

Return of Organization Exempt From Income Tax

2013

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

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

Information about Form 990 and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning 07/01, 2013, and ending 06/30, 2014

- 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 \$ 324,375.

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)

H(c) Group exemption no 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

Summary

ACTIVITIES TO SUPPORT ORGANIZATION	1	Briefly describe the organization's mission of most significant activities See Attached		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	13.	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	431.	
	5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	12.	
	6	Total number of volunteers (estimate if necessary)		
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	84,502.	
7b	Net unrelated business taxable income from Form 990-T, line 34			
REVENUE	8	Contributions and grants (Part VIII, line 1h)	10,697.	10,358.
	9	Program services revenue (Part VIII, line 2g)	92,152.	78,009.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	23.	22.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c and 11e)	102,551.	80,910.
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, Column (A), line 12)	205,423.	169,299.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	70,847.	71,015.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	16b	Total fundraising expenses (Part IX, column (D), line 25) 9178		
EXPENSES	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	114,226.	104,255.
	18	Total Expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	185,073.	175,270.
	19	Revenue less expenses Subtract line 18 from line 12	20,350.	-5,971.
	20	Total assets (Part X, line 16)	478,320.	457,777.
ASSETS	21	Total liabilities (Part X, line 26)	279,190.	264,618.
	22	Net assets or fund balances Subtract line 21 from line 20	199,130.	193,159.

Part I 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.

Sign Here

Vincent J Lafiura
Signature of officer
VINCENT J LAFIURA
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)
For Privacy Act and Paperwork Reduction Act Notice, see the separate SBA Copyright 2013 Saxon Tax Software

SCANNED DEC 03 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:

See 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 ▶

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	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		
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 term, 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 10? 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 a copy of its audited financial statements to this return?		
20b			

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
35a 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		X
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	X

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

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	0.	
b	Enter the number of Forms W-2G included in Line 1a. Enter -0- if not applicable	0.	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (Gambling) winnings to prize winners?		
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	12.	
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?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
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)?		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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T?		
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 as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the org file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) Non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
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		
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		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

Table with columns for question number, question text, and Yes/No responses. Includes questions 1a through 9 regarding governing body members, officer relationships, and documentation.

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

Table with columns for question number, question text, and Yes/No responses. Includes questions 10a through 16b regarding local chapters, conflict of interest policies, whistleblower policies, and joint ventures.

Section C. Disclosure

Table with columns for question number and question text. Includes questions 17 through 20 regarding public access to Form 990, governing documents, and organizational records.

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 Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar 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 below line)	(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	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	F o r m e r			
(1) Vincent Lafiura Commander	32			X				0	0	0
(2) Dave Jamison 1st Vice	28			X				0	0	0
(3) Earl Schaefer 2nd Vice	18			X				0	0	0
(4) Jim Fish Finance	16			X				0	0	0
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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 below line)	(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 t o n r r	I t s u d d	O f f i c e e r	K e y e m p l o y e e	H i g h e s t c o m p	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

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

		(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				
b Membership Dues	1b 10,358.				
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				
g Noncash contributions included in 1a-1f \$					
h Total. Add lines 1a-1f		10,358.			
Program Service Revenue					
	Business Code				
2a Donations		77,964.			77,964.
b Boosters		45.			45.
c					
d					
e					
f All other program service revenue	813000				
g Total. Add lines 2a-2f		78,009.			
3 Investment income (including dividends, interest and other similar amounts)		22.			22.
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 5,305.				
b Less direct expenses	b 9,178.				
c Net income or (loss) from fundraising events		-3,873.			-3,873.
9a Gross income from gaming activities See Part IV, line 19	a				
b Less direct expenses	b				
c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowance	a 230,400.				
b Less cost of goods sold	b 145,898.				
c Net income or (loss) from sales of inventory		84,502.		84,502.	0.
Miscellaneous Revenue					
	Business Code				
11a Miscellaneous	813000	281.			281.
b					
c					
d All other revenue					
e Total. Add lines 11a-11d		281.			
12 Total Revenue See instructions		169,299.		84,502.	74,439.

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)

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	62282			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	8733			
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	5395			
d Lobbying				
e Professional fundraising See Part IV, line 17				
f Investment management fees				
g Other	961			
12 Advertising and promotion	1816			
13 Office Expenses	1490			
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	891			
20 Interest	17309			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	18506			
23 Insurance	8285			
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	825			
b Copy machine expense	2387			
c Contributions	2315			
d Dues & memberships	6893			
e All other expenses	37182			
25 Total functional expenses. Add lines 1 through 24e	175270			
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

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

		(A) Beginning of year		(B) End of year		
ASSETS	1	Cash-non-interest-bearing	14,405.	1	16,486.	
	2	Savings and temporary cash investments	56,092.	2	40,798.	
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net		4		
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)) persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6		
	7	Notes and loans receivable, net	800.	7		
	8	Inventories for sale or use	8,631.	8	10,072.	
	9	Prepaid expenses and deferred charges	3,988.	9	4,197.	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	528,455.			
	10b	Less accumulated depreciation	142,231.	394,404.	10c	386,224.
	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	0.	
16	Total assets. Add 1 through 15 (must equal line 34)	478,320.	16	457,777.		
LIABILITIES	17	Accounts payable and accrued expenses	18,909.	17	20,087.	
	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	260,281.	23	244,531.	
	24	Unsecured notes and loans payable to unrelated third parties		24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25		
	26	Total liabilities. Add lines 17 through 25	279,190.	26	264,618.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), 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 (ASC 958), 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	199,130.	32	193,159.	
	33	Total net assets or fund balances	199,130.	33	193,159.	
34	Total liabilities and net assets/fund balances	478,320.	34	457,777.		

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	169,299.
2	Total Expenses (must equal Part IX, column (A), line 25)	2	175,270.
3	Revenue less expenses Subtract line 2 from line 1	3	-5,971.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	199,130.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at the end of year Combine lines 3 through 9 (Must equal Part X, line 33, column (B))	10	193,159.

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?
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.
 Separate basis Consolidated basis Both consolidated and separate basis
- 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
- 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	X	
2b		X
2c		X
3a		X
3b		

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

3 Using the organization's acquisition, 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 XIII

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

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 XIII. Check here if the explanation has been provided in Part XIII

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

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

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

Land, Buildings, and Equipment

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. 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.		71,580.	353,420.
c Leasehold improvements	43,439.		22,202.	21,237.
d Equipment	52,510.		44,500.	8,010.
e Other	7,506.		3,949.	3,557.

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶ 386,224.

Part VIII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

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 XIII)	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 XIII)	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 IX Reconciliation of Expenses per Audited Financial Statements With Expense per Return

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

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 XIII)	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 XIII)	4b	
e	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 X 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 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

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

Investment description	Cost or	Cost or	Depreciation	Book value
	Other Basis (Investment)	Other Basis (Other)		
Furnitures & fixtures	7,506.		3,949.	3,557.
	7,506.		3,949.	3,557.

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/forms990

OMB No 1545-0047

2013

Name of the organization

American Legion #348

Employer identification number

59-2903617

Part I, Line 1 and Part III line 1 - 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 4 - Exempt purpose achievements for:

(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 & 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

Jim Fish
(321)799-1060

105 Lincoln Ave
Cape Canaveral, FL 32920

Name of the organization

American Legion #348

Employer identification number

59-2903617

<u>Description</u>	<u>Program services</u>	<u>Management & general</u>	<u>Fundraising</u>	<u>Total</u>
Entertainment				3,630.
Miscellaneous expense				11.
Office postage				228.
Pest control				921.
Property taxes				158.
Rent				3,600.
Repairs & maintenance				4,515.
Supplies				3,336.
Utilities				20,783.
Totals:	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>37,182.</u>

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service

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

2013

Attachment
Sequence No **179**

Name(s) shown on return American Legion #348	Business or activity to which this form relates 990 - Page 1	Identifying number 59-2903617
--	--	---

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	10,326.
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		
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7		
9 Tentative deduction Enter the smaller of line 5 or line 8		
10 Carryover of disallowed deduction from line 13 of your 2012 Form 4562		
11 Business income limitation Enter the smaller of business income (not less than -0-) or line 5 (see instructions)		
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11		
13 Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12		

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	1,750.
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 2013	17	16,190.
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"/>	18	

Section B--Assets Placed in Service During 2013 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		1,926.	5	MQ	200DB	289.
c 7-year property		4,900.	7	MQ	200DB	175.
d 10-year property						
e 15-year property		1,750.	15	MQ	S/L	102.
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			39 yrs	MM	S/L	

Section C--Assets Placed in Service During 2012 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	18,506.
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

(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
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1								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

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see the instructions)					
43 Amortization of costs that began before your 2013 tax year					43
44 Total. Add amounts in column (f) See the instructions for where to report					44