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Short Form Return of Organization Exempt From Income Tax

2011

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2011 calendar year, or tax year beginning _____, 2011, and ending _____, 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <div style="border: 1px solid black; padding: 2px;">AMERICAN LEGION POST 100</div> Number and street (or P O box, if mail is not delivered to street address) Room/suite <div style="border: 1px solid black; padding: 2px;">97-3RD ST.</div> City or town, state or country, and ZIP + 4 <div style="border: 1px solid black; padding: 2px;">CARBONDALE, IL 61623</div>	D Employer identification number <div style="border: 1px solid black; padding: 2px;">84-6051448</div> E Telephone number <div style="border: 1px solid black; padding: 2px;">970-963-2381</div> F Group Exemption Number ▶
G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____		H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
I Website: ▶ <u>NONE</u>		
J Tax-exempt status (check only one) – <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		

K Check if the organization is not a section 509(a)(3) supporting organization or a section 527 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

L Add 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

Postmark 4-9-12
RECEIVED
APR 11 2012
CASH
MAY 03 2012

	Description		Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	00-
	2 Program service revenue including government fees and contracts	2	00-
	3 Membership dues and assessments	3	3268
	4 Investment income	4	1
	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 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	—
	b 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	—
c Less: direct expenses from gaming and fundraising events	6c	—	
d 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	166,192	
b Less: cost of goods sold	7b	75,320	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	90,872	
8 Other revenue (describe in Schedule O)	8	—	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	94,848	
Expenses	10 Grants and similar amounts paid (list in Schedule O) <u>CHARITABLE CONTRIBUTIONS</u>	10	7,971
	11 Benefits paid to or for members	11	00-
	12 Salaries, other compensation, and employee benefits	12	44,264
	13 Professional fees and other payments to independent contractors	13	00-
	14 Occupancy, rent, utilities, and maintenance	14	8,633
	15 Printing, publications, postage, and shipping	15	2,368
	16 Other expenses (describe in Schedule O) <u>SEE ATCH. FIN STMT. FOR OTHER EXPENSES</u>	16	23,360
	17 Total expenses. Add lines 10 through 16 ▶	17	86,596
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	7,545	
Net Assets	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	112,891
	20 Other changes in net assets or fund balances (explain in Schedule O) <u>ADJUSTMENT</u>	20	- 466
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	119,970

Part V Other Information (Note the Schedule A and personal benefit contract 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 significant 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"/>
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		<input checked="" type="checkbox"/>
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		<input checked="" type="checkbox"/>
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		<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. ▶ 37a _____		
b	Did the organization file Form 1120-POL 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 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 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 Gueffey</u> Telephone no. ▶ <u>963-2381</u> Located at ▶ <u>97-3rd St. Carbondale, IL</u> ZIP + 4 ▶ <u>61823</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.		<input checked="" type="checkbox"/>
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶ _____		<input checked="" type="checkbox"/>
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____		
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		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		
45b	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)		

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 **46** Yes No

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 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 or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II **47** Yes No

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

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

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

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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
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 Date: 5 APRIL 2012
 Type or print name and title: ROBERT C. SCHENCK

Paid Preparer Use Only
 Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____ Check 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

American Legion Post 100

Balance Sheet

As of December 31, 2011

Dec 31, 11

ASSETS

Current Assets

Checking/Savings

1000 · Alpine-Checking Account	38,462 05
1010 · Alpine-Bingo Raffle Acct	2,039.07
1020 · Alpine-Building Fund Acct	4,144 23
1030 · Alpine-Scholarship Acct	8,342 73
1040 · Bingo Bank Room Bank	3,000 00
1060 · 1st Bartenders Bank	700 00
1070 · 2nd Bartender's Bank	500 00

Total Checking/Savings:	57,188 08
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Other Current Assets

1580 · Prepaid Federal Taxes	1,420 00
1490 · Alpine Bank C.D. - 2007	10,448 12
1400 · Inventory - Beer (Kegs)	79 88
1410 · Inventory-Bar, Food, Etc.	885.08
1420 · Inventory - Beer (Bottles)	1,204 47
1430 · Inventory-Bingo Raffle	724 64
1450 · Inventory - Liquor	2,142 02
1460 · Member Accounts Receivable	122 25

Total Other Current Assets	17,026 46
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Total Current Assets	74,214.54
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Fixed Assets

1500 · Building & Improvements	69,011 63
1510 · Building Accum Depreciation	-66,391 63
1530 · Furniture & Fixtures	27,334 47
1540 · Furniture Accum Depreciation	-17,577 59
1560 · Land	34,425.00

Total Fixed Assets	46,801 88
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Other Assets

1570 · Prepaid Licenses	407 50
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Total Other Assets	407 50
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TOTAL ASSETS	121,423.92
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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2100 · Payroll Liabilities

2150 · State Withholding Payable	79 25
2170 · State Unemployment Payable	146 87
2120 · FICA Payable	445 45
2110 · Federal Withholding Payable	109 00
2130 · Federal Unemployment Payable	673 63

Total 2100 · Payroll Liabilities	1,454 20
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Total Other Current Liabilities	1,454 20
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Total Current Liabilities	1,454 20
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Total Liabilities	1,454 20
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Equity

3900 · Equity	112,424 56
Net Income	7,545 16

Total Equity	119,969 72
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TOTAL LIABILITIES & EQUITY	121,423.92
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American Legion Post 100
Profit & Loss
January through December 2011

	Jan - Dec 11
Ordinary Income/Expense	
Income	
4000 · Beer Sales	61,867 74
4010 · Draft Sales	13,791 37
4020 · Food Sales	890 95
4030 · Liquor Sales	58,825 79
4060 · Bingo Ticket Sales	30,919 25
4095 · Dues-Regular	1,558 00
4096 · Dues - Social	1,710 00
4090 · NSF fee income	-102 61
Total Income	169,460 49
Cost of Goods Sold	
5050 · Cost of Bar-Miscellaneous	4,471.04
5000 · Cost of Beer	19,623 24
5060 · Cost of Bingo Tickets	24,889 25
5010 · Cost of Draft Beer	4,458 62
5020 · Cost of Food	1,479 34
5025 · Cost of Food-Special Events	127 50
5030 · Cost of Liquor	18,624 80
5095 · Dues - Regular	1,646 00
Total COGS	75,319.79
Gross Profit	94,140 70
Expense	
6010 · Bad Debts	25 00
6020 · Charitable Contributions	7,970 75
6025 · Depreciation Expense	1,409 32
6035 · Entertainment-Bands, Music	100 00
6040 · Federal Income Taxes	-720 00
6048 · Insurance Expense	5,063 00
6060 · Licenses & Fees	706 00
6065 · Memorial Items	541 10
6070 · Office Supplies & Postage	2,367 99
6075 · Repairs & Maintenance	905 97
6077 · Sales Tax Paid	11,443 71
6080 · Telephone Expense	683 86
6085 · Utilities	7,727 07
6090 · Wages	42,739 12
6095 · Wages-Extra Bar Help	1,525 00
6575 · Taxes-Payroll	4,108 77
Total Expense	86,596 66
Net Ordinary Income	7,544 04
Other Income/Expense	
Other Income	
8010 · Interest Income	1 12
Total Other Income	1 12
Net Other Income	1 12
Net Income	7,545.16