

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2004

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2004 calendar year, or tax year beginning _____, **and ending** _____

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

C Name of organization
 Please use IRS label or print or type. See Specific Instructions.
AMERICAN LEGION POST 22
 Number and street (or P O box if mail is not delivered to street address) Room/suite
22 LEGION LANE
 City or town State or country ZIP + 4
COCOA FL 32922

D Employer identification number
59-0700781

E Telephone number

F Accounting method. Cash Accrual
 Other (specify) _____

G Website: **NA**

J Organization type (check only one) 501(c) (3) (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **184,240**

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates _____
H(c) Are all affiliates included? Yes No (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number _____

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions)

SCANNED MAR 25 2005

1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a		0	
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d			0
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			0
3	Membership dues and assessments	3			5,344
4	Interest on savings and temporary cash investments	4			22
5	Dividends and interest from securities	5			0
6a	Gross rents	6a		3,015	
b	Less: rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			3,015
7	Other investment income (describe _____)	7			0
8a	Gross sales of assets other than inventory	(A) Securities		(B) Other	
b	Less: cost or other basis and sales expenses	8a	0	8b	0
c	Gain or (loss) (attach schedule)	8c	0	8c	0
d	Gain or (loss) (combine line 8c, columns (A) and (B))	8d			0
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>				
a	Gross revenue (including contributions reported on line 1a)	9a		54,665	
b	Less: direct expenses other than fundraising expenses	9b		12,957	
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			41,708
10a	Gross sales of inventory, less returns and allowances	10a		117,683	
b	Less: cost of goods sold	10b		78,516	
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			39,167
11	Other revenue (from Part VII, line 103)	11			3,511
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			92,767
13	Program services (from line 44, column (B))	13			0
14	Management and general (from line 44, column (C))	14			100,145
15	Fundraising (from line 44, column (D))	15			0
16	Payments to affiliates (attach schedule)	16			0
17	Total expenses (add lines 16 and 44, column (A))	17			100,145
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18			-7,378
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19			244,964
20	Other changes in net assets or fund balances (attach explanation)	20			0
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			237,586

22

Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 22 of the instructions)

Table with 5 columns: Description, (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include 22 Grants and allocations, 23 Specific assistance, 24 Benefits paid, 25 Compensation of officers, 26 Other salaries and wages, 27 Pension plan contributions, 28 Other employee benefits, 29 Payroll taxes, 30 Professional fundraising fees, 31 Accounting fees, 32 Legal fees, 33 Supplies, 34 Telephone, 35 Postage and shipping, 36 Occupancy, 37 Equipment rental and maintenance, 38 Printing and publications, 39 Travel, 40 Conferences, conventions, and meetings, 41 Interest, 42 Depreciation, depletion, etc., 43 Other expenses not covered above, 44 Total functional expenses.

Joint Costs. Check [] if you are following SOP 98-2
Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? [] Yes [] No
If "Yes," enter (i) the aggregate amount of these joint costs \$ 0, (ii) the amount allocated to Program services \$, (iii) the amount allocated to Management and general \$, and (iv) the amount allocated to Fundraising \$

Part III Statement of Program Service Accomplishments (See page 25 of the instructions)

Table with 2 columns: Description, Program Service Expenses. Row a: What is the organization's primary exempt purpose? Row b: All organizations must describe their exempt purpose achievements in a clear and concise manner. Rows c, d, e: Other program services (attach schedule). Row f: Total of Program Service Expenses (should equal line 44, column (B), Program services) 0

Part IV Balance Sheets (See page 25 of the instructions.)

				(A)		(B)
				Beginning of year		End of year
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only						
Assets	45	Cash—non-interest-bearing		25,818	45	13,291
	46	Savings and temporary cash investments		9,302	46	2,617
	47 a	Accounts receivable	47a 0			
	b	Less allowance for doubtful accounts	47b 0	0	47c	0
	48 a	Pledges receivable	48a 0			
	b	Less: allowance for doubtful accounts	48b 0	0	48c	0
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50	0
	51 a	Other notes and loans receivable (attach schedule)	51a 0			
	b	Less allowance for doubtful accounts	51b 0	0	51c	0
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges			53	
	54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0	54	0
	55 a	Investments—land, buildings, and equipment basis	55a 0			
	b	Less accumulated depreciation (attach schedule)	55b 0	0	55c	0
	56	Investments—other (attach schedule)		0	56	0
	57 a	Land, buildings, and equipment: basis	57a 295,305			
	b	Less: accumulated depreciation (attach schedule)	57b 72,252	211,217	57c	223,053
	58	Other assets (describe <input type="checkbox"/>)		0	58	0
59	Total assets (add lines 45 through 58) (must equal line 74)		246,337	59	238,961	
Liabilities	60	Accounts payable and accrued expenses			60	
	61	Grants payable			61	
	62	Deferred revenue			62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		0	63	0
	64 a	Tax-exempt bond liabilities (attach schedule)		0	64a	0
	b	Mortgages and other notes payable (attach schedule)		0	64b	0
	65	Other liabilities (describe <input type="checkbox"/> PAYROLL & SALES TAX)		1,373	65	1,375
66	Total liabilities (add lines 60 through 65)		1,373	66	1,375	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		25,818	67	13,291
	68	Temporarily restricted		9,302	68	2,617
	69	Permanently restricted		209,844	69	221,678
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19, column (B) must equal line 21)		244,964	73	237,586	
74	Total liabilities and net assets / fund balances (add lines 66 and 73)		246,337	74	238,961	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total revenue, gains, and other support per audited financial statements	a	
b	Amounts included on line a but not on line 12, Form 990		
	(1) Net unrealized gains on investments	\$	
	(2) Donated services and use of facilities	\$	
	(3) Recoveries of prior year grants	\$	
	(4) Other (specify)	\$	
	-----	\$	
	-----	\$	
	Add amounts on lines (1) through (4)		b 0
c	Line a minus line b		c 0
d	Amounts included on line 12, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990	\$	
	(2) Other (specify)	\$	
	-----	\$	
	-----	\$	
	Add amounts on lines (1) and (2)		d 0
e	Total revenue per line 12, Form 990 (line c plus line d)		e 0

a	Total expenses and losses per audited financial statements	a	
b	Amounts included on line a but not on line 17, Form 990		
	(1) Donated services and use of facilities	\$	
	(2) Prior year adjustments reported on line 20, Form 990	\$	
	(3) Losses reported on line 20, Form 990	\$	
	(4) Other (specify)	\$	
	-----	\$	
	-----	\$	
	Add amounts on lines (1) through (4)		b 0
c	Line a minus line b		c 0
d	Amounts included on line 17, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990	\$	
	(2) Other (specify)	\$	
	-----	\$	
	-----	\$	
	Add amounts on lines (1) and (2)		d 0
e	Total expenses per line 17, Form 990 (line c plus line d)		e 0

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 27 of the instructions)

(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
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name ROBERT CEVETE Str _____ City _____ ST _____ ZIP _____	Title ADJUTANT Hr/WK 40	200	0	0
Name TIM TOLL Str _____ City _____ ST _____ ZIP _____	Title FINANCE OFF Hr/WK 40	600	0	0
Name ART PRIOR Str _____ City _____ ST _____ ZIP _____	Title ADJUTANT Hr/WK 40	350	0	0
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule—see page 28 of the instructions

Part VI Other Information (See page 28 of the instructions)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a	Enter direct and indirect political expenditures. See line 81 instructions	81a	
b	Did the organization file Form 1120-POL for this year?	81b	
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III.)	82b	0
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	0
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> NA, section 4912 <input type="checkbox"/> _____, section 4955 <input type="checkbox"/> _____		
b	501(c)(3) and 501(c)(4) orgs. 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," attach a statement explaining each transaction	89b	
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		NA
90 a	List the states with which a copy of this return is filed		
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions)	90b	
91	The books are in care of <input type="checkbox"/> Name AMERICAN LEGION POST 22 Telephone no. <input type="checkbox"/> () _____ Located at <input type="checkbox"/> 22 LEGION LANE COCOA, FL City _____ ST _____ ZIP + 4 <input type="checkbox"/> 32922		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 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 <input type="checkbox"/> 92 N/A		

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					5,344
95 Interest on savings and temporary cash investments					22
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					3,015
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					41,708
102 Gross profit or (loss) from sales of inventory					39,167
103 Other revenue					
a _____					
b VENDING MACHINES					1,895
c HATS, BANNERS, ETC					751
d SALES TAX COLLECTION ALLOW					247
e CASH OVERAGE/LESS RETD CKS					618
104 Subtotal (add columns (B), (D), and (E))		0		0	92,767
105 Total (add line 104, columns (B), (D), and (E))					92,767

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%		0	0
	%		0	0
	%		0	0
	%		0	0

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please 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 knowledge.

Signature of officer: Timothy D. Toll
Type or print name and title: TIMOTHY D. TOLL

Paid Preparer's Use Only

Preparer's signature: [Signature]
Firm's name (or yours if self-employed), address, and ZIP + 4: SHUTTLE ACCOUNTING, INC
PO BOX 237, COCOA, FL 32923

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No 67

Name(s) shown on return AMERICAN LEGION POST 22	Business or activity to which this form relates	Identifying number 59-0700781
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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 page 2 of the instructions for a higher limit for certain businesses	1	102,000
2 Total cost of section 179 property placed in service (see page 3 of the instructions)	2	0
3 Threshold cost of section 179 property before reduction in limitation	3	410,000
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	102,000

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6 #VALUE!	#VALUE!	#VALUE!
#VALUE!	#VALUE!	#VALUE!
7 Listed property Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	0
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2005 Add lines 9 and 10, less line 12	▶ 13	0

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)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	939
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	0
16 Other depreciation (including ACRS) (see page 4 of the instructions)	16	0

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2004	17	3,691
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶ <input type="checkbox"/>	

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property					#VALUE!	
g 25-year property			25 yrs	#VALUE!	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 2004 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see page 8 of the instructions)

21 Listed property Enter amount from line 28	21	0
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 instr	22	5,141
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	0

For Paperwork Reduction Act Notice, see separate instructions.

NA

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)						25	0	
26 Property used more than 50% in a qualified business use (see page 8 of the instructions)		%						
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 of the instructions)		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	0
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1								29
								0

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles - See page 2 of the instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 10 of the instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see pg 11 of the instructions)					
43 Amortization of costs that began before your 2004 tax year				43	0
44 Total. Add amounts in column (f) See page 12 of the instructions for where to report				44	0

Line 9 (990) - Special events and activities

	Event A	Event B	Event C	All others	Totals
1 Special event name	BAR BINGO	STEAK SHOOT	BASEBALL	MEMBERS DONATIONS	
1a Number of special events	126	52	12		
2 Gross receipts	14,397	17,595	3,668	19,005	54,665
3 Less contributions					0
4 Gross revenue	14,397	17,595	3,668	19,005	54,665
5 Less direct expenses		7,725	5,232		12,957
6 Net income or (loss)	14,397	9,870	-1,564	19,005	41,708

Line 57 (990) - Land, buildings, and equipment

Land (net of any amortization)	Land (net of any amortization)	
	Beginning	End
1		
2		
3		
4		
5		
6 Total land (net of any amortization)	0	0

Buildings and equipment	Buildings and equipment		Accumulated depreciation	
	Beginning	End	Beginning	End
7	278,328	295,305	67,111	72,252
8				
9				
10				
11				
12				
13				
14				
15				
16				
17 Total buildings and equipment	278,328	295,305	67,111	72,252
18 Buildings and equipment (less accumulated depreciation)			211,217	223,053
19 Total land, buildings and equipment			211,217	223,053

Category or Item	Cost/Other Basis	Accumulated Depreciation	Book Value
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11 Total	0	0	0

Line 65 (990) - Other liabilities

		Beginning	End
1	PAYROLL & SALES TAX	1,373	1,375
2			
3			
4			
5			
6			
7			
8			
9			
10			
11	Total other liabilities	1,373	1,375

Form 4562 Statement - 990

AMERICAN LEGION POST 22

59-0700781

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec, 179, Bonus	2004 Deprec	2004 Accum Deprec
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Section 179 Deductions Before Limitations (Line 8) and Special Allowance (Line 14)

Special allowance except listed property (Line 14)

CHAIRS	2/1/2004	F-11	100 00%	315	158
CHAIRS	2/1/2004	F-11	100 00%	1,138	569
MONITOR	2/1/2004	F-11	100 00%	424	212

Special allowance except listed property (Line 14) 1,877 939

Depreciation Detail

MACRS deductions for prior years (Line 17)

32	GLASS CABINET	2/1/1995	F-10	100 00%	450	0	0	450	10	200DB	HY	327	29	356
34	SAFE	6/22/1995	F-10	100 00%	350	0	0	350	10	200DB	HY	255	23	278
35	WALL MIRROR	9/1/1995	R-10	100 00%	425	0	0	425	10	150DB	HY	340	37	377
40	LARGE SCREEN TV	1/26/2000	F-11	100 00%	1,950	0	0	1,950	7	200DB	HY	1,342	174	1,516
41	CASH REGISTER	10/20/2000	F-10	100 00%	130	0	0	130	7	200DB	HY	90	12	102
42	5 TABLES	1/1/2001	F-10	100 00%	371	0	0	371	7	200DB	HY	209	46	255
43	USED BINGO MACHII	1/1/2001	F-10	100 00%	636	0	0	636	7	200DB	HY	358	79	437
44	MICROWAVE	1/1/2001	F-10	100 00%	84	0	0	84	7	200DB	HY	48	10	58
45	5 TABLES	2/1/2001	F-10	100 00%	329	0	0	329	7	200DB	HY	186	41	227
46	KITCHEN EQUIPMEN	4/1/2001	F-10	100 00%	1,543	0	0	1,543	7	200DB	HY	868	193	1,061
47	CEILING	5/1/2001	R-10	100 00%	4,396	0	0	4,396	15	150DB	HY	1,014	338	1,352
48	FLOOR TILE	6/1/2001	R-10	100 00%	2,640	0	0	2,640	15	150DB	HY	609	203	812
49	KITCHEN EQUIPMEN	6/1/2001	F-10	100 00%	4,504	0	0	4,504	7	200DB	HY	2,535	563	3,098
50	POOL TABLE	9/1/2001	F-10	100 00%	848	0	0	848	7	200DB	HY	477	106	583
51	HOT WATER HEATEF	9/1/2001	F-10	100 00%	489	0	0	489	7	200DB	HY	276	61	337
52	KITCHEN EQUIPMEN	11/1/2001	F-10	100 00%	992	0	0	992	7	200DB	HY	559	124	683
53	BAR SINK	3/1/2002	F-6	100 00%	572	0	0	400	5	200DB	HY	380	77	457
54	ALARM SYSTEM	6/1/2002	F-10	100 00%	1,356	0	0	949	7	200DB	HY	775	166	941
55	COPIER	10/1/2002	F-6	100 00%	318	0	0	223	5	200DB	HY	211	43	254
56	FLOOR TILE	11/1/2002	R-10	100 00%	9,146	0	0	6,402	15	200DB	HY	3,968	690	4,658
57	CARPET	11/1/2002	R-10	100 00%	2,303	0	0	1,612	15	200DB	HY	999	174	1,173
58	ICE MACHINE	8/1/2003	F-10	100 00%	3,639	0	0	1,819	7	200DB	HY	2,080	445	2,525
59	CASH REGISTER	10/1/2003	F-11	100 00%	212	0	0	106	7	200DB	HY	121	26	147
60	CHAIRS	11/1/2003	F-11	100 00%	254	0	0	127	7	200DB	HY	145	31	176

Total MACRS deductions for prior years (Line 17) 37,937 0 0 31,775 18,172 3,691 21,863

GDS 7-year property (Line 19c)

CHAIRS	2/1/2004	F-11	100 00%	315	158	157	7	200DB	HY			22	180
CHAIRS	2/1/2004	F-11	100 00%	1,138	569	569	7	200DB	HY			81	650
MONITOR	2/1/2004	F-11	100 00%	424	212	212	7	200DB	HY			30	242

Total GDS 7-year property (Line 19c) 1,877 0 939 938 0 133 1,072

GDS 15-year property (Line 19e)

IMPROVEMENTS	8/1/2004	R-10	100 00%	15,100	0	15,100	15	SL/GDS	MM			378	378
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Total GDS 15-year property (Line 19e) 15,100 0 0 15,100 0 378 378

Subtotal 54,914 0 939 47,813 18,172 4,202 23,313

Form 4562 Statement - 990

AMERICAN LEGION POST 22

59-0700781

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec . 179, Bonus	2004 Deprec	2004 Accum Deprec
					54,914	0	939	47,813				18,172	4,202	23,313

Form 4562 Reconciliation

Annual depreciation and amortization	4,202
Special allowance except listed property (Line 14)	939
Listed property special allowance (Line 25)	0
Section 179 deduction claimed (includes prior year disallowed)	0
Section 179 deduction carried forward to future year	0
Section 179 deduction (Line 12)	0
Less amortization included in total annual depreciation and amortization (Line 44)	0
Form 4562 , Line 22	5,141

Line 10a for 990		Total:	117,683
1	LIQUOR SALES	1	60,032
2	BEER SALES	2	51,420
3	WINE SALES	3	1,765
4	SODA SALES	4	3,280
5	BAR FOOD & MISC SALES	5	1,186

Line 10b for 990		Total:	78,516
1	LIQUOR PURCHASE	1	28,058
2	BEER PURCHASE	2	31,679
3	WINE PURCHASE	3	2,960
4	SODA PURCHASE	4	3,947
5	BAR FOOD & MISC PURCHASE	5	3,697
6	MISC LABOR	6	8,175