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Part II

Balance Sheets

Check if the organization used Schedule O to respond to any question in this Part II

(See the instructions for Part II)		(A) Beginning of year	(B) End of year	
22	Cash, savings, and investments	9,139	22	14,830
23	Land and buildings	50,000	23	49,860
24	Other assets (describe in Schedule O)		24	
25	Total assets	59,139	25	64,690
26	Total liabilities (describe in Schedule O)	0	26	0
27	Net assets or fund balances (line 27 of column (B) must agree with line 21) .	59,139	27	64,690

Part III

Statement of Program Service Accomplishments

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? To provide services to members and also the community as a whole		Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title			
28	The legion provides funding to various local youth groups (Grants \$ 0) If this amount includes foreign grants, check here	28a	0
29	The legion provides a place for members and local citizens to meet (Grants \$ 0) If this amount includes foreign grants, check here	29a	0
30	(Grants \$) If this amount includes foreign grants, check here	30a	
31	Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here	31a	
32	Total program service expenses (add lines 28a through 31a)	32	

Part IV

List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
See Additional Data Table				

Part V

Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V ☐ ☒

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		No
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year? (see instructions)	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0			
b	Did the organization file Form 1120-POL for this year?	37b		
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b		
39	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on line 9	39a		
b	Gross receipts, included on line 9, for public use of club facilities	39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 , section 4912 , section 4955			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . .			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		No
41	List the states with which a copy of this return is filed			
42a	The organization's books are in care of THOMAS LUNDGREN Telephone no (701) 599-2090 603 N WOODLAND DR Located at THOMPSON, ND ZIP + 4 58278			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		Yes	No
		42b		No
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country			
		42c		No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ☐ ☒ and enter the amount of tax-exempt interest received or accrued during the tax year . . . 43			
44a	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.		Yes	No
		44a		No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ			
		44b		No
c	Did the organization receive any payments for indoor tanning services during the year?			
		44c		No
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			
		44d		

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R must be completed instead of Form990-EZ		No
45a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R must be completed instead of Form990-EZ		No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.

All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52.

Check if the organization used Schedule O to respond to any question in this Part VI

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

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

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

50(f) Total number of other employees paid over \$100,000

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

51(d) Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **NOTE:** All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

YesNo

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.

Sign Here	Signature of officer		Date			
	THOMAS LUNDGREN, TREASURER					
Paid Preparer's Use Only	Preparer's signature	Daniel A Monson	Date	2011-05-06	Preparer's taxpayer identification number (See instructions)	
	Firm's name (or yours if self-employed), address, and ZIP + 4	Drees Risky & Vallager LTD 1405 Library Circle Grand Forks, ND 58201				EIN
						Phone no (701) 746-4466

May the IRS discuss this return with the preparer shown above? See instructions

YesNo

Additional Data

Software ID:
Software Version:
EIN: 45-0331382
Name: AMERICAN LEGION 181

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Ralph Applegren PO Box 14582 Grand Forks, ND 58208	Vice Commander 0 00	0	0	0
Thomas Lundgren 603 N Woodland Dr Thompson, ND 58278	Secretary/Treasurer 0 00	0	0	0
Michael Strande 707 Morrison Avenue Thompson, ND 58278	Commander 0 00	0	0	0
Lloyd Hammerstrom 330 N 40th St Grand Forks, ND 58203	Adjutant 0 00	0	0	0
Vaughn Quern 1456 7th Ave NE Thompson, ND 58278	Membership 0 00	0	0	0
Nate Applegren 5256 8th Ave N Grand Forks, ND 58203	Gaming 0 00	0	0	0

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	Non-cash 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 lines 3 and 10 in column (d). ▶			

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	123,919		123,919
	2	Cash prizes	95,610		95,610
Direct Expenses	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses	13,698		13,698
	6	Volunteer labor ☐ Yes % ☐ No	☒ Yes 10 000 % Yes 10 000 % ☐ No	☐ Yes % No	
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary Combine lines 1 and 7 in column (d) ▶			

9 Enter the state(s) in which the organization operates gaming activities See Additional Data TableND

a Is the organization licensed to operate gaming activities in each of these states? ☒ Yes ☐ No

b If "No," Explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," Explain

11

Does the organization operate gaming activities with nonmembers?

☒ Yes ☐ No

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

13

Indicate the percentage of gaming activity operated in

a	The organization's facility	13a	
b	An outside facility	13b	100 000 %

14

Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name

NATE APPLGREN

Address

5256 8TH AVE N
THOMPSON,ND 58278

15a

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

☐ Yes ☒ No

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

Name

Address

16

Gaming manager information

Name

BRIAN PEDERSON

Gaming manager compensation \$ 4,317

Description of services provided

ACTED AS THE GAMING MANAGER AND RAN THE GAMING ACTIVITIES

☐ 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?

☒ Yes ☐ No

b

Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ 8,059

Part IV

Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
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Schedule G (Form 990 or 990-EZ) 2010

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization AMERICAN LEGION 181	Employer identification number 45-0331382
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Identifier	Return Reference	Explanation
Other Revenue	Form 990-EZ, Part I, Line 8	Description SIGN AND HALL RENT INCOME Amount 2,464 Total to Form 990-EZ, line 14 2,690

Identifier	Return Reference	Explanation
Grants and Similar Amounts Paid	Form 990-EZ, Part I, Line 10	Activity Classification GAMING TRUST CHARITABLE CONTRIBUTIONS Grantee Name VARIOUS CHARITIES, NONE OVER \$5,000 Amount Given 8,059

Identifier	Return Reference	Explanation
Occupancy, Rent, Utilities and Maintenance	Form 990-EZ, Part I, Line 14	Description Depreciation Amount 140 Description Other Expenses Amount 1,880 Description Rental Expenses(Common) Amount 670

Identifier	Return Reference	Explanation
Other Expenses	Form 990-EZ, Part I, Line 16	Description Insurance Amount 1,198 Description Miscellaneous Amount 32 Description Taxes Amount 973 Description Memorial Day Amount 520 Total to Form 990-EZ, line 16 2,723

**TY 2010 Transfers Personal Benefits
Contracts Declaration**

Name: AMERICAN LEGION 181

EIN: 45-0331382

Declaration: The organization did not, during the year, receive any funds, directly,or indirectly, to pay premiums on a personal benefit contract.The organization, did not, during the year, pay any premiums, directly,or indirectly, on a personal benefit contract.