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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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)

▶ 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.*

OMB No. 1545-1150

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning August 1, , 2010, and ending July 31 , 20 11

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
American Legion 83 North Eugene-Santa Clara

Number and street (or P.O box, if mail is not delivered to street address) | Room/suite
P O Box 40643

City or town, state or country, and ZIP + 4
Eugene, OR 97404-0104

D Employer identification number
51-0174389

E Telephone number
541-689-5451

F Group Exemption Number ▶ 0925

G Accounting Method: ☐ Cash ☑ Accrual Other (specify) ▶

I Website: ▶

J Tax-exempt status (check 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 ▶ $

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 I ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	4,507
	2	Program service revenue including government fees and contracts		2	27,873
	3	Membership dues and assessments		3	10,885
	4	Investment income		4	184
	5a	Gross amount from sale of assets other than inventory	5a 352		
	b	Less: cost or other basis and sales expenses	5b 0		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	352
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a 0		
	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 0		
	c	Less: direct expenses from gaming and fundraising events	6c 0		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a 64,674		
	b	Less: cost of goods sold	7b 28,277		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	36,397
	8	Other revenue (describe in Schedule O)		8	-0-
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	80,198
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	2,873
	11	Benefits paid to or for members		11	6,622
	12	Salaries, other compensation, and employee benefits		12	31,394
	13	Professional fees and other payments to independent contractors		13	-0-
	14	Occupancy, rent, utilities, and maintenance		14	20,263
	15	Printing, publications, postage, and shipping		15	660
	16	Other expenses (describe in Schedule O)		16	9,743
	17	**Total expenses.** Add lines 10 through 16 ▶		17	71,555
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	8,643
	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	58,947
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	-0-
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	67,590

5 18

Part II **Balance Sheets.** (see the instructions for Part II.)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	45,873	22	58,050
23	Land and buildings	2,091	23	2,664
24	Other assets (describe in Schedule O)	7,504	24	8,838
25	**Total assets**	55,468	25	69,552
26	**Total liabilities** (describe in Schedule O)	3,479	26	-1,962
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	58,947	27	67,590

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III.)
Check if the organization used Schedule O to respond to any question in this Part III . . ☐

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

What is the organization's primary exempt purpose? **Social environment for veterans & current military**

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 **Operate a facility providing a social atmosphere for members to meet and exchange experiences during their time of service in the military.**

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 28a

29

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 29a

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
Mike Michaelson, 4895 Futura St, Eugene OR 97404	Commander, 12	-0-	-0-	-0-
Steve Handran, PO Box 40224, Eugene OR 97404	1st Vice Commander, 15	-0-	-0-	-0-
Mark Creighton, 397 Dublin Ave. Eugene OR 97404	2nd Vice Commander, 10	-0-	-0-	-0-
Victor Gerth, 371 Bushnell Ln Eugene OR 97404	Adjutant, 10	-0-	-0-	-0-
Bob Bofferding, 870 Hunsaker Ln #3 Eugene OR 97404	Finance Officer, 15	-0-	-0-	-0-
Skip Stevenson, 3430 W 16th Eugene OR 97404	Chaplain, 6	-0-	-0-	-0-

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		✓
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		✓
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		✓
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		✓
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		✓
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		✓
41	List the states with which a copy of this return is filed. ▶ _____			
42a	The organization's books are in care of ▶ _____ Telephone no. ▶ _____ Located at ▶ _____ ZIP + 4 ▶ _____			
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)?	42b		✓
	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.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c		✓
	If "Yes," enter the name of the foreign country: ▶ _____			
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			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✓
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		✓
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✓
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)?	45		✓
a	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 may need to be completed instead of Form 990-EZ (see instructions)	45a		✓
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	46		✓

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, and complete the tables for lines 50 and 51.

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	47		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✓
b	If "Yes," was the related organization a section 527 organization?	49b		✓

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

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

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 ▶ ☐ **Yes** ☐ **No**

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

▶ T M Yackley — Signature of officer — Date 09/24/12

▶ **Tom Yackley, Finance Officer** — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ **Yes** ☐ **No**

N. Eugene-Santa Clara Post 83, American Legion
2010 Schedule O Line 10
EIN 51-0174389

Type	Date	Num	Memo	Amount
Grants & Allocations				
Contributions				
Check	9/16/2010	1914	2010 donation from 2nd Breakfast	600.00
Check	12/27/2010	1991	Participation in Vet Xmass Baskets	100 00
Check	1/6/2011	1038	2011 NEF donation	100.00
Check	1/6/2011	1039	2011 CWF donation SAL	150.00
Check	1/10/2011	2003	Donations from breakfasts, $130 for Roseburg VA and $130 for P...	260.00
Check	2/22/2011	1044		100.00
Check	4/11/2011	2080		180 00
Check	4/11/2011	2081	DVD for Roseburg VA	200 00
Check	7/5/2011	2158	Oregon veterans home, The Dalles	183 26
Total Contributions				1,873.26
Sponsorships				
Check	2/4/2011	1041	North Eug Equest Team	100.00
Check	5/5/2011	1050	2011 Boys State	300.00
Check	5/9/2011	2107	2011 Boys State	600 00
Total Sponsorships				1,000 00
Total Grants & Allocations				2,873.26
TOTAL				**2,873.26**

N. Eugene-Santa Clara Post 83, American Legion
2010 Schedule O Line 24
EIN 51-0174389

	Jul 31, 11
ASSETS	
Current Assets	
Other Current Assets	
Inventory Asset	
American Legion Caps	120.00
Total Inventory Asset	120.00
Prepaid Expenses	
Bus Liability & Liquor Ins.	5,317.26
Oregon Liquor License	422.24
Mt Hood	250 00
Columbia Distributing of Orego	500.00
Prepaid Disability Insurance	926 39
Board Liability Insurance	370 44
Addy's	12.12
Convention Expenses Advance	-80.00
Western Beverage	1,000.00
Total Prepaid Expenses	8,718.45
Total Other Current Assets	8,838.45
Total Current Assets	8,838.45
TOTAL ASSETS	**8,838.45**
LIABILITIES & EQUITY	0 00

N. Eugene-Santa Clara Post 83, American Legion
2010 Schedule O Line 16
EIN 51-0174389

	Aug '10 - Jul 11
Ordinary Income/Expense	
Expense	
Interest Expense	12.00
Depreciation Expense	394.68
Insurance	1,466.00
Lottery	2,165.00
Repairs	115 13
Telephone	560.28
Travel & Ent	2,330.02
Other	2,699 69
Total Expense	9,742.80
Net Ordinary Income	-9,742 80
Net Income	**-9,742.80**

N. Eugene-Santa Clara Post 83, American Legion
2010 Schedule O Line 26
EIN 51-0174389

	Jul 31, 11
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	
Oregon Lottery	1,512.48
Outstanding Lottery tickets	490.21
Accounts Payable - Other	-186.75
Total Accounts Payable	1,815 94
Total Accounts Payable	1,815 94
Other Current Liabilities	
Receipts Repayable	20.00
Payroll Liabilities	125.56
Unearned Income	
Jack Saterfield	1.00
Total Unearned Income	1.00
Total Other Current Liabilities	146.56
Total Current Liabilities	1,962.50
Total Liabilities	1,962.50