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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2010Department of the Treasury
Internal Revenue Service**Open to Public
Inspection**

- Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
- Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
- The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2010 calendar year, or tax year beginning**2010, and ending****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

North Dakota American Legion Foundation

Number and street (or P.O. box, if mail is not delivered to street address)

PO Box 5057

City or town, state or country, and ZIP + 4

West Fargo

ND 58078

D Employer identification number

45-0368212

E Telephone number

(701) 293-3120

F Group Exemption Number**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) _____**I** Website: **N/A****J** Tax-exempt status (ck only one) — ☐ 501(c)(3) ☒ 501(c)(19) (Insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. **\$ 60,514.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)Check if the organization used Schedule O to respond to any question in this Part ☒

1	Contributions, gifts, grants, and similar amounts received	1	9,825.
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	36,679.
5a	Gross amount from sale of assets other than inventory	5a	
b	Less: cost or other basis and sales expenses	5b	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Gaming and fundraising events		
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	12,950.
b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c	Less: direct expenses from gaming and fundraising events	6c	3,027.
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	9,923.
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less: cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O) See Form 990-EZ, Part I, Line 8 Other Revenue	8	1,060.
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8.	9	57,487.
10	Grants and similar amounts paid (list in Schedule O) See Form 990-EZ, Part I, Line 10 Other Expenses	10	62,863.
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	
14	Occupancy, rent, utilities, and maintenance	14	205.
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe in Schedule O) See Form 990-EZ, Part I, Line 16 Other Expenses	16	5,298.
17	Total expenses. Add lines 10 through 16.	17	68,366.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-10,879.
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	299,769.
20	Other changes in net assets or fund balances (explain in Schedule O)	20	
21	Net assets or fund balances at end of year Combine lines 18 through 20.	21	288,890.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2010)

TEEA0812 02/18/11

ATTACH B

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SCANNED AUG 24 2011

RECEIVED
AUG 15 2011
OGDEN, UT

Application To Adopt, Change, or Retain a Tax Year

OMB No. 1545-0134

(Rev. January 2008)
Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

Attachment
Sequence No. 148**Part I** General Information

Important All filers must complete Part I and sign below. See instructions.

Name of filer (if a joint return is filed, also enter spouse's name) (see instructions)	Filer's identifying number
North Dakota American Legion Foundation	45-0368212
Number, street, and room or suite no. (if a P.O. box, see instructions)	Service Center where income tax return will be filed
405 West Main Ave Ste#4A PO Box 5057	Ogden UT
City or town, state, and ZIP code	Filer's area code and telephone number/Fax number
West Fargo, ND 58078	(701) 293-3120 / (701) 293-9951
Name of applicant, if different than the filer (see instructions)	Applicant's identifying number (see instructions)
George A Zeller, Treasurer	501840163
Name of person to contact (if not the applicant or filer, attach a power of attorney)	Contact person's area code and telephone number/Fax number
George A Zeller	(701) 622-3004 / ()

1 Check the appropriate box(es) to indicate the type of applicant (see instructions).

- | | | |
|---|--|---|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Cooperative (sec. 1381(a)) | <input type="checkbox"/> Passive foreign investment company (PFIC) (sec. 1297) |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Controlled foreign corporation (CFC) (sec. 957) | <input type="checkbox"/> Other foreign corporation |
| <input type="checkbox"/> Estate | <input type="checkbox"/> Foreign sales corporation (FSC) or interest-charge domestic international sales corporation (IC-DISC) | <input checked="" type="checkbox"/> Tax-exempt organization |
| <input type="checkbox"/> Domestic corporation | <input type="checkbox"/> Specified foreign corporation (SFC) (sec. 898) | <input type="checkbox"/> Homeowners Association (sec. 528) |
| <input type="checkbox"/> S corporation | <input type="checkbox"/> 10/50 corporation (sec. 904(d)(2)(E)) | <input type="checkbox"/> Other _____ (Specify entity and applicable Code section) |
| <input type="checkbox"/> Personal service corporation (PSC) | <input type="checkbox"/> Trust | |

2a Approval is requested to (check one) (see instructions)

- ☐ Adopt a tax year ending ▶ _____ (Partnerships and PSCs. Go to Part III after completing Part I)
- ☒ Change to a tax year ending ▶ 12/31/08 ☐ Retain a tax year ending ▶ _____

b If changing a tax year, indicate the date the present tax year ends ▶ 5-31-09

c If adopting or changing a tax year, the first return or short period return will be filed for the tax year beginning ▶ June 1, 20 08, and ending ▶ December 31, 20 08

3 Is the applicant's present tax year, as stated on line 2b above, also its current financial reporting year? ☒ Yes ☐ No

If "No," attach an explanation

4 Indicate the applicant's present overall method of accounting

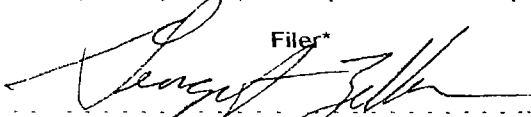
- ☐ Cash receipts and disbursements method ☐ Accrual method
- ☒ Other method (specify) ▶ Modified Cash

5 State the nature of the applicant's business or principal source of income.

Donations from organizations & individuals, disbursements made to children & youth & other charitable programs

Signature—All Filers (See Who Must Sign in the instructions)

Under penalties of perjury, I declare that I have examined this application, 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 filer) is based on all information of which preparer has any knowledge


Filer*
Signature and date

Preparer (other than filer)

Signature of individual preparing the application and date

George A Zeller Treasurer

Name and title (print or type)

George A Zeller CPA

Name of individual preparing the application

If the application is filed on behalf of a controlled foreign corporation or a 10/50 corporation by a controlling domestic shareholder, see instructions

Name of firm preparing the application

ATTACH C

B 2 43

Part II Automatic Approval Request (see instructions)

- Identify the revenue procedure under which this automatic approval request is filed ▶

Section A—Corporations (Other Than S Corporations or Personal Service Corporations) (Rev. Proc. 2006-45, or its successor)

	Yes	No
1 Is the applicant a corporation (including a homeowners association (section 528)) that is requesting a change in tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-45 (or its successor)? (see instructions) ▶		✓
2 Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? If "Yes" and the corporation is electing to change to a permitted tax year, file Form 1128 as an attachment to Form 2553		✓
3 Is the applicant a corporation requesting a concurrent change for a CFC, FSC or IC-DISC? (see instructions) ▶		✓

Section B—Partnerships, S Corporations, Personal Service Corporations (PSCs), and Trusts (Rev. Proc. 2006-46, or its successor)

4 Is the applicant a partnership, S corporation, PSC, or trust that is requesting a tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-46 (or its successor)? (see instructions) ▶		✓
5 Is the partnership, S corporation, PSC, or trust requesting to change to its required tax year or a partnership, S corporation, or PSC that wants to change to a 52-53 week tax year ending with reference to such tax year? ▶		✓
6 Is the partnership, S corporation, or PSC (other than a member of a tiered structure) requesting a tax year that coincides with its natural business year described in section 401(2) of Rev. Proc. 2006-46 (or its successor)? Attach a statement showing gross receipts for the most recent 47 months (See instructions for information required to be submitted) ▶		✓
7 Is the S corporation requesting an ownership tax year? (see instructions) ▶		✓
8 Is the applicant a partnership requesting a concurrent change pursuant to section 609 of Rev. Proc. 2006-45 (or its successor) or section 504(8) of Rev. Proc. 2002-39 (or its successor)? (see instructions) ▶		✓

Section C—Individuals (Rev. Proc. 2003-62, or its successor) (see instructions)

9 Is the applicant an individual requesting a change from a fiscal year to a calendar year? ▶		✓
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Section D—Tax-Exempt Organizations (Rev. Proc. 76-10 or 85-58) (see instructions)

10 Is the applicant a tax-exempt organization requesting a change? ▶	✓	
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Part III Ruling Request (All applicants requesting a ruling must complete Section A and any other section that applies to the entity. See instructions.) (Rev. Proc. 2002-39, or its successor)**Section A—General Information**

	Yes	No
1 Is the applicant a partnership, S corporation, personal service corporation, or trust that is under examination by the IRS, before an appeals office, or a Federal court? ▶ If "Yes," see the instructions for information that must be included on an attached explanation.		✓
2 Has the applicant changed its annual accounting period at any time within the most recent 48-month period ending with the last month of the requested tax year? ▶ If "Yes" and a letter ruling was issued granting approval to make the change, attach a copy of the letter ruling, or if not available, an explanation including the date approval was granted. If a letter ruling was not issued, indicate when and explain how the change was implemented.		✓
3 Within the most recent 48-month period, has any accounting period application been withdrawn, not perfected, denied, or not implemented? ▶ If "Yes," attach an explanation.		✓
4a Is the applicant requesting to establish a business purpose under section 502(1) of Rev. Proc. 2002-39 (or its successor)? ▶ If "Yes," attach an explanation of the legal basis supporting the requested tax year (see instructions).		✓
b If your business purpose is based on one of the natural business year tests under section 503, check the applicable box: <input type="checkbox"/> Annual business cycle test <input type="checkbox"/> Seasonal business test <input type="checkbox"/> 25-percent gross receipts test Attach a statement showing gross receipts from sales and services (and inventory cost if applicable) for the test period (see instructions).		
5 Enter the taxable income or (loss) for the 3 tax years immediately preceding the year of change and for the short period. If necessary, estimate the amount for the short period. Short period \$ 0 First preceding year \$ 0 Second preceding year \$ 0 Third preceding year \$ 0 Note: Individuals, enter adjusted gross income. Partnerships and S corporations, enter ordinary income. Section 501(c) organizations, enter unrelated business taxable income. Estates, enter adjusted total income. All other applicants, enter taxable income before net operating loss deduction and special deductions.		

6 Corporations only, enter the losses or credits, if any, that were generated or that expired in the short period		Yes	No
	Generated		
Net operating loss	\$ 0		
Capital loss	\$ 0		
Unused credits	\$ 0		
7 Enter the amount of deferral, if any, resulting from the change (see section 505(1), (2), (3) and 601(7) of Rev. Proc. 2002-39, or its successor) ▶ \$ 0			
8a Is the applicant a U.S. shareholder in a CFC? ▶			✓
If "Yes," attach a statement for each CFC providing the name, address, identifying number, tax year, the percentage of total combined voting power of the applicant, and the amount of income included in the gross income of the applicant under section 951 for the 3 tax years immediately before the short period and for the short period			
b Will each CFC concurrently change its tax year? ▶			✓
If "Yes" to line 8b, go to Part II, line 3			
If "No," attach a statement explaining why the CFC will not be conforming to the tax year requested by the U.S. shareholder			
9a Is the applicant a U.S. shareholder in a PFIC as defined in section 1297? ▶			✓
If "Yes," attach a statement providing the name, address, identifying number, and tax year of the PFIC, the percentage of interest owned by the applicant, and the amount of distributions or ordinary earnings and net capital gain from the PFIC included in the income of the applicant			
b Did the applicant elect under section 1295 to treat the PFIC as a qualified electing fund? ▶			✓
10a Is the applicant a member of a partnership, a beneficiary of a trust or estate, a shareholder of an S corporation, a shareholder of an IC-DISC, or a shareholder of an FSC? ▶			✓
If "Yes" attach a statement providing the name, address, identifying number, type of entity (partnership, trust, estate, S corporation, IC-DISC, or FSC), tax year, percentage of interest in capital and profits, or percentage of interest of each IC-DISC or FSC and the amount of income received from each entity for the first preceding year and for the short period. Indicate the percentage of gross income of the applicant represented by each amount			
b Will any partnership concurrently change its tax year to conform with the tax year requested? ▶			
c If "Yes" to line 10b, has any Form 1128 been filed for such partnership? ▶			
11 Does the applicant or any related entity currently have any accounting method, tax year, ruling, or technical advice request pending with the IRS National Office? ▶			✓
If "Yes," attach a statement explaining the type of request (method, tax year, etc.) and the specific issues involved in each request			
12 Is Form 2848, Power of Attorney and Declaration of Representative, attached to this application? ▶			✓
13 Does the applicant request a conference of right (in person or by telephone) with the IRS National Office, if the IRS proposes to disapprove the application? ▶			
14 Enter amount of user fee attached to this application (see instructions) ▶ \$			
Section B—Corporations (other than S corporations and controlled foreign corporations) (see instructions)			
15 Enter the date of incorporation ▶			
16a Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? ▶		Yes	No
b If "Yes," will the corporation be going to a permitted S corporation tax year? ▶			
If "No" to line 16b, attach an explanation			
17 Is the corporation a member of an affiliated group filing a consolidated return? ▶			
If "Yes," attach a statement providing (a) the name, address, identifying number used on the consolidated return, tax year, and Service Center where the applicant files the return, (b) the name, address, and identifying number of each member of the affiliated group, (c) the taxable income (loss) of each member for the 3 years immediately before the short period and for the short period, and (d) the name of the parent corporation			
18a Personal service corporations (PSCs) Attach a statement providing each shareholder's name, type of entity (individual, partnership, corporation, etc.), address, identifying number, tax year, percentage of ownership, and amount of income received from the PSC for the first preceding year and the short period			
b If the PSC is using a tax year other than the required tax year, indicate how it obtained its tax year			
<input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____)			
<input type="checkbox"/> Letter ruling (date of letter ruling _____) (attach copy)			

ATTACH MC pg 3 & 3

