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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)

2009

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

Form 990 header section containing fields A through M: A For the 2009 calendar year, or tax year beginning 2009, and ending 2009; B Check if applicable; C Name of organization AMERICAN LEGION POST 0145; D Employer identification number 41-6042756; E Telephone number (320) 543-3982; F Name and address of principal officer; G Gross receipts \$ 808,875; H(a) Is this a group return for affiliates? Yes [X] No; H(b) Are all affiliates included? Yes; I Tax-exempt status. [X] 501(c)(19) (insert no.) 4947(a)(1) or 527; J Website: N/A; K Form of organization [X] Corporation; L Year of formation 1975; M State of legal domicile: MN

Part I Summary table with columns for Revenue and Expenses. Rows include: 1 Briefly describe the organization's mission or most significant activities: SEE ATTACHMENT #1; 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets; 3-7a/7b Financial metrics; 8-12 Revenue (Contributions, Program service, Investment, Other); 13-19 Expenses (Grants, Benefits, Salaries, Fundraising, Other); 20-22 Assets and Liabilities.

Part II Signature Block. Declaration: 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. Signature of officer: GENE BIRKHOLOZ, TREASURER, Date: 6-1-10.

Paid Preparer's Use Only section. Preparer's signature: Therese Overing EA, Date: 5/24/10, Preparer's identifying number: P00353839, Firm's name: COKATO ACCOUNTING INC, EIN: 41-1683243, Address: PO BOX 640, COKATO, MN 55321, Phone no.: (320) 286-5504.

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

SCANNED JUL 27 2010

188

**Part III** Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

PROMOTE SOCIAL WELFARE OF VETERANS. BAR, RESTAURANT AND LAWFUL GAMBLING OPERATED TO PROMOTE THE SOCIAL WELFARE OF VETERANS AND THEIR GUESTS. NET LAWFUL GAMBLING PROCEEDS ARE DISTRIBUTED TO CHARITABLE CAUSES IN THE COMMUNITY.

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 501(c)(4) organizations and section 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 program service reported.

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

Blank lines for reporting program service 4a.

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

Blank lines for reporting program service 4b.

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

Blank lines for reporting program service 4c.

4d Other program services. (Describe in Schedule O)

(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ► \$

Part IV Checklist of Required Schedules

Table with 3 main columns: Question, Yes, No. Rows 1-20 contain various organizational requirements and their status (Yes/No/X).

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

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .		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 . . . . .		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 . . . . .		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal 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 line 25 . . . . .		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . . N/A		
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? . . . . . N/A		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . . N/A		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .		X
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 Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .		X
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 . . . . .		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 to a person related to such an individual? If "Yes," complete Schedule L, Part III . . . . .		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 . . . . .		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .		X
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .		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 . . . . .		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .		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 . . . . .		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .		X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .		X
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 . . . . .		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O . . . . .	X	

**Part V** Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	<b>1a</b> 6		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	<b>1b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	<b>2a</b> 42		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	X	
<b>4a</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)?		X
<b>b</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.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? N/A		
<b>6a</b>	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?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? N/A		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
	<b>7d</b>		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?		X
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		X
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	X
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ► NONE
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► SEE ATTACHMENT #2

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

**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. Use Schedule J-2 if additional space is needed.

- 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	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		INDIVIDUAL	DIRECTOR	TRUSTEE	INSTITUTIONAL	OFFICER	KEY EMPLOYEE	HIGHEST COMPENSATED			
DARRIN BLANCHETTE COMMANDER/MANAGER	40.00					X			25,288	0	0
THOMAS MAIN VICE COMMANDER	1.00					X			0	0	0
DENNIS FREY ADJUTANT	5.00					X			1,800	0	0
GENE BIRKHOZ TREASURER	1.00					X			0	0	0
RUSSELL GAUSMAN TOP MANAGEMENT OFFICIAL	15.00					X			6,217	0	0
RON MILLER TOP FINANCIAL OFFICIAL	15.00					X			8,400	0	0



<b>Part VIII</b>		<b>Statement of Revenue</b>		(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514
OTHER CONTRIBUTIONS SIMILAR AMOUNTS	<b>1a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, & similar amounts not included above	<b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a-1f	\$					
	<b>h</b> Total. Add lines 1a-1f						
PROGRAM SERVICE REVENUE			<b>Business Code</b>				
	<b>2a</b>						
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
<b>g</b> Total. Add lines 2a-2f							
OTHER REVENUE	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			772			772
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6a</b> Gross Rents	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses					
		<b>c</b> Rental income or (loss)					
		<b>d</b> Net rental income or (loss)					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses					
		<b>c</b> Gain or (loss)					
		<b>d</b> Net gain or (loss)					
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>					
		<b>b</b> Less: direct expenses					
		<b>c</b> Net income or (loss) from fundraising events					
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>	329,763				
<b>b</b> Less: direct expenses			329,503				
<b>c</b> Net income or (loss) from gaming activities				260	104	156	
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>a</b>	478,340					
	<b>b</b> Less: cost of goods sold		345,188				
	<b>c</b> Net income or (loss) from sales of inventory			133,152	53,261	79,891	
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11a</b>							
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue							
<b>e</b> Total. Add lines 11a-11d							
<b>12</b> Total revenue. See instructions				134,184	53,365	80,047	772

**Part IX** Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 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 .....				
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) .....				
9	Other employee benefits .....				
10	Payroll taxes .....				
11	Fees for services (non-employees):				
a	Management .....				
b	Legal .....				
c	Accounting .....	4,531			
d	Lobbying .....				
e	Professional fundraising services. See Part IV, line 17 ..				
f	Investment management fees .....				
g	Other .....				
12	Advertising and promotion .....	771			
13	Office expenses .....	1,563			
14	Information technology .....				
15	Royalties .....				
16	Occupancy .....	48,585			
17	Travel .....				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
19	Conferences, conventions, and meetings .....				
20	Interest .....				
21	Payments to affiliates .....				
22	Depreciation, depletion, and amortization .....	17,634			
23	Insurance .....				
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a	<u>SALES TAX</u> .....	35,742			
b	<u>INSURANCE &amp; LICENSES</u> .....	14,298			
c	<u>KITCHEN SUPPLIES</u> .....	4,087			
d	<u>CREDIT CARD FEES</u> .....	2,181			
e	<u>DUES &amp; DONATIONS</u> .....	1,637			
f	All other expenses .....	692			
25	<b>Total functional expenses.</b> Add lines 1 through 24f	131,721			
26	<b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation .....				

**Part X** Balance Sheet

		(A)		(B)
		Beginning of year		End of year
<b>A S S E T S</b>	1 Cash -- non-interest bearing .....	15,591	1	23,520
	2 Savings and temporary cash investments .....	47,868	2	46,120
	3 Pledges and grants receivable, net .....		3	
	4 Accounts receivable, net .....	97	4	120
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....	4,106	8	11,048
	9 Prepaid expenses and deferred charges .....	6,134	9	6,134
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 684,324		
	b Less: accumulated depreciation .....	10b 168,851		
		533,107	10c	515,473
	11 Investments -- publicly traded securities .....		11	
	12 Investments -- other securities. See Part IV, line 11 .....		12	
	13 Investments -- program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
15 Other assets. See Part IV, line 11 .....		15		
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	606,903	16	602,415	
<b>L I A B I L I T I E S</b>	17 Accounts payable and accrued expenses .....	420	17	3,916
	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 .....	321,276	23	310,830
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities. Complete Part X of Schedule D .....		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	321,696	26	314,746
<b>N E T A S S E T S O R F U N D B A L A N C E S</b>	<b>Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets .....		27	
	28 Temporarily restricted net assets .....		28	
	29 Permanently restricted net assets .....		29	
	<b>Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds .....	285,207	30	287,669
	31 Paid-in or capital surplus, or land, building, or equipment fund .....		31	
	32 Retained earnings, endowment, accumulated income, or other funds .....		32	
	33 <b>Total net assets or fund balances</b> .....	285,207	33	287,669
34 <b>Total liabilities and net assets/fund balances</b> .....	606,903	34	602,415	

**Part XI** Financial Statements and Reporting

	Yes	No
<p><b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____                      If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.</p>		
<p><b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? .....</p>		X
<p><b>b</b> Were the organization's financial statements audited by an independent accountant? .....</p>		X
<p><b>c</b> If "Yes" to lines 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? . . . . . N/A                      If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.</p>		X
<p><b>d</b> If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:  <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>		
<p><b>3a</b> 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? .....</p>		X
<p><b>b</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 . . . . . N/A</p>		

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

2009

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990. See separate instructions.

Name of the organization AMERICAN LEGION POST 0145

Employer identification number 41-6042756

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and two Yes/No questions regarding donor advisement.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Form for Part II including checkboxes for types of conservation easements, a table for 2a-2d (Total number, acreage, certified historic structures), and several Yes/No questions regarding monitoring and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Form for Part III including questions 1a and 1b regarding reporting of art and historical treasures, and question 2 regarding amounts required to be reported under SFAS 116.

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

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

- 1a Is 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 the arrangement in Part XIV and complete the following table:
- |                                 | Amount    |
|---------------------------------|-----------|
| c Beginning balance             | <b>1c</b> |
| d Additions during the year     | <b>1d</b> |
| e Distributions during the year | <b>1e</b> |
| f Ending balance                | <b>1f</b> |
- 2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If "Yes," explain the arrangement in Part XIV.

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

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

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes           | No |
|---|---------------|----|
| (I) unrelated organizations   | <b>3a(I)</b>  |    |
| (II) related organizations  | <b>3a(II)</b> |    |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | <b>3b</b>     |    |
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments -- Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		125,386		125,386
b Buildings		482,472	108,949	373,523
c Leasehold improvements				
d Equipment		76,466	59,902	16,564
e Other				

**Total.** Add lines 1a through 1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) 515,473

**Part VII** Investments -- Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives .....		
Closely-held equity interests .....		
Other .....		

**Total.** (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶

**Part VIII** Investments -- Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value

**Total.** (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶

**Part IX** Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value

**Total.** (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶

**Part X** Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
Federal income taxes	

**Total.** (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶

2. FIN 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

<b>Part XI Reconciliation of Change In Net Assets from Form 990 to Audited Financial Statements</b>		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1
2	Total expenses (Form 990, Part IX, column (A), line 25)	2
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3
4	Net unrealized gains (losses) on investments	4
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	8
9	Total adjustments (net). Add lines 4 through 8	9
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10

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

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

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



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(Add col. (a) through col. (c))
1	Gross receipts .....				
2	Less: Charitable contributions .....				
3	Gross income (line 1 minus line 2) .....				
DIRECT EXPENSES	4	Cash prizes .....			
	5	Noncash prizes .....			
	6	Rent/facility costs .....			
	7	Food and beverages .....			
	8	Entertainment .....			
	9	Other direct expenses .....			
10	Direct expense summary. Add lines 4 through 9 in column (d) .....				( )
11	Net income summary. Combine line 3, column (d), and line 10 .....				

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) thru col (c))	
		1	Gross revenue .....		320,193	9,570
DIRECT EXPENSES	2	Cash prizes .....		257,200		257,200
	3	Noncash prizes .....			4,785	4,785
	4	Rent/facility costs .....		23,733		23,733
	5	Other direct expenses .....		43,785		43,785
	6	Volunteer labor .....	<input checked="" type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input checked="" type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d) .....				( 329,503 )	
8	Net gaming income summary. Combine line 1, column d, and line 7 .....				260	

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities. <u>MN</u>		
a Is the organization licensed to operate gaming activities in each of these states? .....	9a X	
b If "No," explain: .....		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? .....		10a X
b If "Yes," explain: .....		
11 Does the organization operate gaming activities with nonmembers? .....	11 X	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? .....		12 X

**13** Indicate the percentage of gaming activity operated in.

<b>a</b> The organization's facility .....	<b>13a</b> 100.00	%
<b>b</b> An outside facility .....	<b>13b</b>	%

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? .....

**15a** Yes No  
X

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.

**c** If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

**17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? .....

**17a** Yes No  
X

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 37,363

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.

▶ Attach to Form 990.

OMB No. 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

AMERICAN LEGION POST 0145

Employer identification number

41-6042756

NONE

## Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return <b>AMERICAN LEGION POST 0145</b>	Business or activity to which this form relates <b>FOR FORM 990</b>	Identifying number <b>41-6042756</b>
---	--	---

**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	250,000
<b>6 (a) Description of property (b) Cost (busn. use only) (c) Elected cost</b>		
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 2008 Form 4562 .....	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) .....	11	250,000
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 .....	12	
13 Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ... ▶	13	

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

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

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

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

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2009 .....	17	17,634
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here .....	<input type="checkbox"/>	

**Section B -- Assets Placed In Service During 2009 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only -- see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
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 2009 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	17,634
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	

For Paperwork Reduction Act Notice, see separate instructions.

## 2009 Federal Depreciation Schedule

AMERICAN LEGION POST 0145  
41-6042756

05-21-2010

Description	Date	Method	Year	Cost	Land/ Other	\$179	Spec Allow	Basis	Prior	Current
<b>General</b>										
FULLY DEPREC ITEMS	07-01-89	200DBHY	7	20,323	0	0	0	20,323	20,323	0
BUILDING & IMPROV	07-01-89	S/LMM	31.5	58,142	0	0	0	58,142	34,686	1,845
LAND	07-01-89	S/L	0	5,000	5,000	0	0	0	0	0
BUILDING	07-01-90	S/LMM	31.5	41,658	0	0	0	41,658	24,854	1,323
GLASS RACK	02-16-93	200DBHY	7	135	0	0	0	135	135	0
KITCHEN SHELF	05-13-93	200DBHY	7	200	0	0	0	200	200	0
G-FURNACE	05-15-93	200DBHY	7	2,989	0	0	0	2,989	2,989	0
G-COMPUTER	11-15-93	200DBHY	5	1,493	0	0	0	1,493	1,493	0
KITCHEN SHELF	11-19-93	200DBHY	7	1,820	0	0	0	1,820	1,820	0
TABLES	02-12-96	200DBHY	7	1,069	0	0	0	1,069	1,069	0
CERAMIC TILE & CARPE	03-15-96	200DBHY	7	1,752	0	0	0	1,752	1,752	0
ICE MACHINE	07-12-96	200DBHY	7	1,997	0	0	0	1,997	1,997	0
DIR DRAW 2 KEGS	05-19-97	200DBHY	7	1,406	0	0	0	1,406	1,406	0
TAPPER	07-24-97	200DBHY	7	50	0	0	0	50	49	0
DISHWASHER	10-26-98	200DBHY	7	556	0	0	0	556	556	0
G-ENTRY REMODEL	07-01-00	S/LMM	39	6,050	0	0	0	6,050	1,311	155
ENTRY REMODELING	07-01-00	S/LMM	39	7,182	0	0	0	7,182	1,557	184
BUILDING IMPROVEMENT	07-01-02	S/LMM	39	6,000	0	0	0	6,000	995	154
BUILDING IMPROVEMENT	09-01-03	S/LMM	39	32,855	0	0	0	32,855	4,456	842
BUILDING IMPROVEMENT	07-01-04	S/LMM	39	6,265	0	0	0	6,265	718	161
TABLES	09-01-05	200DBHY	7	914	0	0	0	914	629	82
FREEZER	09-01-05	200DBHY	7	1,619	0	0	0	1,619	1,112	145
10 TELEVISIONS	09-01-05	200DBHY	7	2,588	0	0	0	2,588	1,780	231
BAR STOOLS	09-01-05	200DBHY	7	2,700	0	0	0	2,700	1,856	241
BAR EQUIPMENT	09-01-05	200DBHY	7	18,671	0	0	0	18,671	12,839	1,667
CHAIRS	09-01-05	200DBHY	7	1,110	0	0	0	1,110	764	99
BUILDING ADDITION	09-01-05	S/LMM	39	318,789	0	0	0	318,789	26,910	8,174
STORAGE RACKS	09-27-05	200DBHY	7	513	0	0	0	513	353	46
TV FOR HALL	10-31-05	200DBHY	7	266	0	0	0	266	183	24
LAND IMPROVEMENTS	05-31-06	Land	0	120,386	120,386	0	0	0	0	0
FURNACE & AIR COND	06-01-07	150DBHY	15	8,251	0	0	0	8,251	1,197	705
SMOKING PATIO	11-01-07	150DBHY	15	2,001	0	0	0	2,001	290	171
FLAG POLES	11-01-07	150DBHY	15	1,169	0	0	0	1,169	169	100
KITCHEN IMPROVEMENTS	03-15-08	S/LMM	39	3,530	0	0	0	3,530	72	91
KITCHEN EQUIPMENT	03-15-08	200DBHY	7	4,875	0	0	0	4,875	697	1,194
35 Assets			Totals:	684,324	125,386	0	0	558,938	151,217	17,634
35 Assets			Grand Totals.	684,324	125,386	0	0	558,938	151,217	17,634

\* Asset disposed this year

-C Carryover basis in like-kind exchange transaction

-B Excess basis in like-kind exchange transaction

## 2009 AMT Depreciation Schedule

AMERICAN LEGION POST 0145  
41-6042756

05-21-2010

Description	Date	Method	Year	Basis	Prior	AMT	Regular	Adjust
<b>General</b>								
FULLY DEPREC ITEMS	07-01-89	150DBHY	10	20,323	0	0	0	0
BUILDING & IMPROV	07-01-89	S/LMM	40	58,142	8,724	1,454	1,845	391
LAND	07-01-89	S/L	0	0	0	0	0	0
BUILDING	07-01-90	S/LMM	40	41,658	6,246	1,041	1,323	282
GLASS RACK	02-16-93	150DBHY	10	135	6	0	0	0
KITCHEN SHELF	05-13-93	150DBHY	10	200	9	0	0	0
G-FURNACE	05-15-93	150DBHY	10	2,989	131	0	0	0
G-COMPUTER	11-15-93	150DBHY	5	1,493	0	0	0	0
KITCHEN SHELF	11-19-93	150DBHY	10	1,820	80	0	0	0
TABLES	02-12-96	150DBHY	10	1,069	326	0	0	0
CERAMIC TILE & CARPE	03-15-96	150DBHY	10	1,752	536	0	0	0
ICE MACHINE	07-12-96	150DBHY	10	1,997	612	0	0	0
DIR DRAW 2 KEGS	05-19-97	150DBHY	10	1,406	553	0	0	0
TAPPER	07-24-97	150DBHY	10	50	18	0	0	0
DISHWASHER	10-26-98	150DBHY	10	556	269	0	0	0
G-ENTRY REMODEL	07-01-00	S/LMM	39	6,050	930	155	155	0
ENTRY REMODELING	07-01-00	S/LMM	39	7,182	1,104	184	184	0
BUILDING IMPROVEMENT	07-01-02	S/LMM	39	6,000	924	154	154	0
BUILDING IMPROVEMENT	09-01-03	S/LMM	39	32,855	4,456	842	842	0
BUILDING IMPROVEMENT	07-01-04	S/LMM	39	6,265	718	161	161	0
TABLES	09-01-05	150DBHY	7	914	522	112	82	-30
FREEZER	09-01-05	150DBHY	7	1,619	924	198	145	-53
10 TELEVISIONS	09-01-05	150DBHY	7	2,588	1,478	317	231	-86
BAR STOOLS	09-01-05	150DBHY	7	2,700	1,543	331	241	-90
BAR EQUIPMENT	09-01-05	150DBHY	7	18,671	10,665	2,287	1,667	-620
CHAIRS	09-01-05	150DBHY	7	1,110	634	136	99	-37
BUILDING ADDITION	09-01-05	S/LMM	39	318,789	26,910	8,174	8,174	0
STORAGE RACKS	09-27-05	150DBHY	7	513	293	63	46	-17
TV FOR HALL	10-31-05	150DBHY	7	266	152	33	24	-9
LAND IMPROVEMENTS	05-31-06	Land	0	0	0	0	0	0
FURNACE & AIR COND	06-01-07	150DBHY	15	8,251	1,197	705	705	0
SMOKING PATIO	11-01-07	150DBHY	15	2,001	290	171	171	0
FLAG POLES	11-01-07	150DBHY	15	1,169	169	100	100	0
KITCHEN IMPROVEMENTS	03-15-08	S/LMM	39	3,530	72	91	91	0
KITCHEN EQUIPMENT	03-15-08	150DBHY	7	4,875	522	933	1,194	261
35 Assets	Totals			558,938	71,013	17,642	17,634	-8
35 Assets	Grand Totals:			558,938	71,013	17,642	17,634	-8

\* Asset disposed this year

-C Carryover basis in like-kind exchange transaction

-B Excess basis in like-kind exchange transaction

**PRIMARY EXEMPT PURPOSE**

ATTACHMENT 1: FORM 990 PAGE 1, PART I

OPEN TO PUBLIC INSPECTION	For calendar year 2009 or tax period beginning	, and ending
Name of Organization AMERICAN LEGION POST 0145	Employer Identification Number 41-6042756	

Primary Purpose

PROMOTE SOCIAL WELFARE OF VETERANS. BAR, RESTAURANT AND LAWFUL GAMBLING OPERATED TO PROMOTE THE SOCIAL WELFARE OF VETERANS AND THEIR GUESTS. NET LAWFUL GAMBLING PROCEEDS ARE DISTRIBUTED TO CHARITABLE CAUSES IN THE COMMUNITY.

BOOKS ARE IN CARE OF

ATTACHMENT 2: FORM 990 PAGE 6, PART VI, SECTION C, LINE 20

OPEN TO PUBLIC INSPECTION	For calendar year 2009 or tax period beginning _____, and ending _____
Name of Organization AMERICAN LEGION POST 0145 Part VI - Line 91a	Employer Identification Number 41-6042756

Individual Name ..... RON MILLER  
or  
Business Name:

Street Address ..... 5353 IMHOFF AVE SW

U.S. Address:  
Zip code 55349 City HOWARD LAKE State MN

Foreign Address  
City .....  
Province or State .....  
Country .....  
Postal code .....  
Phone Number ..... (320) 543-3096  
Fax Number .....

**SCHEDULE OF OTHER EXPENSES**

ATTACHMENT 3: FORM 990 PAGE 10, LINE 24 - OTHER EXPENSES

OPEN TO PUBLIC INSPECTION	For calendar year 2009 or tax period beginning _____, and ending _____
Name of Organization AMERICAN LEGION POST 0145	Employer Identification Number 41-6042756

Other Expenses	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising
MISCELLANEOUS	760			
VENDING EXPENSE	25			
CASH SHORT	-93			
Total	692			