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Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

**2010**

**Open to Public  
Inspection**

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, organizations that operate one or more hospital facilities,  
and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)  
All other organizations with gross receipts less than \$200,000 and total assets less than \$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

Department of the Treasury  
Internal Revenue Service

**A** For the 2010 calendar year, or tax year beginning 2010, and ending 20

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

**C** Name of organization: AMERICAN LEGION POST 100  
 Number and street (or P.O. box, if mail is not delivered to street address): 97-3RD ST.  
 City or town, state or country, and ZIP + 4: CARBONDALE, CO. 81623

**D** Employer identification number: 84-6051448

**E** Telephone number: 970-963-2381

**F** Group Exemption Number: ▶

**G** Accounting Method:  Cash  Accrual Other (specify) ▶

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

**I** Website: NONE

**J** Tax-exempt status (check only one) -  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

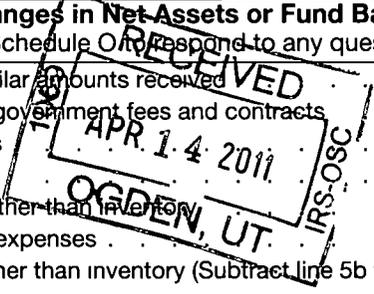
**K** Check  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

Read lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 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.)  
 Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	150
	2	Program service revenue including government fees and contracts	2	-0-
	3	Membership dues and assessments	3	3,995
	4	Investment income	4	23
	5a	Gross amount from sale of assets other than inventory	5a	-0-
	5b	Less: cost or other basis and sales expenses	5b	-0-
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-0-
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
Expenses	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
	6c	Less: direct expenses from gaming and fundraising events	6c	
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances	7a	168,188
	7b	Less: cost of goods sold	7b	83,119
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	86,069
	8	Other revenue (describe in Schedule O)	8	-0-
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	90,837	
Net Assets	10	Grants and similar amounts paid (list in Schedule O) <u>CHARITABLE CONTRIBUTIONS</u>	10	8,020
	11	Benefits paid to or for members	11	-0-
	12	Salaries, other compensation, and employee benefits	12	47,240
	13	Professional fees and other payments to independent contractors	13	-0-
	14	Occupancy, rent, utilities, and maintenance	14	12,857
	15	Printing, publications, postage, and shipping	15	-0-
	16	Other expenses (describe in Schedule O) <u>SEE ATCH. FIN STATE FOR OTHER EXPENSES</u>	16	33,043
	17	<b>Total expenses.</b> Add lines 10 through 16	17	104,160
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(10,323)	
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	123,883	
20	Other changes in net assets or fund balances (explain in Schedule O) <u>ADJUSTMENT</u>	20	169	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	112,891	

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

Check if the organization used Schedule O to respond to any question in this Part V.

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		<input checked="" type="checkbox"/>
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		<input checked="" type="checkbox"/>
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, explain in Schedule O 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 a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year (see instructions)?		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b>		
b	Did the organization file <b>Form 1120-POL</b> for this year?		<input checked="" type="checkbox"/>
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 tax year covered by this return?		<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 <b>39a</b>		
b	Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed. ▶ _____		
42a	The organization's books are in care of ▶ <u>Joy GUFFEY</u> Telephone no. ▶ <u>963-2381</u> Located at ▶ <u>97-300 ST, ANDOVER, CO.</u> ZIP + 4 ▶ <u>81623</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)?	Yes	No
	If "Yes," enter the name of the foreign country: ▶ _____		<input checked="" type="checkbox"/>
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?		<input checked="" type="checkbox"/>
	If "Yes," enter the name of the foreign country: ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <b>43</b>		<input type="checkbox"/>
		Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
c	Did the organization receive any payments for indoor tanning services during the year?		<input checked="" type="checkbox"/>
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

- 45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?
 

	Yes	No
45		✓

  - a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)
 

	Yes	No
45a		✓
  - 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
 

	Yes	No
46		✓

**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 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
 

	Yes	No
47		✓
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
 

	Yes	No
48		✓
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
 

	Yes	No
49a		✓
- b If "Yes," was the related organization a section 527 organization?
 

	Yes	No
49b		✓
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

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

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A  Yes  No

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: Robert C. Schenck Sr Date: 11 Apr 11

Type or print name and title: ROBERT C. SCHENCK

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no			

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

8:25 PM  
01/10/11  
Accrual Basis

American Legion Post 100  
Balance Sheet  
As of December 31, 2010

Dec 31, 10

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Alpine-Checking Account	34,368.64
1010 · Alpine-Bingo Raffle Acct	5,824.14
1020 · Alpine-Building Fund Acct	4,143.81
1030 · Alpine-Scholarship Acct	7,036.78
1040 · Bingo Bank Room Bank	3,000.00
1060 · 1st Bartenders Bank	700.00
1070 · 2nd Bartender's Bank	500.00
<b>Total Checking/Savings</b>	<u>55,573.37</u>
<b>Other Current Assets</b>	
1490 · Alpine Bank C.D. - 2007	10,448.12
1400 · Inventory - Beer (Kegs)	319.50
1410 · Inventory-Bar, Food, Etc.	689.58
1420 · Inventory - Beer (Bottles)	1,059.42
1430 · Inventory-Bingo Raffle	724.64
1450 · Inventory - Liquor	2,341.77
1460 · Member Accounts Receivable	349.50
1480 · NSF Checks Receivable	35.00
<b>Total Other Current Assets</b>	<u>15,987.53</u>
<b>Total Current Assets</b>	<u>71,540.90</u>
<b>Fixed Assets</b>	
1500 · Building & Improvements	66,391.63
1510 · Building Accum Depreciation	-65,937.79
1530 · Furniture & Fixtures	22,813.74
1540 · Furniture Accum Depreciation	-16,750.23
1560 · Land	34,425.00
<b>Total Fixed Assets</b>	<u>40,942.35</u>
<b>Other Assets</b>	
1570 · Prepaid Licenses	407.50
<b>Total Other Assets</b>	<u>407.50</u>
<b>TOTAL ASSETS</b>	<u><u>112,890.75</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	
2150 · State Withholding Payable	207.00
2170 · State Unemployment Payable	13.95
2120 · FICA Payable	462.36
2110 · Federal Withholding Payable	20.00
2130 · Federal Unemployment Payable	463.89
<b>Total 2100 · Payroll Liabilities</b>	<u>1,167.20</u>
<b>Total Other Current Liabilities</b>	<u>1,167.20</u>
<b>Total Current Liabilities</b>	<u>1,167.20</u>
<b>Total Liabilities</b>	<u>1,167.20</u>
<b>Equity</b>	
3900 · Equity	122,047.01
Net Income	-10,323.46
<b>Total Equity</b>	<u>111,723.55</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>112,890.75</u></u>

AMER BINGO KHTTK

**American Legion Post 100  
Profit & Loss YTD Comparison  
December 2010**

11  
Annual Basis

	Dec 10	Jan - Dec 10
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4000 · Beer Sales	4,486.45	60,813.04
4010 · Draft Sales	515.55	9,206.39
4020 · Food Sales	63.00	738.06
4030 · Liquor Sales	3,779.50	52,359.86
4060 · Bingo Ticket Sales	7,971.00	45,780.50
- 4095 · Dues-Regular	0.00	2,070.00
4098 · Dues - Social	30.00	1,925.00
4090 · NSF fee income	0.00	-55.13
<b>Total Income</b>	<b>16,845.50</b>	<b>172,837.72</b>
<b>Cost of Goods Sold</b>		
5050 · Cost of Bar-Miscellaneous	331.65	2,069.70
5000 · Cost of Beer	1,625.83	20,410.59 - 34%
5060 · Cost of Bingo Tickets	6,573.00	37,725.50 -
5040 · Cost of Cigarettes	0.00	36.00
5010 · Cost of Draft Beer	87.00	3,223.90 - 34%
5020 · Cost of Food	216.93	1,069.78
5025 · Cost of Food-Special Events	0.00	510.46
5030 · Cost of Liquor	1,432.66	18,072.90 - 30%
5095 · Dues - Regular	29.00	2,465.00
<b>Total COGS</b>	<b>10,296.07</b>	<b>85,583.83</b>
<b>Gross Profit</b>	<b>6,549.43</b>	<b>87,253.89</b>
<b>Expense</b>		
6010 · Bad Debts	0.00	0.00
6020 · Charitable Contributions	1,870.00	8,020.00
6025 · Depreciation Expense	673.34	5,401.86
6035 · Entertainment-Bands, Music	632.93	898.73
6040 · Federal Income Taxes	0.00	700.00
6048 · Insurance Expense	0.00	5,343.00
6060 · Licenses & Fees	174.00	896.00 19
6065 · Memorial Items	0.00	541.10
6070 · Office Supplies & Postage	44.00	648.83
6075 · Repairs & Maintenance	243.27	3,904.28 16
6077 · Sales Tax Paid	657.19	10,610.62 19
6080 · Telephone Expense	55.23	673.84
6085 · Utilities	746.68	8,953.17
6090 · Wages	3,022.15	46,231.28 -15
6095 · Wages-Extra Bar Help	40.00	1,009.00 -15
6575 · Taxes-Payroll	240.73	3,918.14 19
<b>Total Expense</b>	<b>8,399.52</b>	<b>97,749.85</b>
<b>Net Ordinary Income</b>	<b>-1,850.09</b>	<b>-10,495.96</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
8000 · Contributions	150.00	150.00
8010 · Interest Income	0.28	22.50
<b>Total Other Income</b>	<b>150.28</b>	<b>172.50</b>
<b>Net Other Income</b>	<b>150.28</b>	<b>172.50</b>
<b>Net Income</b>	<b>-1,699.81</b>	<b>-10,323.46</b>