

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2008Department 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 and controlling organizations as defined in section 512(b)(13) must file Form 990. All other org- anizations 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

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning **Jul 1**, 2008, and ending **Jun 30**, 2009

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 Post 48**
Number and street (or P O box, if mail is not delivered to street address): **2639 Wagon Wheel Road**
City or town, state or country, and ZIP + 4: **Oxnard CA 93036**

D Employer identification number: **95-6062325**

E Telephone number: **(805) 485-1600**

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: **► N/A**

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 **► \$ 188,028.**

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

1	Contributions, gifts, grants, and similar amounts received	1	21,699.
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	13,941.
4	Investment income	4	15.
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less: cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c	
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input checked="" type="checkbox"/>		
6a	Gross revenue (not including \$ of contributions reported on lines 1 through 5) 34,227.	6a	34,227.
6b	Less: direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	34,227.
7a	Gross sales of inventory less returns and allowances 118,146.	7a	118,146.
7b	Less: cost of goods sold 68,491.	7b	68,491.
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	49,655.
8	Other revenue (describe ►)	8	
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ►	9	119,537.
10	Grants and similar amounts paid (attach schedule) See L-10 Stmt	10	2,578.
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	11,117.
13	Professional fees and other payments to independent contractors	13	36,401.
14	Occupancy, rent, utilities, and maintenance	14	53,498.
15	Printing, publications, postage, and shipping	15	1,553.
16	Other expenses (describe ►)	16	
17	Total expenses (add lines 10 through 16) ►	17	105,147.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	14,390.
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	71,279.
20	Other changes in net assets or fund balances (attach explanation) See L-20 Stmt	20	-22,471.
21	Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21	63,198.

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.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	71,279.	63,987.
23 Land and buildings	0.	0.
24 Other assets (describe ►)	0.	0.
25 Total assets	71,279.	63,987.
26 Total liabilities (describe ► See L-26 Stmt)	0.	789.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	71,279.	63,198.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form 990-EZ (2008)

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Part III	Statement of Program Service Accomplishments (See the instructions.)
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What is the organization's primary exempt purpose? **Veterans Service Organization**

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	----- ----- ----- (Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	28 a
29	----- ----- ----- (Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	29 a
30	----- ----- ----- (Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	30 a
31	Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	31 a
32	Total program service expenses (add lines 28a through 31a) ▶	32

Part IV **List of Officers, Directors, Trustees, and Key Employees.** (List each one even if not compensated. See the instrs.)

[illegible]

Part V Other Information (Note the statement requirement in General Instruction 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		X
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		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 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 6033(e) notice, reporting, and proxy tax requirements?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N		X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37 a 0.		
b Did the organization file Form 1120-POL for this year?		X
38 a 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?		X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38 b		
39 501(c)(7) organizations Enter.		
a Initiation fees and capital contributions included on line 9 39 a		
b Gross receipts, included on line 9, for public use of club facilities 39 b		
40 a 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b 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 40 b		
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 40 e		X
41 List the states with which a copy of this return is filed ▶ _____		

42 a The books are in care of ▶ Ernest Eglin Telephone no ▶ (805) 485-1600
 Located at ▶ 2639 Wagon Wheel Road Oxnard CA ZIP + 4 ▶ 93036

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. ▶ _____

	Yes	No
42 b		X
42 c		X

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a 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 ▶ _____

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		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		X

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.

	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	
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	47	
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	48	
49 a Did the organization make any transfers to an exempt non-charitable related organization?	49 a	
b If 'Yes,' was the related organization(s) a section 527 organization?	49 b	

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.'

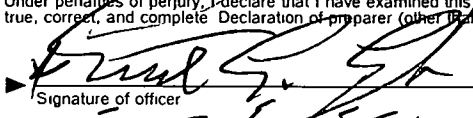
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

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.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

Total number of other independent contractors 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.		
	Signature of officer  Ernest E. EGLIN Type or print name and title	Date 01-15-10 FINANCE OFFICER	
Paid Preparer's Use Only	Preparer's signature Richard Ceniserov	Date 01/14/10	Check if self-employed <input checked="" type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 Marian Business Services 118 S A ST Oxnard CA 93030-5622	Preparer's Identifying Number (See instructions) EIN (805) 487-0296	

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

☒ Yes ☐ No

BAA

Form 990-EZ (2008)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

► Must be completed by organizations that answer 'Yes' to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

OMB No 1545 0047

2008

Open to Public Inspection

Name of the organization

American Legion Post 48

Employer identification number

95-6062325

Part I	Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.
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1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|--|
| <input type="checkbox"/> Mail solicitations | <input type="checkbox"/> Solicitation of non-government grants |
| <input type="checkbox"/> Email solicitations | <input type="checkbox"/> Solicitation of government grants |
| <input type="checkbox"/> Phone solicitations | <input type="checkbox"/> Special fundraising events |
| <input type="checkbox"/> In-person solicitations | |

2a Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☐ No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990EZ filers are not required to complete this table

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col.(i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))
		(event type)	(event type)	NONE (total number)	
REVENUE	1 Gross receipts				
	2 Less Charitable contributions				
	3 Gross revenue (line 1 minus line 2)				
DIRECT EXPENSES	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses				
	8 Direct expense summary. Add lines 4- through 7 in column (d)				▶
9 Net income summary. Combine lines 3 and 8 in column (d)					▶

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
REVENUE	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No		
7 Direct expense summary. Add lines 2 through 5 in column (d)					▶
8 Net gaming income summary. Combine lines 1 and 7 in column (d)					▶

	YES	NO
9 Enter the state(s) in which the organization operates gaming activities _____		
a Is the organization licensed to operate gaming activities in each of these states?	9a X	
b If 'No,' Explain: -----		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	X
b If 'Yes,' Explain -----		
11 Does the organization operate gaming activities with nonmembers?	11	X
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	X

13 Indicate the percentage of gaming activity operated in:**a** The organization's facility**13a** %**b** An outside facility**13b** %**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?**15a****b** If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____**c** If 'Yes,' enter name and address.

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided: ▶ _____

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?**17a****b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year. ▶ \$ _____

**Form 990-EZ
Part II**

Other Assets and Liabilities

2008

Name as Shown on Return
American Legion Post 48

Employer Identification No
95-6062325

Line 24 - Other Assets:	Beginning of Year	End of Year
Totals to Form 990-EZ, Part II, line 24		

Line 26 - Total Liabilities:	Beginning of Year	End of Year
Payroll Liabilities		789.
Totals to Form 990-EZ, Part II, line 26		789.

Form 990-EZ, Part I, Line 10

Grants and Similar Amounts Paid

Purpose of Payment

Boys State

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
<u>Boys State</u>	Business <input checked="" type="checkbox"/> Person <input type="checkbox"/> <u>Boys State</u> <u>201 North "W" St.</u> <u>Lompoc</u> <u>CA</u> <u>93436</u>	<u>Organization</u>	<u>2,578.</u>

If property other than cash was given, the following additional information needs to be provided:

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Form 990-EZ, Page 1, Part I, Line 20

Other Changes in Net Assets or Fund Balances

Description	Amount
<u>Adjustment of Prior Year Net Fund Balances</u>	<u>-22,471.</u>
Total	<u><u>-22,471.</u></u>

Supporting Statement of:

Form 990-EZ/Line 12

Description	Amount
Salaries	9,900.
Payroll Taxes	1,217.
Total	<u>11,117.</u>

Supporting Statement of:

Form 990-EZ/Line 13

Description	Amount
Advertising	225.
Dues	10,246.
Fundraising	17,400.
Professional Fees	1,177.
Sales Taxes	7,353.
Total	<u>36,401.</u>

Supporting Statement of:

Form 990-EZ/Line 14

Description	Amount
Bank Fees	520.
Bulk Mail Permit	180.
Insurance	3,508.
Licenses	1,165.
Misc	15.
Nat'l Emblems	940.
Non Profit License	10.
Office Equip	1,073.
Office Supplies	1,611.
Rent	18,000.
Repairs	4,590.
Transfer To Lotto	704.
Travel	3,330.
Utilities	17,852.
Total	<u>53,498.</u>

Supporting Statement of:

Form 990-EZ/Line 15

Description	Amount
Postage	1,553.
Total	<u>1,553.</u>