,295	800	142
BAR AND STOOLS	03-31-07	200DBMQ	7	5,651	0	0	0	5,651	3,077	736
BUILDING	01-01-99	S/LMM	39	295,057	0	0	0	295,057	80,288	7,565
CHAIRS	08-01-07	200DBHY	7	764	0	0	0	764	296	134
COMPUTER	05-02-07	200DBMQ	5	350	0	0	0	350	231	48
EQUIPMENT F&F	01-01-00	200DBHY	7	2,570	0	0	0	2,570	2,570	0
EQUIPMENT F&F	01-01-03	200DBHY	7	1,971	0	0	0	1,971	1,232	88
EQUIPMENT F&F	01-01-99	200DBHY	7	78,218	0	0	0	78,218	78,218	0
EQUIPMENT F&F	01-01-02	200DBHY	7	2,925	0	0	0	2,925	2,559	0
LAND	01-01-99	Land	0	211,226	211,226	0	0	0	0	0
LANDSCAPE	11-08-07	150DBHY	15	1,523	0	0	0	1,523	221	130
PARKING LOT	07-30-07	150DBHY	15	33,836	0	0	0	33,836	4,906	2,893
PHONE	07-26-06	200DBMQ	7	225	0	0	0	225	138	25
POOL TABLE & FURN	08-01-07	200DBHY	7	2,300	0	0	0	2,300	892	402
REMODEL	12-31-03	S/LMM	39	5,869	0	0	0	5,869	769	150
SEPTIC LEACH FIELD	08-31-07	150DBHY	15	6,266	0	0	0	6,266	908	536
SIGN	01-01-99	200DBHY	7	4,250	0	0	0	4,250	4,250	0
SMOKE FANS	07-17-06	200DBMQ	7	1,292	0	0	0	1,292	798	141
TELEPHONE	08-01-07	200DBHY	7	200	0	0	0	200	78	35
TV	02-28-07	200DBMQ	7	1,293	0	0	0	1,293	704	168
20 Assets		Totals		657,081	211,226	0	0	445,855	182,935	13,193
Form 990-EZ Line 14										
40 GASSER BAR STOOLS	02-15-10	200DBHY	7	10,983	0	0	0	10,983	0	1,569
BIGHORN SAFE	03-10-10	200DBHY	7	900	0	0	0	900	0	129
COPIER	02-15-10	200DBHY	7	3,395	0	0	0	3,395	0	485
SHARP 42" TV	08-15-09	200DBHY	7	897	0	0	0	897	0	128
4 Assets		Totals		16,175	0	0	0	16,175	0	2,311
Form 990-EZ Line 16										
OFFICE TRAILER	02-08-09	150DBHY	15	24,718	0	0	0	24,718	1,236	2,348
1 Asset		Totals		24,718	0	0	0	24,718	1,236	2,348
25 Assets		Grand Totals		697,974	211,226	0	0	486,748	184,171	17,852

* Asset disposed this year
~C Carryover basis in like-kind exchange transaction
~B Excess basis in like-kind exchange transaction

2009 AMT Depreciation Schedule

AMERICAN LEGION B M I POST #40
88-6008797

11-01-2010

Description	Date	Method	Year	Basis	Prior	AMT	Regular	Adjust
Form 990								
ALARM SYSTEM	08-18-06	150DBMQ	7	1,295	645	157	142	-15
BAR AND STOOLS	03-31-07	150DBMQ	7	5,651	2,443	693	736	43
BUILDING	01-01-99	S/LMM	39	295,057	30,260	7,565	7,565	0
CHAIRS	08-01-07	150DBHY	7	764	228	115	134	19
COMPUTER	05-02-07	150DBMQ	5	350	185	57	48	-9
EQUIPMENT F&F	01-01-00	150DBHY	7	2,570	473	0	0	0
EQUIPMENT F&F	01-01-03	150DBHY	7	1,971	964	121	88	-33
EQUIPMENT F&F	01-01-99	150DBHY	7	78,218	4,795	0	0	0
EQUIPMENT F&F	01-01-02	150DBHY	7	2,925	1,253	0	0	0
LAND	01-01-99	Land	0	0	0	0	0	0
LANDSCAPE	11-08-07	150DBHY	15	1,523	221	130	130	0
PARKING LOT	07-30-07	150DBHY	15	33,836	4,906	2,893	2,893	0
PHONE	07-26-06	150DBMQ	7	225	112	27	25	-2
POOL TABLE & FURN	08-01-07	150DBHY	7	2,300	686	346	402	56
REMODEL	12-31-03	S/LMM	39	5,869	600	150	150	0
SEPTIC LEACH FIELD	08-31-07	150DBHY	15	6,266	908	536	536	0
SIGN	01-01-99	150DBHY	7	4,250	261	0	0	0
SMOKE FANS	07-17-06	150DBMQ	7	1,292	644	157	141	-16
TELEPHONE	08-01-07	150DBHY	7	200	59	30	35	5
TV	02-28-07	150DBMQ	7	1,293	559	159	168	9
20 Assets		Totals		445,855	50,202	13,136	13,193	57
Form 990-EZ Line 14								
40 GASSER BAR STOOLS	02-15-10	150DBHY	7	10,983	0	1,176	1,569	393
BIGHORN SAFE	03-10-10	150DBHY	7	900	0	96	129	33
COPIER	02-15-10	150DBHY	7	3,395	0	364	485	121
SHARP 42" TV	08-15-09	150DBHY	7	897	0	96	128	32
4 Assets		Totals		16,175	0	1,732	2,311	579
Form 990-EZ Line 16								
OFFICE TRAILER	02-08-09	150DBHY	15	24,718	1,236	2,348	2,348	0
1 Asset		Totals		24,718	1,236	2,348	2,348	0
25 Assets		Grand Totals		486,748	51,438	17,216	17,852	636

* Asset disposed this year
-C Carryover basis in like-kind exchange transaction
-B Excess basis in like-kind exchange transaction

2009 ADDITIONAL DETAIL STATEMENTS

AMERICAN LEGION B.M.I. POST #40
88-6008797

FORM 990-EZ PG 1 LINE 14 DETAIL STATEMENT

FORM 4562	2,311