

FILED UNDER EXTENSION
Return of Organization Exempt From Income Tax

2010

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

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 2010 calendar year, or tax year beginning 07/01, 2010, and ending 06/30, 2011

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, App pending

Please use IRS label or print or type: American Legion #348, Post 348 Challenger 7, 105 Lincoln Ave., Cape Canaveral, FL 32920-2834

D Employer identification no. 59-2903617

E Telephone number (321) 799-1060

G Gross receipts \$ 436,547.

H(a) Is this a group return for affiliates? Yes No

H(b) Are all affiliates included? Yes No

H(c) Group Exemption Nr 0925

I Tax Exempt Status: 501(c)(3), 501(c)(19) (insert no), 4947(a)(1) or 527

J Website:

K Type of organization: Corporation, Trust, Association, Other

L Year of Formation 1988 M St of legal domicile FL

Part I Summary

Table with 2 columns: Line number and Amount. Rows include: 1. Briefly describe the organization's mission (Attached); 2. Check this box if discontinued; 3. Number of voting members (13); 4. Number of independent voting members (431); 5. Total number of individuals employed (7); 6. Total number of volunteers; 7a. Total unrelated business revenue (110,766); 7b. Net unrelated business taxable income.

Table with 3 columns: Line number, Description, and Amount. Rows include: 8. Contributions and grants (10,961); 9. Program services revenue (5,508); 10. Investment income (12); 11. Other revenue (136,776); 12. Total Revenue (153,257); 13. Grants and similar amounts paid (0); 14. Benefits paid; 15. Salaries and compensation (58,570); 16a. Professional fundraising fees; 16b. Total fundraising expenses (134,543); 17. Other expenses (103,771); 18. Total Expenses (162,341); 19. Revenue less expenses (-9,084); 20. Total assets (507,654); 21. Total liabilities (320,593); 22. Net assets or fund balances (187,061).

Part II Signature Block

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.

Please Sign Here: Gregory P Yurchuk, Signature of officer, GREGORY P YURCHUK FIN., Type or print name and title

Print preparer's name: Elizabeth Norwood-Fields, Preparer's signature

Paid Preparer Use Only: Firm's name L George Leonard CPA, Firm's address 1485 N Atlantic Ave # Cocoa Beach, FL 3293

May the IRS discuss this return with the preparer shown above? (see instructions)

SCANNED JUN 21 2012

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in Part III



1 Briefly describe the organization's mission

Attached

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting or make significant changes in how it conducts any program services?

Yes No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and (4) organization and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each service reported

4a (Code) (Expenses \$ including grants of \$) (Revenue \$)

(a) Provide the basis for organization into an entity in support of all aspects of service accomplishment. (b) Dedicated to God and Country, the American Legion promotes patriotism, stron national security, adequate care of veterans their widows and orphans, and community service.

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

(a) Provides for the upkeep and upgrade of facilities for use of members.

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

(a) Provides social, fraternal, recreational services to members and families.

4d Other program services (Describe in Schedule O)

(Expenses \$ including granst of \$)(Revenue \$)

4e Total program service expenses \$

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation) If "Yes," complete Schedule A	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instruction)	2	X
3 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 1	3	X
4 Section 501(c)(3) organizations. 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	4	
5 Is the organization a Section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in trust, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions "Yes," then complete Schedule D, Part VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X
b Did the organization report an amount for investments--other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments--program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain a separate, independent audited financial statements for the year? If "Yes," complete Schedule D, Part XI, XII, and XIII	12a	X
12b Was the organization included in a consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Part XI, XII, and XIII is optional	12b	
13 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	

Part IV Checklist of Required Schedules (Continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principle amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to question 25	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Form 990 or 990EZ? If "Yes," complete Schedule L, Part I	25b	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or a person related to such an individual? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c An entity of which a current or former officer, director, trustee, key employee of the organization (or a family member) was an officer, director, trustee, or owner? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35	X
b 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," complete Schedule R, Part V, line 2		
	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	38	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 1a _____ 0.		
b	Enter the number of Forms W-2G included in Line 1a. Enter -0- if not applicable. 1b _____ 0.		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (Gambling) winnings to prize winners? 1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wages and Tax Statements filed for the calendar year ending with or within the year covered by this return. 2a _____ 7.		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? 3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O. 3b		
4a	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)? 4a		X
b	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		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T? 5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? 6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year. 7d _____		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the org file a Form 1098-C? 7h		X
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966? 9a		
b	Did the organization make a distribution to a donor, donor advisor or related person? 9b		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a _____		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b _____		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders. 11a _____		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). 11b _____		
12a	Section 4947(a)(1) Non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b _____		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O		X
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b _____		
c	Enter the amount of reserves on hand. 13c _____		
14a	Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O. 14b		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions Check if Schedule O contains a response to any question in this Part VI X

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the year		
	1a 13		
b	Enter the number of voting members included in line 1a, above who are independent		
	1b 431		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?		X
b	Each committee with authority to act on behalf of the governing body?		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Service Code)

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates and branches to ensure their operations are consistent with those of the organization?		
11a	Has the organization provided a copy of the Form 990 to all members of its governing body before filing the form?		X
b	Describe in Schedule O the process, if any, the organization uses to review the Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13		X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c	Does the organization regularly and consistently monitor and enforce compliance with policy? If "Yes," Describe in Schedule O how this is done		
13	Does the organization have a written whistleblower policy?		X
14	Does the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official		X
b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the States with which a copy of this Form 990 is required to be filed ▶ FL
- 18** IRC Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization
▶ See schedule

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any questions in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Comensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calander year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees See instructions for defintion of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors; institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if the organization did not compensate any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related org in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		I n d i v i d u a l	D i r e c t o r	I n s t i t u t i o n a l	O f f i c e r	K e y e m p l o y e e	H i g h l y c o m p			
(1) Terry Mann Commander	50			X			0	0	0	
(2) Peggy Clutts Secretary	30			X			0	0	0	
(3) Gregory Wurchuk Treasurer	15			X			0	0	0	
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										
(15)										
(16)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related orgs in schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organizations (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		I n d i v i d u a l	T r u s t e e	O f f i c e r	K e y e m p l o y e e	H i g h l y c o m p e n s a t e d	F o r m e r			
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee Line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶

Part VIII Statement of Revenue

			(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts						
1a Federated campaigns	1a	0.				
b Membership Dues	1b	10,961.				
c Fundraising events	1c					
d Related organizations	1d					
e Government grants (contributions)	1e					
f All other contributions, gifts, grants, & similar amounts not included above	1f	0.				
g Noncash contributions included in 1a-1f		\$ 0.				
h Total. Add lines 1a-1f			10,961.			
Program Service Revenue						
2a Donations	Business Code		4,884.			4,884.
b Boosters			624.			624.
c						
d						
e						
f All other program service revenue	813000					
g Total. Add lines 2a-2f			5,508.			
3 Investment income (including dividends, interest and other similar amounts)			12.			12.
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross Rents	(i) Real	(ii) Personal				
b Less rental expenses						
c Rental income or (loss)						
d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
b Less cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss)						
8a Gross amount from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a	154,830.				
b Less direct expenses	b	134,544.				
c Net income or (loss) from fundraising events			20,286.			20,286.
9a Gross income from gaming activities See Part IV, line 19	a	5,005.				
b Less direct expenses	b					
c Net income or (loss) from gaming activities			5,005.			5,005.
10a Gross sales of inventory, less returns and allowance	a	259,512.				
b Less cost of goods sold	b	148,746.				
c Net income or (loss) from sales of inventory			110,766.		110,766.	0.
Miscellaneous Revenue						
11a Miscellaneous	Business Code		719.			719.
b	813000				0.	
c						
d All other revenue						
e Total. Add lines 11a-11d			719.			
12 Total Revenue See instructions			153,257.		110,766.	31,530.

Part IX Statement of Functional Expenses

Section 501(c)(3) and (4) organizations must complete all columns
 All other organizations must complete column (A) but are not required to complete columns (B), (C) and (D)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	51440			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	7130			
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other				
12	Advertising and promotion	1457			
13	Office Expenses				
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	21963			
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	20095			
23	Insurance				
24	Other expenses—itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on schedule O)				
a	Dues & memberships	7254			
b	Newsletter	1008			
c	Bank fees	1082			
d	Miscellaneous expense	135			
e	Office postage	28			
f	All other expenses	50749			
25	Total functional expenses. Add lines 1 through 24f	162341			
26	Joint Costs. Check <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheets

		(A) Beginning of year		(B) End of year	
A S S E T S	1	Cash-non-interest-bearing	64,938.	1	53,971.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) persons described in section 4958(c)(3)(B), and persons described in section 4976(a) (see instructions)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	10,145.	8	9,573.
	9	Prepaid expenses and deferred charges	1,682.	9	2,507.
	10 a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 516,866.		
	b	Less accumulated depreciation	10b 96,481.	430,889.	10c 420,385.
	11	Investments-publicly-traded securities		11	
	12	Investments-other securities See Part IV, line 11		12	
	13	Investments-program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	0.	15	
16	Total assets. Add 1 through 15 (must equal line 34)	507,654.	16	486,436.	
L I A B I L I T I E S	17	Accounts payable and accrued expenses	13,079.	17	15,939.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured Mortgages and notes payable to unrelated third parties		23	292,520.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities Complete Part X of Schedule D	307,514.	25	
	26	Total liabilities. Add lines 17 through 25	320,593.	26	308,459.
N E T A S S E T S F U N D B A L A N C E S	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, and equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds	187,061.	32	177,977.
	33	Total net assets or fund balances	187,061.	33	177,977.
	34	Total liabilities and net assets/fund balances	507,654.	34	486,436.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	153,257.
2	Total Expenses (must equal Part IX, column (A), line 25)	2	162,341.
3	Revenue less expenses Subtract line 2 from line 1	3	-9,084.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	187,061.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at the end of year Combine lines 3, 4, and 5 (Must equal Part X, line 33, column (B))	6	177,977.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	X	
2b	Were the organization's financial statements audited by an independent accountant?		X
2c	If "Yes" to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		X
d	If "Yes" to 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (Continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply).

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a If the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain why in Part XIV and complete the following table.

	Amount
1c	
1d	
1e	
1f	

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending Balance

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ _____ %
- b Permanent endowment ▶ _____ %
- c Term endowment ▶ _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a (ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment See Form 990, Part X, line 10

Description of Investment	(a) Cost or other basis (Investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land	25,000.			25,000.
b Buildings	400,000.		35,790.	364,210.
c Leasehold improvements	33,174.		11,173.	22,001.
d Equipment	58,692.		49,518.	9,174.
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶ 420,385.

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, lines 1 and 6b List events with gross receipts greater than \$5,000

Revenue	(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
	Steak O (event type)	Function (event type)	(total number)	(Add Col (a) through Col (c))
1 Gross receipts	1,925.	1,239.		3,164.
2 Less. Charitable contributions				
3 Gross revenue (line 1 minus line 2)	1,925.	1,239.		3,164.
Direct Expenses				
4 Cash prizes		689.		689.
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	13.			13.
10 Direct expense summary Add lines 4 through 9 in column (d)				(702.)
11 Net income summary Combine lines 3, column (d) and line 10				

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

Revenue	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add Col (a) through Col (c))
1 Gross revenue		151,665.		151,665.
Direct Expenses				
2 Cash prizes		109,559.		109,559.
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses		24,283.		24,283.
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100. % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d)				(133,842.)
8 Net gaming income summary Combine lines 1 column d, and 7				17,823.

9 Enter the state(s) in which the organization operates gaming activities: FL
 a Is the organization licensed to operate gaming activities in each of these states? Yes No
 b If "No," Explain Attached

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
 b If "Yes," Explain: _____

11 Does the organization operate gaming activities with nonmembers? Yes No

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? Yes No

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 ▶ Gregory Yurchuk

Address ▶ 105 Lincoln Ave, Cape Canaveral, FL 32920

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

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 of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

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 ▶ \$ _____

Part IV Supplemental Information. Complete this part to provide the explanation required by Part I, line 2b Columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions)

Schedule G, Part III - Not Licensed in All States

See Florida Attorney General AGO#88-41 Dated Sept 27, 1988
Local chapter of national organization may conduct bingo when chapter has been in existence and engaged in charitable activities for at least three years. Veterans organization must receive confirmation of its tax exempt status of 501(c) IRS code. Bingo games are conducted under the authority of s.849-093 the Florida Statute for fundraising purposes

Schedule O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization
American Legion #348

Employer identification number
59-2903617

Part III, line 1 - Describe the organization's mission

(a) Dedicated to God and Country, the American Legion promotes patriotism, strong national security, adequate care for veterans, their widows and orphans, and community service and wholesome development of the nations youth. (b) The American Legion also provides and assistance to veterans and/or their survivors on benefits available, and unemployed veterans regarding programs and training. (c) The American Legion provided fraternal, social, educational, and recreational activities for veterans and their families. (d) The American Legion also actively participates in civic and memorial affairs, visit the sick and provides handicap equipment and blood, support of the youth in educational and sports activities are also a part of the program.

Part III, Line 4d - Other Program Services

(a) Provide social, fraternal, recreational services and further support the means to accomplish the services of the American Legion.

(a) Provides for the feeling of being a part of the organization and provides recreational and social services to members and their families.

Part VI, Line 11b - Process used by the organization to review this 990 return

N/A

Part VI, Line 19 - How org makes Documentation, Policies, and Statements public

Posted on bulletin board at organization, or available upon request.

Part VI, Section C, Line 20 - Person in charge of books and records

Gregory Wurchuk
(321)799-1060

105 Lincoln Ave
Cape Canaveral, FL 32920

Name of the organization

American Legion #348

Employer identification number

59-2903617

Part IX, Line 24 - Other expenses

Description	Program services	Management & general	Fundraising	Total
Repairs & maintenance				4,540.
Supplies				380.
Property taxes				158.
Telephone				710.
Contributions				765.
Entertainment				75.
Contract labor				11,212.
Convention expense				1,646.
Sales tax expense				116.
Copy machine expense				1,427.
Workers comp insurance				868.
Office postage				666.
Professional fees				5,322.
Rent				3,000.
Pest control				731.
Utilities				19,133.
Totals:	0.	0.	0.	50,749.

Depreciation and Amortization (Including Information on Listed Property)

2010

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No **67**

Name(s) shown on return <u>American Legion #348</u>	Business or activity to which this form relates <u>990 - Page 1</u>	Identifying number <u>59-2903617</u>
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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 the instructions for a higher limit for certain businesses	1	500,000.						
2 Total cost of section 179 property placed in service (see instructions)	2	13,112.						
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.						
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4							
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	500,000.						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">6 (a) Description of property</th> <th style="width: 20%;">(b) Cost (business use only)</th> <th style="width: 20%;">(c) Elected cost</th> </tr> </thead> <tbody> <tr> <td>Cash Register</td> <td style="text-align: right;">2,295.</td> <td style="text-align: right;">2,295.</td> </tr> </tbody> </table>			6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	Cash Register	2,295.	2,295.
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost						
Cash Register	2,295.	2,295.						
7 Listed property Enter the amount from line 29	7							
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	2,295.						
9 Tentative deduction Enter the smaller of line 5 or line 8	9	2,295.						
10 Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10							
11 Business income limitation Enter the smaller of business income (not less than -0-) or line 5 (see instructions)	11	500,000.						
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	2,295.						
13 Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 12 ▶	13							

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) (See instructions)

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

Part III MACRS Depreciation (Do not include listed property) (See the instructions)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2010	17	16,987.
18 If you are electing 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 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		4,137.	7	HY	200DB	591.
d 10-year property						
e 15-year property		6,680.	15	HY	S/L	222.
f 20-year property						
g 25-year property			25 yrs		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 2010 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see the instructions)

21 Listed property Enter amount from line 28	21	
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 instructions	22	20,095.
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	

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 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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Busn / investment use percentage, (d) Cost or other basis, (e) Basis for depr (busn /investment use only), (f) Recovery period, (g) Method/ Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

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

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36.

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 the instructions)

Table with 2 columns: Yes, No. Includes rows 37-41.

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

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.