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Short Form 990-EZ 2015

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-1150

2014

Open to Public Inspection

Form 990-EZ

Do not enter social security numbers on this form as it may be made public. Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Header section containing: A For the 2014 calendar year, or tax year beginning, 2014, and ending; B Check if applicable (Address change, Name change, etc.); C AMERICAN LEGION POST 28, POB 1421, ROSWELL, NM 88202; D Employer identification number 85-6016572; E Telephone number; F Group Exemption Number; G Accounting Method: X Cash; H Check if the organization is not required to attach Schedule B; I Website: N/A; J Tax-exempt status: 501(c)(19); K Form of organization: X Association; L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. Total: 23,363.

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 [X]

Table with 21 rows and 3 columns: Description, Line Number, Amount. Includes rows for Contributions (5,600), Investment income (17,763), Total revenue (23,363), Total expenses (23,363), and Net assets at beginning/end of year (0).

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2014)

SCANNED NOV 13 2015

RECEIVED

EXPENSES

NET ASSETS

RECEIVED

1237 10 26 2015 IRS

Handwritten initials: glb 23NE

FRESNO, CA

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in SEE SCHEDULE O the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V [X]

Table with columns for question number, description, and Yes/No columns. Rows include questions 33 through 41 regarding significant activities, changes, gross income, political expenditures, and tax shelter transactions.

42a The organization's books are in care of NANCY BRITTON Telephone no. (575) 420-9904 Located at POB 1421 ROSWELL NM ZIP + 4 88202

Table with columns for question number, description, and Yes/No columns. Rows include questions 42b and 42c regarding foreign financial accounts and offices.

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 [] N/A [] N/A

Table with columns for question number, description, and Yes/No columns. Rows include questions 44a through 45b regarding donor advised funds, hospital facilities, tanning services, and controlled entities.

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		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations 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

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49 a		
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b If 'Yes,' was the related organization a section 527 organization?

49 b		
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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 title of each employee	(b) 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

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.'

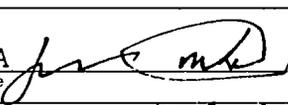
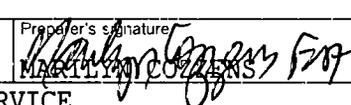
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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 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		Date		
	 JIMMY MONTOYA Type or print name and title		COMMANDER		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	MARILYN COZZENS		15 Oct 15		P01302501
	Firm's name ▶ COZZENS TAX SERVICE	Firm's address ▶ 2901 N KENTUCKY AVE ROSWELL, NM 88201-5815		Firm's EIN ▶ 77-0147923	Phone no 800-733-2769

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

Yes No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is
at www.irs.gov/form990.

OMB No 1545-0047

2014

**Open to Public
Inspection**

AMERICAN LEGION POST 28

Employer identification number

85-6016572

FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

ADVERTISING AND PROMOTION	\$	589.
INSURANCE		3,343.
OFFICE EXPENSES		485.
PEANUTS BAR		2,506.
	TOTAL \$	6,923.

FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

ORGANIZATION HELPING OTHER VERTEARNS

FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR
INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR
INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? NO