

July 1 - June 30

0806

OMB No. 1545-1150

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.



Department of the Treasury
Internal Revenue Service

A For the 2007 calendar year, or tax year beginning JULY, 2007, and ending 30 JUNE, 2008

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization LAWRENCE NEAL HELBER POST 78
AMERICAN LEGION AUXILIARY

Number and street (or P O box, if mail is not delivered to street address) Room/suite
11609 WALKER RD

City or town, state or country, and ZIP + 4
LOGAN OHIO 43138

D Employer identification number
31-603-9658 MKH

E Telephone number
(740) 385-6204

F Group Exemption Number

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: Cash Accrual
Other (specify) ▶

I Website: ▶ none

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Organization type (check only one)— 501(c)(19) ◀ (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 55 of the instructions.)

1	Contributions, gifts, grants, and similar amounts received	1	<u>2625.82</u>
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	<u>702.00</u>
4	Investment income	4	
5a	Gross amount from sale of assets other than inventory	5a	
b	Less: cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory. Subtract line 5b from line 5a (attach schedule)	5c	
6	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>		
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b	Less: direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities. Subtract line 6b from line 6a	6c	
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less: cost of goods sold	7b	
7c	Gross profit or (loss) from sales of inventory. Subtract line 7b from line 7a	7c	
8	Other revenue (describe ▶ _____)	8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.	9	<u>3327.82</u>
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ▶ <u>See 16</u>)	16	
17	Total expenses. Add lines 10 through 16	17	<u>3010.02 35%</u>
18	Excess or (deficit) for the year. Subtract line 17 from line 9	18	<u>(160.00)</u>
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	<u>4901.67</u>
20	Other changes in net assets or fund balances (attach explanation)	20	<u>0</u>
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	<u>4801.67</u>

Part II Balance Sheets—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See page 60 of the instructions.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	<u>4901.67</u>	22 <u>4801.67</u>
23 Land and buildings	<u>0</u>	23 <u>0</u>
24 Other assets (describe ▶ _____)		24
25 Total assets	<u>4901.67</u>	25 <u>4801.67</u>
26 Total liabilities (describe ▶ _____)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	<u>4901.67</u>	27 <u>4801.67</u>

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form 990-EZ (2007)

Change in keeping system

SCANNED FEB 0 2 2008 Revenue

Part III Statement of Program Service Accomplishments (See page 60 of the instructions.)	Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
What is the organization's primary exempt purpose? _____ Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.	
28 _____ _____ _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29 _____ _____ _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30 _____ _____ _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 Other program services (attach schedule) _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 Total program service expenses. Add lines 28a through 31a _____	32

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 61 of the instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
<i>Evlyn</i> LORRAINE HOWDY SHELL 385-9829 510 LANESVILLE AVE. LOGAN OH	PRESIDENT	0		
<i>Evlyn</i> KAY WILSON 385-6204 11609 WALKER RD LOGAN OH	SECRETARY/ TREASURER	0		
JUDITH SMITH 385-3573 29188 CHERRY CREST DR LOGAN OH	MEMBERSHIP			
INGA SATER 385-7189 10325 MUNDY RD LOGAN OH	CHAIRMAN			

Part V Other Information (Note the statement requirement in General Instruction V.)	Yes	No
33 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change _____	33	X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes _____	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements? _____	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year? _____	35b	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement. _____	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a 0		
b Did the organization file Form 1120-POL for this year? _____	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return? _____	38a	X
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved _____	38b	
39 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 _____	39a	
b Gross receipts, included on line 9, for public use of club facilities _____	39b	

Part III Statement of Program Service Accomplishments (See page 60 of the instructions.)

What is the organization's primary exempt purpose? _____

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

28 _____

 (Grants \$ _____) If this amount includes foreign grants, check here **28a**

29 _____

 (Grants \$ _____) If this amount includes foreign grants, check here **29a**

30 _____

 (Grants \$ _____) If this amount includes foreign grants, check here

31 Other program services (attach schedule) _____
 (Grants \$ _____) If this amount includes foreign grants, check here

32 Total program service expenses. Add lines 28a through 31a _____

Part IV List of Officers, Directors, Trustees, and Key Employees (List each person who served during the year, including those who served only part of the year.)

(A) Name and address	(B) Title hours devoted
Evelyn LORRAINE HOWDY SHELL 385-9829 570 LANESVILLE AVE LOGAN OH	PRESIDENT
Evelyn KAY WILSON 385-6204 11609 WALKER RD LOGAN OH	SECRETARY TREASURER
JUDITH SMITH 385-3593 29188 CHERRY CREST DR LOGAN OH	MEMBER
INGA SATER 385-7189 10225 MANDY RD LOGAN OH	CHAIRMAN

Part V Other Information (Note the statement requirement in General Instruction V.)

	Yes	No
33 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	33	X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a 0	37a	
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a	X
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	38b	
39 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	

Part V Other Information (Note the statement requirement in General Instruction V.) (Continued)

40a 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____

	Yes	No
40b		<input checked="" type="checkbox"/>
40c		
40d		
40e		<input checked="" type="checkbox"/>

b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation . . .

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . ▶ _____

d Enter amount of tax on line 40c reimbursed by the organization . . . ▶ _____

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . .

41 List the states with which a copy of this return is filed. ▶ _____

42a The books are in care of ▶ KAY WILSON Telephone no. ▶ (740) 385-6204
Located at ▶ 11609 WALKER RD LOGAN OH ZIP + 4 ▶ 43138

	Yes	No
42b		<input checked="" type="checkbox"/>
42c		<input checked="" type="checkbox"/>

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .

If "Yes," enter the name of the foreign country: ▶ _____

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . .

If "Yes," enter the name of the foreign country: ▶ _____

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶ **43**

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: Evelyn Kay Wilson Date: 16 NOVEMBER 2008

Type or print name and title: EVELYN KAY WILSON secretary/treasurer

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. X)
Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no.	

Part I

8. Dinners etc. 26.2 5.2.
Paper sales

16 Other Expenses

Dues to Dist. Assoc. & National 500.00
 Food for Charitable Projects 949.09

Contributions

50.00 Burial Fund
 95.56 Socks for Vets
 500.00 VA Hospital
 200.00 Children's Legions Band
 25.00 Legion Parade
 100.00 Veterans Cards
 40.00 Stand Down Homeless Vets

1010.56

Adv. For 480.00
 Postage 69.70
 Copies 74.00
 Repairs 38.68
 Bond 6.00
 Utilities 300.00
 Other 192.72

3427.82