

# Return of Organization Exempt From Income Tax

**2011**

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 2011 calendar year, or tax year beginning 07/01, 2011, and ending 06/30, 2012

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

**C**

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 \$ 412,933.

**F** Name and address of Principal Officer  
Vincent Lafiura  
105 Lincoln Ave  
Cape canaveral, FL 32920

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

**H(b)** Are all affiliates included?  Yes  No  
If "NO" attach a list. (See instructions)

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

**J** Website: ▶

**H(c)** Group exemption no ▶ 0925

**K** Type of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 1988 **M** St of legal domicile FL

**Part I Summary**

DEC 31 2013  
799

<b>1</b>	Briefly describe the organization's mission of most significant activities <u>Attached</u>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<u>13.</u>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<u>431.</u>
<b>5</b>	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	<b>5</b>	<u>11.</u>
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<u>100,818.</u>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	
<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
<b>9</b>	Program services revenue (Part VIII, line 2g)		<u>11,114.</u>
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		<u>28,064.</u>
<b>11</b>	Other revenue (Part VIII, column (A) lines 5, 6d, 8c, 9c, 10c and 11e) ..		<u>16.</u>
<b>12</b>	Total Revenue— add lines 8 through 11 (must equal Part VIII, Column (A), line 12)		<u>128,486.</u>
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<u>167,680.</u>
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)		<u>0.</u>
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		<u>70,631.</u>
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)		
<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>33028</u>		
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		<u>96,246.</u>
<b>18</b>	Total Expenses Add lines 13-17 (must equal Part IX column (A), line 25)		<u>166,877.</u>
<b>19</b>	Revenue less expenses Subtract line 18 from line 12		<u>803.</u>
<b>20</b>	Total assets (Part X line 16)	<b>Beginning of Year</b>	<b>End of Year</b>
<b>21</b>	Total liabilities (Part X, line 26)	<u>486,437.</u>	<u>474,631.</u>
<b>22</b>	Net assets or fund balances Subtract line 21 from line 20	<u>308,460.</u>	<u>295,851.</u>
		<u>177,977.</u>	<u>178,780.</u>

**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

Signature of officer: Vincent J. Lafiura Date: 12-17-13  
Type or print name and title: VINCENT J. LAFIURA

Print preparer's name  
ELIZABETH NIXWOOD-FIELDS

Preparer's signature  
[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 FEB 06 2014

**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, strong 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 grant 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		X
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instruction)		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		X
4 <b>Section 501(c)(3) organizations.</b> 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		
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		
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		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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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		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		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 16? If "Yes," complete Schedule D, Part VI	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		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		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		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes" complete Schedule D, Part X		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		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		X
b 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		
13 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees or agents outside of the United States?		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		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		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		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)		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	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		X
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return?		

**Part IV Checklist of Required Schedules** (Continued)

	Yes	No
<b>21</b> 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		X
<b>22</b> 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		X
<b>23</b> 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		X
<b>24a</b> 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		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		
<b>b</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		
<b>26</b> 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		X
<b>27</b> 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		X
<b>28</b> 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)		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>c</b> 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		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
<b>33</b> 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		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		X
<b>35a</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</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
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
<b>37</b> 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		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> 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

Input box for Schedule O response

Main table with columns for question numbers (1a-14b), Yes, and No. Contains various tax-related questions and their corresponding responses.

**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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the year. If the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above who are independent.		
<b>2</b>	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?		<input checked="" type="checkbox"/>
<b>3</b>	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?		<input checked="" type="checkbox"/>
<b>4</b>	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
<b>5</b>	Did the organization become aware during the year of a material diversion of the organization's assets?		<input checked="" type="checkbox"/>
<b>6</b>	Does the organization have members or stockholders?		<input checked="" type="checkbox"/>
<b>7a</b>	Did the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		<input checked="" type="checkbox"/>
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?		<input checked="" type="checkbox"/>
<b>8b</b>	Each committee with authority to act on behalf of the governing body?		<input checked="" type="checkbox"/>
<b>9</b>	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.		<input checked="" type="checkbox"/>

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

		Yes	No
<b>10a</b>	Does the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
<b>10b</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's exempt purposes?		
<b>11a</b>	Has the organization provided a copy of the Form 990 to all members of its governing body before filing the form?		<input checked="" type="checkbox"/>
<b>11b</b>	Describe in Schedule O the process, if any, the organization uses to review the Form 990.		
<b>12a</b>	Does the organization have a written conflict of interest policy? If "No," go to line 13.		<input checked="" type="checkbox"/>
<b>12b</b>	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
<b>12c</b>	Does the organization regularly and consistently monitor and enforce compliance with policy? If "Yes" Describe in Schedule O how this is done.		
<b>13</b>	Does the organization have a written whistleblower policy?		<input checked="" type="checkbox"/>
<b>14</b>	Does the organization have a written document retention and destruction policy?		<input checked="" type="checkbox"/>
<b>15</b>	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?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official		<input checked="" type="checkbox"/>
<b>15b</b>	Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions)		<input checked="" type="checkbox"/>
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<input checked="" type="checkbox"/>
<b>16b</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
- 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 definition 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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Vincent Lafiura Commander	50			X			0	0	0	
(2) Peggy Clutts Secretary	30			X			0	0	0	
(3) Gregory Wurchuk Treasurer	15			X			0	0		
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

**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
		l t n r r	l l n r r	O f f i c e r	K e y e m p l o y e e	H i g h e s t c o m p e n s a t e d	E m p l o y e e	F o r m e r			
(15)											
(16)											
(17)											
(18)											
(19)											
(20)											
(21)											
(22)											
(23)											
(24)											
(25)											

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 Report compensation for the calendar year with or within the organization's tax year

(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						
<b>1a</b> Federated campaigns	<b>1a</b>					
<b>b</b> Membership Dues	<b>1b</b>	11,114.				
<b>c</b> Fundraising events	<b>1c</b>					
<b>d</b> Related organizations	<b>1d</b>					
<b>e</b> Government grants (contributions)	<b>1e</b>					
<b>f</b> All other contributions, gifts, grants, & similar amounts not included above	<b>1f</b>					
<b>g</b> Noncash contributions included in 1a-1f \$						
<b>h Total.</b> Add lines 1a-1f			11,114.			
Program Service Revenue						
		Business Code				
<b>2a</b> Donations			27,017.			27,017.
<b>b</b> Boosters			1,047.			1,047.
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>f</b> All other program service revenue		813000				
<b>g Total.</b> Add lines 2a-2f			28,064.			
<b>3</b> Investment income (including dividends, interest and other similar amounts)			16.			16.
<b>4</b> Income from investment of tax-exempt bond proceeds						
<b>5</b> Royalties						
<b>6a</b> Gross Rents	(i) Real	(ii) Personal				
<b>b</b> Less rental expenses						
<b>c</b> Rental income or (loss)						
<b>d</b> Net rental income or (loss)						
<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
<b>b</b> Less cost or other basis and sales expenses						
<b>c</b> Gain or (loss)						
<b>d</b> Net gain or (loss)						
<b>8a</b> Gross amount from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18						
<b>b</b> Less direct expenses						
<b>c</b> Net income or (loss) from fundraising events			18,308.			18,308.
<b>9a</b> Gross income from gaming activities See Part IV, line 19						
<b>b</b> Less direct expenses						
<b>c</b> Net income or (loss) from gaming activities			9,000.			9,000.
<b>10a</b> Gross sales of inventory, less returns and allowance						
<b>b</b> Less cost of goods sold						
<b>c</b> Net income or (loss) from sales of inventory			100,818.		100,818.	0.
Miscellaneous Revenue						
		Business Code				
<b>11a</b> Miscellaneous		813000	360.			360.
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d			360.			
<b>12 Total Revenue</b> See instructions			167,680.		100,818.	55,748.

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on line 6b, 7b, 8b, 9b, and 10b 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	62439			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	8132			
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	6752			
d Lobbying				
e Professional fundraising See Part IV, line 17				
f Investment management fees				
g Other	300			
12 Advertising and promotion	1185			
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	1828			
20 Interest	21029			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	18134			
23 Insurance	1638			
24 Other expenses—itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on schedule O.)				
a Bank fees	334			
b Copy machine expense	2877			
c Contributions	2641			
d Dues & memberships	6781			
e All other expenses	32747			
25 Total functional expenses. Add lines 1 through 24e	166877			
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
<b>ASSETS</b>	1 Cash-non-interest-bearing	53,972.	1	54,914.
	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	9,573.	8	9,603.
	9 Prepaid expenses and deferred charges	2,507.	9	2,864.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 511,052.		
	b Less accumulated depreciation	10b 103,802.	420,385.	10c 407,250.
	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		15	0.
16 <b>Total assets.</b> Add 1 through 15 (must equal line 34)		486,437.	16	474,631.
<b>LIABILITIES</b>	17 Accounts payable and accrued expenses	15,940.	17	17,211.
	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	292,520.	23	278,640.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities Complete Part X of Schedule D		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25		308,460.	26
<b>NET ASSETS OR FUND BALANCES</b>	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	177,977.	32	178,780.
33 Total net assets or fund balances	177,977.	33	178,780.	
34 <b>Total liabilities and net assets/fund balances</b>		486,437.	34	474,631.

**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	167,680.
2	Total Expenses (must equal Part IX, column (A), line 25)	2	166,877.
3	Revenue less expenses Subtract line 2 from line 1	3	803.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	177,977.
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	178,780.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990  Cash  Accrual  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?
- b Were the organization's financial statements audited by an independent accountant?
- c 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
- 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  
 Separate basis  Consolidated basis  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?
- 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

	Yes	No
2a	<input checked="" type="checkbox"/>	
2b		<input checked="" type="checkbox"/>
2c		<input checked="" type="checkbox"/>
3a		<input checked="" type="checkbox"/>
3b		

FILED

**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

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

	Amount
1c	
1d	
1e	
1f	

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 (line 1g) held as

- a Board designated or quasi-endowment  %
  - b Permanent endowment  %
  - c Temporarily restricted endowment  %
- The percentages in lines 2a, 2b, and 2c should equal 100%

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				
b Buildings	425,000.		47,720.	377,280.
c Leasehold improvements	31,539.		11,573.	19,966.
d Equipment	48,933.		40,849.	8,084.
e Other	5,580.		3,660.	1,920.
<b>Total</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				407,250.

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**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total Revenue (Form 990, Part VIII, column (A), line 12)	1	167,680.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	166,877.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	803.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	803.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	

**Part XIII Reconciliation of expenses per Audited Financial Statements With Expense per Return**

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990 Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990 Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5 and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Schedule D, Part VI - Other fixed assets held for investment

<u>Investment description</u>	<u>Cost or Other Basis (Investment)</u>	<u>Cost or Other Basis (Other)</u>	<u>Depreciation</u>	<u>Book value</u>
Furnitures & fixtures	5,580.		3,660.	1,920
	<u>5,580.</u>		<u>3,660.</u>	<u>1,920</u>

**Part III 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
	Functions (event type)	Name (event type)	(total number)	(Add Col (a) through Col (c))
1 Gross receipts				
2 Less Charitable contributions				
3 Gross revenue (line 1 minus line 2)				
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses				
10 Direct expense summary Add lines 4 through 9 in column (d)				( )
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				
Direct Expenses				
2 Cash prizes				
3 Noncash 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 column d, and 7				( )

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?  Yes  No

b If "No," Explain \_\_\_\_\_  
 \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

b If "Yes," Explain \_\_\_\_\_  
 \_\_\_\_\_

*MSH G*

**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

**2011**

**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

DEC 31 2013

(a) Dedicated to God and Country, the American Legion promotes patriotic 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

Employer identification number

American Legion #348

59-2903617

Part IX, Line 24 - Other expenses

<u>Description</u>	<u>Program services</u>	<u>Management &amp; general</u>	<u>Fundraising</u>	<u>Total</u>
Entertainment				65.
Miscellaneous expense				804.
Office postage				1,508.
Pest control				593.
Property taxes				158.
Rent				3,450.
Repairs & maintenance				4,274.
Supplies				2,668.
Utilities				19,227.
Totals:	0.	0.	0.	32,747.

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# Depreciation and Amortization (Including Information on Listed Property)

**2011**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No **179**

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>
--	--	---

**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 instructions)		1 500,000.
2 Total cost of section 179 property placed in service (see instructions)		2 9,287.
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.

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
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
9 Tentative deduction Enter the smaller of line 5 or line 8		9
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
13 Carryover of disallowed deduction to 2012 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 6,734.
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 2011		17 18,444.
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 2011 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		1,938.	7	HY	200DB	277.
d 10-year property						
e 15-year property		615.	15	HY	S/L	21.
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	
			MM	S/L		

**Section C--Assets Placed in Service During 2011 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 25,476.
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)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(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
<b>25</b> Special allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h) lines 25 through 27. Enter here and on line 21, page 1...							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1								<b>29</b>

**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.

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

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> 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?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See the instructions)		
<b>Note:</b> 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
<b>42</b> Amortization of costs that begins during your 2011 tax year (see the instructions)					
<b>43</b> Amortization of costs that began before your 2011 tax year					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					<b>44</b>

# Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box
- If you are filing for an **Additional (Not automatic) 3-Month Extension**, complete only Part II (on page 2 of this form)

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

**Electronic Filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefits Contracts, which must be sent to the IRS in paper format (see instructions)

DEC 31 2013  
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For more details on electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Enter filer's identifying number, see instructions

<b>Type or print</b>	Name of exempt organization or other filers, see instructions <u>American Legion #348</u>	Employer identification number (EIN) or <input checked="" type="checkbox"/> <u>59-2903617</u>
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions <u>105 Lincoln Ave.</u>	Social security number (SSN) <input type="checkbox"/>
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <u>Cape Canaveral, FL 32920-2834</u>	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

● The books are in care of ▶ L George Leonard, CPA, PA  
1485 N Atlantic Ave, Ste 102  
Cocoa Beach, FL 32931  
 Telephone No ▶ 321-799-1691 Fax No ▶ 321-799-2373

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6-month for a corporation required to file Form 990-T) extension of time until 02/15, 2013, to file the exempt organization return for the organization named above. The extension is for the organization's return for

▶  calendar year 20\_\_ or

▶  tax year beginning 07/01, 2011, and ending 06/30, 2012

2 If the tax year entered on line 1 is for less than 12 months, check reason  Initial return  Final return  Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions		<b>3a</b>	\$
3b If this application is for Form 990-PF or 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit		<b>3b</b>	\$
3c <b>Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions		<b>3c</b>	\$

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions