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Short Form  
Return of Organization Exempt From Income TaxUnder 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

2011

Open to Public  
Inspection

A For the 2011 calendar year, or tax year beginning

9/1/11

, 2011, and ending

10/30

, 2012

B Check if applicable

Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

C Name of organization

AMERICAN LEGION

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

9. NIEMAN TAX SERVICE 1939 E 8<sup>th</sup>

Room/suite

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

FREMONT NE 68025

D Employer identification number

47-0347318

E Telephone number

402-721-0601

F Group Exemption

Number ►

G Accounting Method

 Cash  Accrual Other (specify) ►

I Website: ►

J Tax-exempt status (check only one) —  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527H 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 or a section 527 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	32238.06
	2 Program service revenue including government fees and contracts JR. LEAGUE BASEBALL	2	
	3 Membership dues and assessments LEGION	3	8509.42
	4 Investment income INTEREST	4	2393.04
	5a Gross amount from sale of assets other than inventory . . . . .	5a	6983.97
	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	6983.97
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a	
Expenses	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	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d	
	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) . . . . .	8	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	50124.51
	10 Grants and similar amounts paid (list in Schedule O) YOUTH BASEBALL	10	11589.28
Net Assets	11 Benefits paid to or for members BASEBALL TAXES & PAYROLL UMPIRES ETC.	11	12793.42
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	1425.00
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	2380.63
	16 Other expenses (describe in Schedule O) SEE ATTACHED	16	11965.10
	17 Total expenses. Add lines 10 through 16 ►	17	39123.43
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	11001.08
	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	99223.49
	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	110224.57

**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	34788.38	45199.52
23	Land and buildings		23
24	Other assets (describe in Schedule O)	14435.11	15025.05
25	<b>Total assets</b>	99223.49	110224.57
26	<b>Total liabilities</b> (describe in Schedule O)		26
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	99223.49	110224.57

**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 . . .

What is the organization's primary exempt purpose? **YOUTH BASEBALL**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

## Expenses

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

28	.....	
29	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a
30	.....	
31	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a
31	Other program services (describe in Schedule O) . . . . .	
32	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a
32	<b>Total program service expenses</b> (add lines 28a through 31a) . . . . . ► <input type="checkbox"/>	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

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .

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) . . . . .

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .

b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .

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 . . . . .

37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a

b Did the organization file Form 1120-POL for this year? . . . . .

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? . . . . .

b If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .

39 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on line 9 . . . . .

b Gross receipts, included on line 9, for public use of club facilities . . . . .

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 . . . . .

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. . . . .

41 List the states with which a copy of this return is filed. ► \_\_\_\_\_

42a The organization's books are in care of ► CHARLES SMITH Telephone no. ► 402-477-1746  
Located at ► 310 MEYER STREET, FREIGHT, NE ZIP + 4 ► 68025

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.

c At any time during the calendar year, did the organization maintain an office outside the U.S.? . . . . .  
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

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .

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 . . . . .

c Did the organization receive any payments for indoor tanning services during the year? . . . . .

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 . . . . .

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .

45b 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) . . . . .

	Yes	No
33	✓	
34	✓	
35a	✓	
35b		
35c	✓	
36	✓	
37a		
37b	✓	
38a	✓	
38b		
39a		
39b		
40a		
40b	✓	
40c		
40d		
40e	✓	

	Yes	No
42b	✓	
42c	✓	

	Yes	No
44a	✓	
44b	✓	
44c	✓	
44d		
45a	✓	
45b	✓	

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

	Yes	No
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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

48 Is the organization a school as 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?

b 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."

	Yes	No
47		✓
48		✓
49a		✓
49b		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

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
NONE		

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	► Wesley Conklin Signature of officer	Date 9/13/12
	► Wesley Conklin Type or print name and title	FINANCE OFFICER

Paid Preparer Use Only	Print/Type preparer's name RANDAL K NIEMAN	Preparer's signature Randal K Nieman	Date 9-7-12	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00072627
	Firm's name ► NIEMAN BHG - TAX SERVICE		Firm's EIN ► 47-0786946		
	Firm's address ► 1939 EAST 8TH FREMONT, NE 68025		Phone no 402-927-0601		

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

►  Yes  No

7-1-11 / 6-30-12

FORM 990 EZ

AMERICAN LEGION

47-0347318

% NIEMAN BKG & THX SERVICE

1939 EAST 8TH

FREMONT, NE 68025

EXPENSES LINE 16

MEMBERSHIPS 7449.80

FINANCE EXPENSE 1300.00

POSTOFFICE & SAFETY BOX 72.32

GIFTS-DONATIONS 600.00

ADVERTISING 522.12

BOYS STATE 1500.00

LEGION FEE CANDIDATE 150.00

CONFERENCE 370.86

11965.10