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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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 of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other org- anizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 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*

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning Jun 1 , 2008, and ending May 31 , 2009

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 Instruc-tions.

C Name of organization
THE AMERICAN LEGION DEPARTMENT OF NORTH DAKOTA

Number and street (or P.O box, if mail is not delivered to street address) | Room/suite
405 WEST MAIN AVE, PO BOX 5057

City or town, state or country, and ZIP + 4
WEST FARGO ND 58078-5057

D Employer identification number
45-0103495

E Telephone number
(701) 293-3120

F Group Exemption Number ► 0925

• ***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) ►

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

I **Website:** ► N/A

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 $1,000,000 or more, file Form 990 instead of Form 990-EZ ► $ 642,307.

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

REVENUE	1	Contributions, gifts, grants, and similar amounts received		1	69,100.
	2	Program service revenue including government fees and contracts		2	67,718.
	3	Membership dues and assessments		3	475,563.
	4	Investment income		4	29,375.
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less. cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract ln 5b from ln 5a) (att sch)		5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a		
	b	Less direct expenses other than fundraising expenses	6b		
	c	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	551.	
	b	Less: cost of goods sold	7b	836.	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	-285.
	8	Other revenue (describe ► _____)		8	
	9	**Total revenue** (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ►		9	641,471.
EXPENSES	10	Grants and similar amounts paid (attach schedule)		10	6,584.
	11	Benefits paid to or for members		11	225,701.
	12	Salaries, other compensation, and employee benefits		12	146,837.
	13	Professional fees and other payments to independent contractors		13	5,732.
	14	Occupancy, rent, utilities, and maintenance		14	16,536.
	15	Printing, publications, postage, and shipping		15	28,764.
	16	Other expenses (describe ► See Other Expenses Statement)		16	157,358.
	17	**Total expenses** (add lines 10 through 16) ►		17	587,512.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	53,959.
	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	759,489.
	20	Other changes in net assets or fund balances (attach explanation) See L-20 Stmt.		20	-2.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ►		21	813,446.

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Part II Balance Sheets. If Total assets on line 25, column (B) are $2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	746,954.	22	802,866.
23	Land and buildings	0.	23	0.
24	Other assets (describe ► _____)	16,779.	24	11,085.
25	**Total assets**	763,733.	25	813,951.
26	**Total liabilities** (describe ► _____)	4,244.	26	505.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	759,489.	27	813,446.

BAA **For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.** Form **990-EZ** (2008)

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SCANNED JAN 26 2010

6

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

What is the organization's primary exempt purpose? TO PROVIDE FELLOWSHIP AND SERVICES TO US VETERANS

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

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

28 STATE BAND FUND IS DISGNED TO FINANCE THE STATE BAND FOR ITEMS SUCH AS UNIFORMS AND ASSISTANCE WITH THEIR PERFORMANCES. THE STATE BAND PERFORMS FOR THE NORTH DAKOTA DEPARTMENT CONVENTION AND THE NORTH DAKOTA WINTER CONFERENCE

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a

29 THE ND LEGION NEWS IS A PAPER PUT OUT QUARTERLY NOTIFYING MEMBERS OF ACTIVITIES THAT ARE OCCURING. IT CONTAINS ALL THE OFFICERS REPORTS, AND PUBLICLY REPORTS THE DEPR EXEC COMMITTIEE MINUTES FRO MTHE RESPECTIVE MEETINGS

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a

30 THE DEPT SERVICE ACCOUNT FUND PROVIDES ASSISTANCE TO VETERANS TO MEET SHORT TERM NEEDS SUCH AS FOOD, GAS, LODGING, AND OTHER MISCELLANEOUS NEEDS.

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a

31 Other program services (attach schedule)

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 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 the instrs.)

(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 and deferred compensation	(e) Expense account and other allowances
JAMES DEREMO 2101 N ELM ST FARGO ND 58102	SERVICE OFFICER 30.00	23,606.	0.	
MITCH OLSON PO BOX 5057 WEST FARGO ND 58078	ADJUTANT 40.00	35,000.	0.	
CARROLL QUAM 1004 5TH ST S WAHPETON ND 58075	COMMANDER 2.00	0.	0.	
JERRY SAMUELSON BOX 1036 WATFORD CITY ND 58854	COMMANDER-ELECT 2.00	0.	0.	
ALBERT TUMA BOX 732 LARIMORE ND 58251	VICE COMMANDER 2.00	0.	0.	
KAREN MEIER 41 5TH ST NE GARRISON ND 58540	VICE COMMANDER 2.00	0.	0.	
DAVE HILLEREN 511 5TJ ST #583 NEWTOWN ND 58763	VICE COMMANDER 2.00	0.	0.	
MARK ANTAL 13315 HWY 17 PARK RIVER ND 58270	CHAPLAIN 2.00	0.	0.	
GEORGE ZELLER BOX 291 CARSON ND 58529	FINANCE OFFICER 2.00	0.	0.	
DAVE RICE 2610 76TH AVE N FARGO ND 58102	EXEC COMMITTEEMEN 2.00	0.	0.	
ROBERT LUDWIG 103 3RD ST NE NEW ROCKFORD ND 58356	EXEC COMMITTEEMEN 2.00	0.	0.	
See List of Officers, Directors, Trustees, & Key Employees Stmt				

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

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	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, 6a, and 7a (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	X	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N	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,' complete Schedule L, Part II and enter the total 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			
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► ; section 4912 ► ; section 4955 ►			
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,' complete Schedule L, Part I	40b		
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? If 'Yes,' complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed ►			

42a The books are in care of ► MANAGEMENT Telephone no. ► (701) 293-3120

Located at ► 405 WEST MAIN AVE WEST FARGO ND ZIP + 4 ► 58078

			Yes	No
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: ►	42b		X
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.**			
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: ►	42c		X

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

			Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45		X

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

			Yes	No
46	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 I	46		
47	Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	47		
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If 'Yes,' was the related organization(s) a section 527 organization?	49b		

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over $100,000 ►				

51 Complete this table for the five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors receiving over $100,000 ►		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

► Mitchell S Olson — Signature of officer — Date: 14 Jan 10

► Mitchell S. Olson, Adjutant — Type or print name and title

Paid Preparer's Use Only

Preparer's signature ►	Bryce Anderson	Date 01/13/10	Check if self-employed ► ☐
Firm's name (or yours if self-employed), address, and ZIP + 4 ►	Bryce Anderson & Associates PLLC 1461 Broadway Ste 103 Fargo ND 58102		Preparer's Identifying Number (See instructions) EIN ► Phone no ► (701) 293-7727

May the IRS discuss this return with the preparer shown above? See instructions ► ☒ Yes ☐ No

BAA

Form 990-EZ, Part I, Line 16
Other Expenses Statement

Other expenses (describe)	
GF-OTHER EXPENSE	21,184.
GF-RECON DISCR	722.
GF-TRAVEL EXPENSE	24,993.
GF-MEETING EXPENSE	20,365.
GF-LEGION COLLEGE	600.
GF-INSURANCE	7,337.
GF-COMMITTEE EXPENSES	19,588.
GF-LEGION NEWS	17,000.
GF-STATE BAND	7,500.
Depreciation	7,291.
GF-AUTO EXPENSE	3,442.
ADVERTISING	200.
BANK SERVICE CHARGES	50.
CAGING EXPENSE	3,053.
COMMITTEE EXPENSE	568.
CONFERENCE EXPENSES - WINTER	330.
CONVENTION EXPENSES - NATL	810.
EQUIPMENT RENTAL	46.
LODGING	3,734.
MAILING/LABELING	385.
MISC EXPENSE	95.
NATL PRESS ASSOC DUES	60.
ORATORICAL PROGRAM	138.
OTHER EXPENSE	200.
RECON DISCREP	848.
SAL OFFICER EXPENSES	1,585.
TOURNAMENT FEES	700.
TRAVEL	9,188.
TROPHIES	2,744.
UNIFORMS	2,602.
Total	157,358.

Form 990-EZ, Page 2, Part IV
List of Officers, Directors, Trustees, & Key Employees Stmt

(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 and deferred compensation	**(e)** Expense account and other allowances
Business . . ☐ Person . . . ☒ DALE ROTH RR1 BOX 18 NEW LEIPZIG ND 58562 Foreign city Foreign country	Title EXEC COMMITTEEMEN Hours/Week 2.00	0.	0.	

Form 990-EZ, Page 2, Part IV Continued

List of Officers, Directors, Trustees, & Key Employees Stmt

(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 and deferred compensation	(e) Expense account and other allowances
Business [ ] Person [X] HARVEY PETERSON PO BOX 904 BEACH ND 58621 Foreign city Foreign country	Title PAST COMMANDER Hours/Week 2.00	0.	0.	
Business [ ] Person [X] LEON HILTNER 10150 103RD ST NE WALES ND 58281 Foreign city Foreign country	Title SERGEANT AT ARMS Hours/Week 2.00	0.	0.	
Business [ ] Person [X] CURTIS TWETE PO BOX 389 MCVILLE ND 58254 Foreign city Foreign country	Title NEC Hours/Week 2.00	0.	0.	
Business [ ] Person [X] WAYNE SATROM 14567 8TH ST SE GALESBURG ND 58035 Foreign city Foreign country	Title ALT NEC Hours/Week 2.00	0.	0.	
Business [ ] Person [X] PATRICIA HODNY BOX 652 LAKOTA ND 58344 Foreign city Foreign country	Title JUDGE ADVOCATE Hours/Week 2.00	0.	0.	
Business [ ] Person [X] KAREN MEIER 41 5TH ST NE GARRISON ND 58540 Foreign city Foreign country	Title HISTORIAN Hours/Week 2.00	0.	0.	
Business [ ] Person [X] LARRY VETTER PO BOX 292 LARIMORE ND 58251 Foreign city Foreign country	Title MEMBERSHIP CHAIR Hours/Week 2.00	0.	0.	

Form 990-EZ, Page 1, Part I, Line 20
Other Changes in Net Assets or Fund Balances

Description	Amount
ROUNDING DIFFERENCE	-2.
Total	-2.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172

2008

Attachment Sequence No **67**

Name(s) shown on return

THE AMERICAN LEGION DEPARTMENT OF NORTH DAKOTA

Identifying number

45-0103495

Business or activity to which this form relates

Form 990 / Form 990EZ

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount See the instructions for a higher limit for certain businesses	1	$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	$800,000.
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	

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 2007 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
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 2009. Add lines 9 and 10, less line 12 ►	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	7,291.

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	
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 ► ☐		

Section B — Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (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						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2008 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 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	7,291.
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) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/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:								
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	
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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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 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 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 2008 tax year (see instructions):					
43 Amortization of costs that began before your 2008 tax year				43	
44 **Total.** Add amounts in column (f) See the instructions for where to report				44	

M.B.D to IRS 8-10-09

Form **8868** (Rev April 2008)

Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

► File a separate application for each return.

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . . . ► [X]
- 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

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

Electronic Filing *(e-file)*. Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www.irs gov/efile* and click on *e-file for Charities & Nonprofits*

Type or print	Name of Exempt Organization	Employer identification number
	THE AMERICAN LEGION DEPARTMENT OF NORTH DAKOTA	45-0103495
File by the due date for filing your return See instructions	Number, street, and room or suite number If a P O box, see instructions 405 WEST MAIN AVE, PO BOX 5057	
	City, town or post office, state, and ZIP code For a foreign address, see instructions WEST FARGO ND 58078-5057	

Check type of return to be filed (file a separate application for each return)

[X] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (section 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[ ] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ► MITCH OLSON
  Telephone No ► (701) 293-3120 FAX No. ►
- 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) 0925 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 will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until Jan 15, 20 10, to file the exempt organization return for the organization named above
The extension is for the organization's return for:
► [ ] calendar year 20 ___ or
► [X] tax year beginning Jun 1, 20 08, and ending May 31, 20 09

2 If this tax year 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	3a	$ 0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit	3b	$ 0.
c Balance Due. Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	3c	$ 0.

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