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Form **990**
 Department of the Treasury
 Internal Revenue Service

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)

OMB No 1545-0047

2009

Open to Public Inspection

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

A For the 2009 calendar year, or tax year beginning 10-01-2009 and ending 09-30-2010

- 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
 THE AMERICAN LEGION DEPARTMENT OF Minnesota
 Doing Business As
 Number and street (or P O box if mail is not delivered to street address) Room/suite
 20 W 12TH ST STATE VETERANS BLDG No 300A
 City or town, state or country, and ZIP + 4
 ST PAUL, MN 55155

D Employer identification number
 41-0121903
E Telephone number
 (651) 291-1800
G Gross receipts \$ 1,716,770

F Name and address of principal officer
 RANDY TESDAHL
 20 W 12TH ST STATE VETERANS BLDG No 300A
 ST PAUL, MN 55155

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list (see instructions)
H(c) Group exemption number ▶ 0925

I Tax-exempt status 501(c) (19) (insert no) 4947(a)(1) or 527

J Website: ▶ www.mnlegion.org

K Form of organization Corporation Trust Association Other ▶
L Year of formation 1919 **M** State of legal domicile MN

Part I Summary

| | | | |
|--|---|----------------------------------|---------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities TO SUPPORT AMERICAN LEGION MEMBERS AND THEIR PROGRAMS IN MINNESOTA | | |
| | 2 Check this box <input type="checkbox"/> 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 | 32 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 28 |
| | 5 Total number of employees (Part V, line 2a) | 5 | 10 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 10 |
| | 7a Total gross unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| | b Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0 |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 Program service revenue (Part VIII, line 2g) | 99,561 | 116,708 |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 805,618 | 761,074 |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 15,305 | 29,363 |
| | 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 334,256 | 285,850 |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 1,254,740 | 1,192,995 |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 94,743 | 452 |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | | 0 |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | 591,400 | 543,217 |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0 | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) | 574,717 | 518,495 |
| 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) | 1,260,860 | 1,062,164 | |
| 19 Revenue less expenses Subtract line 18 from line 12 | -6,120 | 130,831 | |
| Net Assets or Fund Balances | | Beginning of Current Year | End of Year |
| | 20 Total assets (Part X, line 16) | 1,854,289 | 2,060,414 |
| | 21 Total liabilities (Part X, line 26) | 540,362 | 561,232 |
| 22 Net assets or fund balances Subtract line 21 from line 20 | 1,313,927 | 1,499,182 | |

Part II Signature Block

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

 Signature of officer
 Date 2011-03-24
 RANDY TESDAHL DEPARTMENT ADJUTANT
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature
 Date
 Check if self-employed
 Preparer's identifying number (see instructions)
 Firm's name (or yours if self-employed), address, and ZIP + 4 LARSONALLEN LLP
 220 SOUTH SIXTH STREET SUITE 300
 MINNEAPOLIS, MN 55402
 EIN ▶
 Phone no ▶ (612) 376-4500

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

THE AMERICAN LEGION, DEPARTMENT OF MINNESOTA WAS ORGANIZED TO SUPPORT AMERICAN LEGION MEMBERS AND THEIR PROGRAMS IN MINNESOTA

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 \$)
ACTIVITIES TO SUPPORT AMERICAN LEGION MEMBERS AND PROGRAMS IN MINNESOTA

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

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)? <i>If "Yes," complete Schedule A</i> | | No | | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors?  | Yes | | | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | | No | | |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i> | | | | |
| 5 | Section 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? <i>If "Yes," complete Schedule C, Part III</i> | | | | |
| 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? <i>If "Yes," complete Schedule D, Part I</i>  | | No | | |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i>  | | No | | |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>  | | No | | |
| 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? <i>If "Yes," complete Schedule D, Part IV</i>  | Yes | | | |
| 10 | Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>  | | No | | |
| 11 | Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.</i>  | Yes | | | |
| | • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> | | | | |
| | • 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? <i>If "Yes," complete Schedule D, Part VII.</i> | | | | |
| | • 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? <i>If "Yes," complete Schedule D, Part VIII.</i> | | | | |
| | • 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? <i>If "Yes," complete Schedule D, Part IX.</i> | | | | |
| | • Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> | | | | |
| | • 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? <i>If "Yes," complete Schedule D, Part X.</i> | | | | |
| 12 | Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>  | | No | | |
| 12A | Was the organization included in consolidated, independent audited financial statements for the tax year? <table border="1" data-bbox="1263 1341 1344 1401"> <tr> <td>Yes</td> <td>No</td> </tr> </table>  | Yes | No | | |
| Yes | No | | | | |
| | <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i> | | No | | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | No | | |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | | No | | |
| 14b | 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? <i>If "Yes," complete Schedule F, Part I</i> | | No | | |
| 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 U S ? <i>If "Yes," complete Schedule F, Part II</i> | | No | | |
| 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 U S ? <i>If "Yes," complete Schedule F, Part III</i> | | No | | |
| 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? <i>If "Yes," complete Schedule G, Part I</i> | | No | | |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> | | No | | |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | | No | | |
| 20 | Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> | | No | | |

Part IV Checklist of Required Schedules *(continued)*

| | | | |
|---|------------|-----|----|
| 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 | | No |
| 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 | | No |
| 23 Did the organization answer "Yes" to Part VII, Section A, questions 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 | | No |
| 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? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25</i> | 24a | | No |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <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 | | No |
| 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 | | No |
| 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 | Yes | |
| 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 | | No |
| 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 owner? <i>If "Yes," complete Schedule L, Part IV</i> | 28c | | No |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | 29 | | No |
| 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 | | No |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | 31 | | No |
| 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 | | No |
| 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 | Yes | |
| 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 | Yes | |
| 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 | Yes | |
| 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 | | No |
| 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 | Yes | |

Part V Statements Regarding Other IRS Filings and Tax Compliance

| | | Yes | No |
|------------|--|------------|----|
| 1a | Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable | | |
| | 1a 5 | | |
| 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? | Yes | |
| 2a | Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return | | |
| | 2a 10 | | |
| 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) | Yes | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? | | No |
| b | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | No |
| 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? | | No |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | No |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? | | |
| 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? | | No |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | | No |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | No |
| 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? | | No |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | No |
| g | For all contributions of qualified intellectual property, did the organization file Form 8899 as required? | | |
| h | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? | | |
| 8 | Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| a | Did the organization make any taxable distributions under section 4966? | | |
| b | Did the organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 | Section 501(c)(7) organizations. Enter | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 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 | |

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

Section A. Governing Body and Management

| | | Yes | No |
|-----------|---|-----|----|
| 1a | Enter the number of voting members of the governing body | | |
| 1b | Enter the number of voting members that are independent | | |
| 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? | | No |
| 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? | | No |
| 4 | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? | Yes | |
| 5 | Did the organization become aware during the year of a material diversion of the organization's assets? | | No |
| 6 | Does the organization have members or stockholders? | Yes | |
| 7a | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? | Yes | |
| 7b | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? | Yes | |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | | |
| 8a | The governing body? | Yes | |
| 8b | Each committee with authority to act on behalf of the governing body? | Yes | |
| 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 | | No |

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? | Yes | |
| 10b | 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? | Yes | |
| 11 | Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? | | No |
| 11A | Describe in Schedule O the process, if any, used by the organization to review the Form 990 | | |
| 12a | Does the organization have a written conflict of interest policy? If "No," go to line 13 | | No |
| 12b | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | | |
| 12c | Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done | | |
| 13 | Does the organization have a written whistleblower policy? | | No |
| 14 | Does the organization have a written document retention and destruction policy? | | No |
| 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? | | |
| 15a | The organization's CEO, Executive Director, or top management official | Yes | |
| 15b | Other officers or key employees of the organization If "Yes" to line a or b, describe the process in Schedule O (See instructions) | Yes | |
| 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? | | No |
| 16b | 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? | | |

Section C. Disclosure

| | |
|-----------|---|
| 17 | List the States with which a copy of this Form 990 is required to be filed ▶ |
| 18 | Section 6104 requires an organization to make its Form 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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> 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. See Additional Data Table. |
| 20 | State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ LAURA WEBER 20 W 12TH ST STATE VETERANS BLDG No ST PAUL, MN 55155 (651) 291-1800 |

| | | | |
|---------------------------|---------|---|--------|
| 1b Total | 217,435 | 0 | 36,177 |
|---------------------------|---------|---|--------|

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

| | | Yes | No |
|--|----------|-----|----|
| 3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | 3 | | No |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | 4 | | No |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> | 5 | | No |

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

| (A) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

| | | | (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 | | | | | | |
| | c | Fundraising events 1c | | | | | | |
| | d | Related organizations 1d | | | | | | |
| | e | Government grants (contributions) 1e | 107,739 | | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above 1f | 8,969 | | | | | |
| | g | Noncash contributions included in lines 1a-1f \$ _____ | | | | | | |
| | h | Total. Add lines 1a-1f ▶ | 116,708 | | | | | |
| Program Service Revenue | 2a | MEMBERSHIP DUES | 900,099 | 706,276 | 706,276 | | | |
| | b | REGISTRATION AND FEES | 900,099 | 54,798 | 54,798 | | | |
| | c | | | | | | | |
| | d | | | | | | | |
| | e | | | | | | | |
| | f | All other program service revenue | | | | | | |
| | g | Total. Add lines 2a-2f ▶ | 761,074 | | | | | |
| Other Revenue | 3 | Investment income (including dividends, interest and other similar amounts) ▶ | 40,691 | | | 40,691 | | |
| | 4 | Income from investment of tax-exempt bond proceeds ▶ | | | | | | |
| | 5 | Royalties ▶ | 113,023 | | | 113,023 | | |
| | 6a | Gross Rents | (i) Real | | | | | |
| | | | (ii) Personal | | | | | |
| | | | b | Less rental expenses | | | | |
| | | | c | Rental income or (loss) | | | | |
| | d | Net rental income or (loss) ▶ | | | | | | |
| | 7a | Gross amount from sales of assets other than inventory | (i) Securities | 218,644 | | | | |
| | | | (ii) Other | | | | | |
| | | | b | Less cost or other basis and sales expenses | 229,972 | | | |
| | | | c | Gain or (loss) | -11,328 | | | |
| d | Net gain or (loss) ▶ | -11,328 | | | -11,328 | | | |
| 8a | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a | | | | | | | |
| b | Less direct expenses b | | | | | | | |
| c | Net income or (loss) from fundraising events ▶ | | | | | | | |
| 9a | Gross income from gaming activities See Part IV, line 19 a | | | | | | | |
| b | Less direct expenses b | | | | | | | |
| c | Net income or (loss) from gaming activities ▶ | | | | | | | |
| 10a | Gross sales of inventory, less returns and allowances a | | 438,795 | | | | | |
| | | b | Less cost of goods sold b | 293,803 | | | | |
| | | c | Net income or (loss) from sales of inventory ▶ | 144,992 | | 144,992 | | |
| | Miscellaneous Revenue | Business Code | | | | | | |
| 11a | MISCELLANEOUS REVENUE | 900,099 | 27,835 | | 27,835 | | | |
| b | | | | | | | | |
| c | | | | | | | | |
| d | All other revenue | | | | | | | |
| e | Total. Add lines 11a-11d ▶ | 27,835 | | | | | | |
| 12 | Total revenue. See Instructions ▶ | 1,192,995 | 761,074 | 0 | 315,213 | | | |

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 | 452 | | | |
| 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 | 237,380 | | | |
| 6 | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 87,890 | | | |
| 7 | Other salaries and wages | 122,696 | | | |
| 8 | Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | 38,856 | | | |
| 9 | Other employee benefits | 23,936 | | | |
| 10 | Payroll taxes | 32,459 | | | |
| 11 | Fees for services (non-employees) | | | | |
| a | Management | | | | |
| b | Legal | 125 | | | |
| c | Accounting | 8,211 | | | |
| d | Lobbying | | | | |
| e | Professional fundraising See Part IV, line 17 | | | | |
| f | Investment management fees | 4,114 | | | |
| g | Other | | | | |
| 12 | Advertising and promotion | 2,496 | | | |
| 13 | Office expenses | 104,063 | | | |
| 14 | Information technology | | | | |
| 15 | Royalties | | | | |
| 16 | Occupancy | | | | |
| 17 | Travel | 10,521 | | | |
| 18 | Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 | Conferences, conventions, and meetings | 257,255 | | | |
| 20 | Interest | | | | |
| 21 | Payments to affiliates | | | | |
| 22 | Depreciation, depletion, and amortization | 30,195 | | | |
| 23 | Insurance | 6,400 | | | |
| 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 | DESIGNATED PROGRAM EXP | 75,352 | | | |
| b | MISCELLANEOUS EXPENSES | 19,763 | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f | All other expenses | | | | |
| 25 | Total functional expenses. Add lines 1 through 24f | 1,062,164 | | | |
| 26 | Joint costs. 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 |
| Assets | 1 Cash—non-interest-bearing | 382,131 | 1 | 508,863 |
| | 2 Savings and temporary cash investments | | 2 | |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | 99,682 | 4 | 98,111 |
| | 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 | 2,846 | 8 | 8,316 |
| | 9 Prepaid expenses and deferred charges | 30,065 | 9 | 26,930 |
| | 10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D | 350,349 | | |
| | b Less accumulated depreciation | 248,332 | 122,104 | 10c 102,017 |
| | 11 Investments—publicly traded securities | 1,207,799 | 11 | 1,306,012 |
| | 12 Investments—other securities. See Part IV, line 11 | | 12 | |
| | 13 Investments—program-related. See Part IV, line 11 | 1,000 | 13 | 1,000 |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | 8,662 | 15 | 9,165 |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 1,854,289 | 16 | 2,060,414 | |
| Liabilities | 17 Accounts payable and accrued expenses | 40,204 | 17 | 49,353 |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 485,819 | 19 | 497,544 |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | 14,339 | 21 | 14,335 |
| | 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 | | 23 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 Other liabilities. Complete Part X of Schedule D | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | 540,362 | 26 | 561,232 |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | 1,313,927 | 27 | 1,499,182 |
| | 28 Temporarily restricted net assets | | 28 | |
| | 29 Permanently restricted net assets | | 29 | |
| | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34. | | | |
| | 30 Capital stock or trust principal, or current funds | | 30 | |
| | 31 Paid-in or capital surplus, or land, building or equipment fund | | 31 | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| 33 Total net assets or fund balances | 1,313,927 | 33 | 1,499,182 | |
| 34 Total liabilities and net assets/fund balances | 1,854,289 | 34 | 2,060,414 | |

Part XI Financial Statements and Reporting

| | | Yes | No |
|-----------|--|-----|----|
| 1 | 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 | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? . . . | Yes | |
| 2b | Were the organization's financial statements audited by an independent accountant? | | No |
| 2c | If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O | Yes | |
| 2d | 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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated 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? | | No |
| 3b | 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 . . . | | |

Additional Data

Software ID:
Software Version:
EIN: 41-0121903
Name: THE AMERICAN LEGION DEPARTMENT OF Minnesota

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

| (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 trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| AL DAVIS DEPT COMMANDER | 2 00 | X | | X | | | | 12,500 | 0 | 940 |
| DICK HORN DEPARTMENT TREASURER | 4 00 | X | | X | | | | 0 | 0 | 0 |
| TOM CONWAY PAST DEPT COMMANDER | 4 00 | X | | | | | | 18,850 | 0 | 0 |
| DAN LUDWIG PAST NATL COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| DAVID GUSTAFSON DEPT VICE COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| DON PANKAKE DEPT VICE COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| MICHAEL SCHAFFER DEPT VICE COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| BILL STEIN DEPT VICE COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| VIRGIL WAGNER DEPT VICE COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| TERESA ASH DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| JR BURROW DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| TESS DAVIS DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| WAYNE HAMMON JR DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| BARBARA KOSKI DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| JOE NEISEN DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| CURT NORENBERG DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| JOHN SAMPSON DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| DON SMITH DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| DENNIS STRASSBURG DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| CRAIG BOELTER PAST DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| MEL BUSSLER PAST DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| ED JOHNSON PAST DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| ROBERT KING PAST DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| JIM MUNSON PAST DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| ROBIN PICRAY PAST DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

| (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 trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| JIM QUISBERG PAST DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| TOM SCHOTTENBAUER PAST DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| RICHARD SKILLESTAD PAST DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| DOUG WENDLANDT PAST DISTRICT COMMANDER | 2 00 | X | | | | | | 0 | 0 | 0 |
| RICHARD JANSSEN CHAPLAIN | 2 00 | X | | | | | | 0 | 0 | 0 |
| WILLIE STROM DEPT HISTORIAN | 4 00 | X | | | | | | 0 | 0 | 0 |
| DON WALSER DEPT JUDGE ADVOCATE | 4 00 | X | | | | | | 0 | 0 | 0 |
| WAYNE GILBERTSON MEMBERSHIP DIRECTOR | 6 00 | X | | | | | | 0 | 0 | 0 |
| RAY DEZURIK NATL EXEC COMMITTEEMAN | 5 00 | X | | | | | | 0 | 0 | 0 |
| MARLAND RONNING ALTERNATE NECMAN | 2 00 | X | | | | | | 0 | 0 | 0 |
| DON SNOW SERGEANT-AT-ARMS | 2 00 | X | | | | | | 0 | 0 | 0 |
| RANDY TESDAHL DEPARTMENT ADJUTANT | 44 00 | | | X | | | | 59,160 | 0 | 13,256 |
| ROGER D MYREN DEPARTMENT COMPTROLLER | 50 00 | | | X | | | | 74,002 | 0 | 14,740 |
| LAURA WEBER - FINANCIAL LIAISON - START IN FY10 | 50 00 | | | X | | | | 52,923 | 0 | 7,241 |

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2009

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

Name of the organization THE AMERICAN LEGION DEPARTMENT OF Minnesota

Employer identification number 41-0121903

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 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), 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?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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?

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, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

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

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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?
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)?
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 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

Table with 2 columns: Description (1c-1f) and Amount

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.

Table with 6 columns: (a) Current Year, (b) Prior Year, (c) Two Years Back, (d) Three Years Back, (e) Four Years Back. Rows 1a-1g.

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

Table with 3 columns: Description (3a(i), 3a(ii), 3b), Yes, No

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.

Table with 5 columns: Description of investment, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows 1a-1e and Total.

Part XI Reconciliation of Change in Net Assets from Form 990 to 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 - 8 | 9 | |
| 10 | Excess or (deficit) for the year per 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 should 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 should 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, 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

| Identifier | Return Reference | Explanation |
|------------------|------------------|--|
| Part IV, Line 2b | | THE AMOUNT HELD FOR OTHERS LISTED ON FORM 990, PART X, LINE 21 CONSISTS OF CASH HELD FOR THE MINNESOTA STATE AMERICAN LEGION BOWLING ASSOCIATION |

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2009

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.

Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization THE AMERICAN LEGION DEPARTMENT OF Minnesota

Employer identification number 41-0121903

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization?, (c) Original principal amount, (d) Balance due, (e) In default?, (f) Approved by board or committee?, (g) Written agreement?

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of transaction, (d) Description of transaction, (e) Sharing of organization's revenues?

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

THE AMERICAN LEGION DEPARTMENT OF Minnesota

Employer identification number

41-0121903

| Identifier | Return Reference | Explanation |
|--------------------------------------|------------------|--|
| Form 990, Part VI, Section A, line 4 | | THE ORGANIZATION AMENDED THE BY LAWS TO CLARIFY THAT ELECTED OFFICERS MAY ONLY SERVE IN ONE ELECTED POSITION FOR EACH TERM |

| Identifier | Return Reference | Explanation |
|--------------------------------------|------------------|---|
| Form 990, Part VI, Section A, line 6 | | THE ORGANIZATION'S MEMBERSHIP CONSISTS OF THOSE INDIVIDUALS THAT HAVE SERVED OR ARE CURRENTLY SERVING IN THE U S ARMED FORCES AND ELECT TO JOIN BY COMPLETING THE APPLICATION FOR MEMBERSHIP AND PAYING APPLICABLE DUES |

| Identifier | Return Reference | Explanation |
|---------------------------------------|------------------|---|
| Form 990, Part VI, Section A, line 7a | | ALL VOTING MEMBERS ARE ELIGIBLE TO VOTE IN THE ELECTION FOR STATE COMMANDER |

| Identifier | Return Reference | Explanation |
|---------------------------------------|------------------|---|
| Form 990, Part VI, Section A, line 7b | | AMENDMENTS TO THE ORGANIZATION'S BYLAWS MAY BE MADE AT ANY CONVENTION BY VOTE OF A MAJORITY OF DELEGATES PRESENT, PROVIDING THERE IS A QUORUM |

| Identifier | Return Reference | Explanation |
|---------------------------------------|------------------|--|
| Form 990, Part VI, Section B, line 11 | | THE FORM 990 WILL BE REVIEWED IN DETAIL BY THE FINANCE LIASON PRIOR TO FILING WITH THE IRS |

| Identifier | Return Reference | Explanation |
|---------------------------------------|------------------|---|
| Form 990, Part VI, Section B, line 15 | | THE ORGANIZATION'S FINANCE COMMITTEE SETS COMPENSATION FOR ALL EMPLOYEES AS PART OF THE ANNUAL BUDGETING PROCESS USING APPROPRIATE COMPARABILITY DATA WITH ANY PERTINENT DISCUSSION AND CHANGES NOTED IN THE MEETING MINUTES THIS PROCESS WAS LAST UNDERTAKEN IN OCTOBER, 2009 FOR THE DEPARTMENT ADJUTANT, R TESDAHL, THE DEPARTMENT COMPTROLLER, R MYREN, AND THE DEPARTMENT COMMANDER, A DAVIS |

| Identifier | Return Reference | Explanation |
|---------------------------------------|-------------------------|---|
| Form 990, Part VI, Section C, line 19 | | THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST THE ORGANIZATION DOES NOT MAKE ITS CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC |

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2009

**Open to Public
Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Department of the Treasury
Internal Revenue Service

Name of the organization

THE AMERICAN LEGION DEPARTMENT OF Minnesota

Employer identification number

41-0121903

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

| (a) Name, address, and EIN of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|--|-------------------------|--|---------------------|---------------------------|----------------------------------|
| AMERICAN LEGION CONVENTION CORPORATION 20 W 12TH ST 300A ST PAUL, MN 55155 41-0679358 | CONVENTIONS | MN | 21,440 | 1,000 | N/A |
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Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity |
|--|----------------------------------|--|----------------------------|---|----------------------------------|
| MINNESOTA AMERICAN LEGION FOUNDATION 20 W 12TH ST 300A ST PAUL, MN 55155 41-1677143 | SUPPORT PROGRAMS FOR MN VETERANS | MN | 501(C)(3) | 7 | N/A |
| THE MINNESOTA LEGIONNAIRE INC 20 W 12TH ST 300A ST PAUL, MN 55155 41-0416485 | NEWSLETTER PUBLISHING | MN | 501(C)(19) | N/A | N/A |
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Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|
| | | | | | | | Yes | No | | Yes | No |
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Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|-----------------------------|
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Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)

- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)

- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees

- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses

- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

| | Yes | No |
|-----------|-----|----|
| 1a | | No |
| 1b | Yes | |
| 1c | | No |
| 1d | | No |
| 1e | | No |
| 1f | | No |
| 1g | | No |
| 1h | | No |
| 1i | | No |
| 1j | | No |
| 1k | Yes | |
| 1l | | No |
| 1m | Yes | |
| 1n | Yes | |
| 1o | Yes | |
| 1p | Yes | |
| 1q | Yes | |
| 1r | | No |

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

| | (b) Transaction type(a-r) | (c) Amount involved |
|--|---------------------------------|------------------------|
| (a) Name of other organization | | |
| (1) THE MINNESOTA LEGIONNAIRE INC | Q | 242,185 |
| (1) See Additional Data Table | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |

