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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)

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

2009

Open to Public
Inspection

A For the 2009 calendar year, or tax year beginning 05/01, 2009, and ending 04/30, 2010

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization AMERICAN LEGION POST 491 HESLEY JENSEN		D Employer identification number 41-0789281
		Doing Business As		E Telephone number (651) 439-5463
		Number and street (or P O box if mail is not delivered to street address) Room/suite 263 NORTH THIRD STREET		G Gross receipts \$ 1,713,675.
		City or town, state or country, and ZIP + 4 BAYPORT, MN 55003		H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list (see instructions)
F Name and address of principal officer JIM BORDEN 263 NORTH 3RD STREET BAYPORT, MN 55003		H(c) Group exemption number N/A		
I Tax-exempt status ☒ 501(c) (19) (insert no) ☐ 4947(a)(1) or ☐ 527		L Year of formation 1922 M State of legal domicile MN		
J Website: N/A				
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other				

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO BENEFIT AND SERVE VETERANS. TO PRESERVE AND STRENGTHEN COMRADESHIP AMONG OUR 342 MEMBERS.		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	342
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	339
Revenue	5 Total number of employees (Part V, line 2a)	5	23
	6 Total number of volunteers (estimate if necessary)	6	25
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	14,597.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	
Expenses	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	16,650.	13,106.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	84,711.	94,295.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	37.	27.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	113,018.	34,297.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	113,018.	141,725.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
Net Assets or Fund Balances	16a Professional fundraising fees (Part IX, column (A), line 11e)	36,981.	40,683.
	b Total fundraising expenses, Part IX, column (D), line 25	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	94,097.	124,745.
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	131,078.	165,428.
Net Assets or Fund Balances	19 Revenue less expenses Subtract line 18 from line 12	-18,060.	-23,703.
	20 Total assets (Part X, line 16)	Beginning of Year	End of Year
	21 Total liabilities (Part X, line 26)	187,316.	183,247.
	22 Net assets or fund balances Subtract line 21 from line 20	123,447.	143,081.
		63,869.	40,166.

Part II Signature Block

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			
	Signature of officer <i>J. Borden</i>		Date 10-28-10	
Paid Preparer's Use Only	Preparer's signature <i>Richard E. Cornell, CPA</i>		Date 10/27/10	Check if self-employed ☐
	Firm's name (or yours if self-employed), address, and ZIP + 4 CORNELL KAHLER SHIDELL & MAIR, PLLP 3570 LEXINGTON AVENUE N #300 ST PAUL, MN 55126		Preparer's identifying number (see instructions) P00153889	EIN 41-0941592
			Phone no 651-482-1698	
May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No				

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

Form 990 (2009)

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission
 TO BENEFIT AND SERVE VETERANS. TO PRESERVE AND STRENGTHEN
 COMRADESHIP AMONG OUR 342 MEMBERS.

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 \$ _____)
 BENEFITING & SERVING VETERANS, PRESERVING AND STRENGTHENING
 COMRADESHIP AMONG OUR 342 MEMBERS. PROVIDE MEETING FACILITIES,
 BAR ACTIVITIES, AND MEETINGS TO INFORM OUR MEMBERS ABOUT
 ACTIVITIES. ALSO SUPPORT OUR DISTRICT, STATE, AND NATIONAL
 AMERICAN LEGION ORGANIZATION.

4b (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)
 SERVING OUR COMMUNITY IN MANY WAYS INCLUDING SUPPORT FOR AREA HIGH
 SCHOOL BANDS, MEMORIAL DAY SERVICES, COLOR GUARD, COOKIES FOR
 IRAQ, CAR RIDES TO VA HOSPITAL, BOY SCOUTS, LEGION BOYS STATE,
 BAYPORT FIRE DEPARTMENT, SCHOOL PATROL PICNIC, OTHER LOCAL SCHOOL
 ACTIVITIES AND VARIOUS ORGANIZED CHARITIES. THE POST ALSO AIDS IN
 PROVIDING COMFORT AND SUPPORT TO FAMILIES OF DECEASED MEMBERS.

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

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
5 Sections 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		
• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		
• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X		
12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII		X
12A Was the organization included in consolidated, independent audited financial statement for the tax year?	Yes	No
If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	12A	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	X	
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X

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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? <i>If "Yes," complete Schedule I, Parts I and II.</i>	21	X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	23	X
24 a 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to question 25.</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25 a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>	25a	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>	25b	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II.</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III.</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>	28b	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? <i>If "Yes," complete Schedule L, Part IV.</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>	32	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? <i>If "Yes," complete Schedule R, Part I.</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.</i>	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	35	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	X

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable. 1a 3		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c		
2a	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. 2a 23		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions) 2b	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? 3a	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O. 3b	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? 5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? 6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? 7g		X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? 7h		X
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966? 9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person? 9b		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders. 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		

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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 342	
b Enter the number of voting members that are independent	1b 339	
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?	2 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?	3	X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6 Does the organization have members or stockholders?	6 X	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a X	
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a X	
b Each committee with authority to act on behalf of the governing body?	8b 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	9a	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?	10a	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?	10b	
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	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	12a	X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	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	12c	
13 Does the organization have a written whistleblower policy?	13	X
14 Does the organization have a written document retention and destruction policy?	14	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	15a	
b Other officers or key employees of the organization	15b	
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?	16a	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?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **► MN,**

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 **► AARON PRICHARD 263 THIRD STREET NORTH BAYPORT, MN 55003**
651-439-5463

Part VIII Statement of Revenue

41-0789281

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	9,200			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	3,906			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		13,106			
Program Service Revenue	2a	CLUB REVENUE	Business Code 722410	74,490	48,419	26,071	
	b	DINNER REVENUE	722210	17,635	11,463	6,172	
	c	VENDING MACHINE REVENUE	722410	1,174	763	411	
	d	ATM INCOME	811000	996	648	348	
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		94,295			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts). ATTACHMENT 2		27		
4		Income from investment of tax-exempt bond proceeds		0			
5		Royalties		0			
			(i) Real (ii) Personal				
6a		Gross Rents	41,920				
b		Less rental expenses	10,009				
c		Rental income or (loss)	31,911				
d		Net rental income or (loss)		31,911	-6,480	38,391	
			(i) Securities (ii) Other				
7a		Gross amount from sales of assets other than inventory					
b		Less cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss)		0			
8a		Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a 834				
b		Less direct expenses	b				
c		Net income or (loss) from fundraising events	ATCH. 3.	834	542	292	
9a		Gross income from gaming activities See Part IV, line 19	a 1,563,493				
b		Less direct expenses	b 1,561,941				
c		Net income or (loss) from gaming activities	ATCH. 4.	1,552		-57,088	58,640
10a		Gross sales of inventory, less returns and allowances	a				
b	Less cost of goods sold	b					
c	Net income or (loss) from sales of inventory		0				
	Miscellaneous Revenue	Business Code					
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		0				
12	Total Revenue See instructions		141,725	55,355	14,597	58,667	

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 . . .	0.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	0.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	0.			
7 Other salaries and wages	33,102.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . .	0.			
9 Other employee benefits	3,822.			
10 Payroll taxes	3,759.			
11 Fees for services (non-employees):				
a Management	0.			
b Legal	0.			
c Accounting	8,544.			
d Lobbying	0.			
e Professional fundraising services See Part IV, line 17	0.			
f Investment management fees	0.			
g Other	0.			
12 Advertising and promotion	1,660.			
13 Office expenses	1,521.			
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	0.			
17 Travel	0.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	30.			
20 Interest	6,495.			
21 Payments to affiliates	8,043.			
22 Depreciation, depletion, and amortization	5,639.			
23 Insurance	4,306.			
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 BEER, LIQUOR, FOOD EXPENSE	51,338.			
b ENTERTAINMENT	1,850.			
c TELEPHONE	639.			
d EQUIPMENT MAINTENANCE	872.			
e LICENSE AND PERMIT EXPENSE	1,538.			
f All other expenses	32,270.			
25 Total functional expenses Add lines 1 through 24f	165,428.			
26 Joint Costs. Check here ☐ 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) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	21,680.	1	30,560.
	2 Savings and temporary cash investments	21,797.	2	9,956.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	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	10,409.	8	11,745.
	9 Prepaid expenses and deferred charges	1,874.	9	909.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	368,127.		
	10b Less accumulated depreciation	250,257.		
		121,062.	10c	117,870.
	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	10,494.	15	12,207.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	187,316.	16	183,247.	
Liabilities	17 Accounts payable and accrued expenses	6,117.	17	10,062.
	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 ATCH 5	117,304.	23	132,164.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	26.	25	855.
	26 Total liabilities. Add lines 17 through 25	123,447.	26	143,081.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☐ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☒ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	63,869.	30	40,166.
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	63,869.	33	40,166.
34 Total liabilities and net assets/fund balances	187,316.	34	183,247.	

Form 990 (2009)

Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990 ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		
d If "Yes" to 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 ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
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		

Form **990** (2009)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

- Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

AMERICAN LEGION POST 491 HESLEY JENSEN

Employer identification number

41-0789281

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☐ Yes ☐ No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	☐ Yes ☐ No	

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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 d ☐ Loan or exchange programs
 b ☐ Scholarly research e ☐ Other _____
 c ☐ Preservation for future generations

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	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if 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

- (i) unrelated organizations
 (ii) related organizations

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

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

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

Part VI 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				
b Buildings		39,610	37,498	2,112.
c Leasehold improvements		215,022	102,315	112,707.
d Equipment		19,931	17,193	2,738.
e Other		93,564	93,251	313.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)).				117,870.

Schedule D (Form 990) 2009

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
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	

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

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

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

Part XIV Supplemental Information

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

Part XIV Supplemental Information *(continued)*

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.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total events (add col (a) through col (c))
		(event type)	(event type)	(total number)	
Revenue	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.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue	276,622.	1,286,861.		1,563,483.
Direct Expenses	2 Cash prizes	195,197.	1,066,674.		1,261,871.
	3 Noncash prizes				
	4 Rent/facility costs		28,231.		28,231.
	5 Other direct expenses	22,785.	249,044.		271,829.
	6 Volunteer labor	☒ Yes _____ % ☒ No	☒ Yes _____ % ☒ No	☒ Yes _____ % ☒ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				(1,561,931.)
	8 Net gaming income summary. Combine line 1, column d, and line 7				1,552.

9 Enter the state(s) in which the organization operates gaming activities: MN,

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," explain

11 Does the organization operate gaming activities with nonmembers?

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?

	Yes	No
9a	X	
10a		X
11	X	
12		X

		Yes	No
13	Indicate the percentage of gaming activity operated in		
a	The organization's facility 13a 30.5800%		
b	An outside facility 13b 69.4200%		
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records		
Name ▶ MARION ZIMNEY			
Address ▶ 263 NORTH 3RD STREET BAYPORT, MN 55003			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?		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 ▶ MARION ZIMNEY			
Gaming manager compensation ▶ \$ 36,870.			
Description of services provided ▶ OVERSEES ALL GAMBLING ACTIVITIES, SIGNS CHECKS			
☐ 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	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 ▶ \$ _____		

Schedule G (Form 990 or 990-EZ) 2009

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 491 HESLEY JENSEN

Employer identification number

41-0789281

ATTACHMENT 1

PUBLIC DISCLOSURE

990, PART VI, SECTION C, LINE 19

THE ORGANIZATION MAKES IT GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS
AVAILABLE TO THE PUBLIC UPON REQUEST TO A MEMBER OR EMPLOYEE OF THE
ORGANIZATION.

990 REVIEW PROCESS

PART VI, SECTION A, LINE 10

THE ORGANIZATION'S GOVERNING BODY DOES NOT REVIEW FORM 990 BEFORE IT IS
FILED.

FAMILY RELATIONSHIP

PART VI, SECTION A, LINE 2

THERE ARE TWO OFFICERS WHO ARE RELATED. RICHARD EDER (ADJUTANT) AND JOEL
EDER (CHAPLAIN) ARE BROTHERS.

ATTACHMENT 2

FORM 990, PART VIII - INVESTMENT INCOME

DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
INTEREST	27			27
TOTALS	27			27

Name of the organization

AMERICAN LEGION POST 491 HESLEY JENSEN

Employer identification number

41-0789281

ATTACHMENT 3FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>NET INCOME</u>
POST REVENUE	834.	834.
TOTALS	<u>834.</u>	<u>834.</u>

ATTACHMENT 4FORM 990, PART VIII - GAMING ACTIVITIES

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>NET INCOME</u>
CHARITABLE GAMBLING	1,563,493	1,552
TOTALS	<u>1,563,493</u>	<u>1,552</u>

ATTACHMENT 5FORM 990, PART X - SECURED MORTGAGES AND NOTES PAYABLE

LENDER: FIRST STATE BANK OF BAYPORT

ORIGINAL AMOUNT: 73,016.

DATE OF NOTE: 12/29/1999

MATURITY DATE: 11/29/2008

REPAYMENT TERMS: MONTHLY PAYMENTS/BALLOON

SECURITY PROVIDED: BUILDING AND LAND

PURPOSE OF LOAN: STATUTORY LAWFUL PURPOSE GAMING REIMBURSEMENT

DESCRIPTION AND FMV CASH

OF CONSIDERATION:

BEGINNING BALANCE DUE	113,804.
ENDING BALANCE DUE	<u>111,214.</u>

LENDER: FIRST STATE BANK & TRUST

ORIGINAL AMOUNT: 5,500.

INTEREST RATE: 8.500000

DATE OF NOTE: 08/25/2009

MATURITY DATE: 02/25/2009

REPAYMENT TERMS: PAYMENT DUE UPON MATURITY

PURPOSE OF LOAN:

Name of the organization

AMERICAN LEGION POST 491 HESLEY JENSEN

Employer identification number

41-0789281

ATTACHMENT 5 (CONT'D)

DESCRIPTION AND FMV
OF CONSIDERATION:

TAX/ACCOUNTING ISSUE
CASH

BEGINNING BALANCE DUE 3,500.
ENDING BALANCE DUE 20,950.

TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE 117,304.

TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE 132,164.

RENT AND ROYALTY INCOME

Taxpayer's Name		Identifying Number	
AMERICAN LEGION POST 491 HESLEY JENSEN		41-0789281	
DESCRIPTION OF PROPERTY			
HALL RENTAL			
☐	Yes	☐	No
Did you actively participate in the operation of the activity during the tax year?			
REAL RENTAL INCOME			
OTHER INCOME			
SEE ATTACHMENT		41,920.	
TOTAL GROSS INCOME			41,920.
OTHER EXPENSES:			
SEE ATTACHMENT			
DEPRECIATION (SHOWN BELOW)		2,565.	
LESS: Beneficiary's Portion			
AMORTIZATION			
LESS: Beneficiary's Portion			
DEPLETION			
LESS: Beneficiary's Portion			
TOTAL EXPENSES			10,009.
TOTAL RENT OR ROYALTY INCOME (LOSS)			31,911.

Less Amount to	
Rent or Royalty	_____
Depreciation	_____
Depletion	_____
Investment Interest Expense	_____
Other Expenses	_____
Net Income (Loss) to Others	_____
Net Rent or Royalty Income (Loss)	<u>31,911.</u>
Deductible Rental Loss (if Applicable)	_____

SCHEDULE FOR DEPRECIATION CLAIMED

(a) Description of property	(b) Cost or unadjusted basis	(c) Date acquired	(d) ACRS des	(e) Bus %	(f) Basis for depreciation	(g) Depreciation in prior years	(h) Method	(i) Life or rate	(j) Depreciation for this year
SEE ATTACHMENT									
JSA Totals									

SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

OTHER INCOME

HALL RENTAL INCOME	39,120.
MACHINE RENT INCOME	<u>2,800.</u>
	<u>41,920.</u>

OTHER DEDUCTIONS

CLEANING	1,168.
INSURANCE	1,960.
SNOW AND TRASH REMOVAL	791.
TELEPHONE	291.
INTEREST EXPENSE	2,956.
CABLE EXPENSE	<u>278.</u>
	<u>7,444.</u>

RENT AND ROYALTY SUMMARY

<u>PROPERTY</u>	<u>TOTAL INCOME</u>	<u>DEPLETION/ DEPRECIATION</u>	<u>OTHER EXPENSES</u>	<u>ALLOWABLE NET INCOME</u>
HALL RENTAL	41,920.	2,565.	7,444.	31,911.
TOTALS	<u>41,920.</u>	<u>2,565.</u>	<u>7,444.</u>	<u>31,911.</u>

2009

ATTACHMENT 6

Description of Property
GENERAL DEPRECIATION

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
BUILDING	12/31/1973	39,000	100 000			39,000	35,913	36,888	SL		40 000				975
INSULATION	07/01/1979	1,820	100 000			1,820	1,820	1,820	SL		20 000				
FURNITURE	07/01/1979	57,000	100 000			57,000	57,000	57,000	SL		10 000				
TABLES AND CHAIRS	07/01/1979	6,042	100 000			6,042	6,042	6,042	SL		10 000				
DRAPERIES	06/01/1980	458	100 000			458	458	458	SL		10 000				
CARPET	06/01/1980	2,647	100 000			2,647	2,647	2,647	SL		7 000				
FURNITURE AND ACCE	06/01/1980	14,753	100 000			14,753	14,753	14,753	SL		15 000				
BUILDING ADDITIONS	06/01/1984	8,432	100 000			8,432	7,119	7,400	SL		30 000				281
CARPET	01/01/1987	3,094	100 000			3,094	3,094	3,094	SL		7 000				
REFRIGERATOR	01/01/1987	1,020	100 000			1,020	1,020	1,020	SL		10 000				
COPY MACHINE	08/01/1987	1,500	100 000			1,500	1,500	1,500	SL		7 000				
CASH REGISTER	11/01/1987	788	100 000			788	788	788	SL		7 000				
ELECTRIC TYPEWRITE	11/01/1987	411	100 000			411	411	411	SL		7 000				
GAMBLING OFFICE AD	12/01/1987	500	100 000			500	500	500	SL		20 000				
GAMBLING BAR	12/01/1987	586	100 000			586	586	586	SL		10 000				
DEEP FRYERS	03/01/1987	708	100 000			708	708	708	SL		5 000				
DEEP FRYERS	06/01/1986	698	100 000			698	698	698	SL		5 000				
STEEL FIRE DOORS	12/01/1986	2,418	100 000			2,418	2,402	2,402	SL		15 000				
FIREPROOF FILE CAB	04/01/1986	1,060	100 000			1,060	1,060	1,060	SL		15 000				
Less Retired Assets															
Subtotals		368,127				368,127	242,053	250,257							8,204

Listed Property

Less Retired Assets															
Subtotals															
TOTALS		368,127				368,127	242,053	250,257							8,204

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Depreciation is reported on:	Current-year amortization
							Part VIII pg.9 line 6B 2,565	
							Part IX pg.10 line 22 5,639	
TOTALS							8,204	

*Assets Retired
JSA
9X9024 1 000

26X0A6 1585

V 09-8 2

04550

2009

Description of Property

[illegible]

AMORTIZATION

Asset description	Date placed in service	Cost or basis
TOTALS		

*Assets Retired
JSA
9X9024 1 000

2009

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Me- thod	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
FREEZER	04/11/2002	974	100 000			974	974	974	200DB	MQ			7		
SIGN	05/31/2002	1,029	100 000			1,029	984	1,029	200DB	HY			7		45
FREEZER	05/31/2004	175	100 000			175	137	153	200DB	HY			7		16
WATER SOFTNER	06/30/2004	690	100 000			690	537	599	200DB	HY			7		62
ROASTER	02/28/2005	49	100 000			49	33	37	200DB	HY			7		4
TABLES	01/12/2006	1,000	100 000			1,000	710	803	200DB	MQ			7		93
BAR STOOLS	03/17/2006	799	100 000			799	603	683	200DB	MQ			7		80
AIR PURIFIER	04/18/2006	1,201	100 000			1,201	908	1,029	200DB	MQ			7		121
AIR CONDITIONER	07/25/2006	1,554	100 000			1,554	875	1,069	200DB	HY			7		194
EQUIPMENT	08/24/2006	2,750	100 000			2,750	1,547	1,890	200DB	HY			7		343
MICROWAVE	05/01/2008	375	100 000			375	75	195	200DB	HY			5		120
FREEZER	05/01/2008	200	100 000			200	29	78	200DB	HY			7		49
SAFE	12/31/2008	360	100 000			360	51	139	200DB	HY			7		88
SAFE	12/31/2008	249	100 000			249	36	97	200DB	HY			7		61
SAFE	04/30/2009	127	100 000			127	18	49	200DB	HY			7		31
D&B FRIDGE	11/30/2009	388	100 000			388		55	200DB	HY			7		55
DECK IMPROVEMENTS	05/31/2009	4,155	100 000			4,155		381	SL	10 000					381
DECK IMPROVEMENTS	06/30/2009	469	100 000			469		39	SL	10 000					39
Less Retired Assets															
Subtotals															

Listed Property

Less Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS							

*Assets Retired

JSA
9X9024 1 000

28X0A8 L985

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ATTACHMENT 6

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Application for Extension of Time To File an
Exempt Organization Return

OMB No 1545-1709

► File a separate application for each return.

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

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
	AMERICAN LEGION POST 491 HESLEY JENSEN	41-0789281
	Number, street, and room or suite no. If a P O box, see instructions	
File by the due date for filing your return. See instructions	263 NORTH THIRD STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	BAYPORT, MN 55003	

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

☒ Form 990	☐ Form 990-T (corporation)	☐ Form 4720
☐ Form 990-BL	☐ Form 990-T (sec 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 ► AARON PRICHARD

Telephone No ► 651 439-5463

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) N/A. 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 03/15, 2011, to file the exempt organization return for the organization named above. The extension is for the organization's return for

► ☐ calendar year _____ or
 ► ☒ tax year beginning 05/01, 2009, and ending 04/30, 2010

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

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)