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Short Form
Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2011

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 2011 calendar year, or tax year beginning		July 1	, 2011, and ending	June 30	, 2012
B Check if applicable:		C Name of organization		D Employer identification number	
<input type="checkbox"/> Address change	<input checked="" type="checkbox"/> Name change	American Legion Hampton Roads Post 31		54 6072547	
<input type="checkbox"/> Initial return	<input type="checkbox"/> Terminated	Number and street (or P.O. box, if mail is not delivered to street address)		Room/suite	E Telephone number
<input type="checkbox"/> Amended return	<input type="checkbox"/> Application pending	P. O. Box 1744			757 722-3721
		City or town, state or country, and ZIP + 4		F Group Exemption Number ► 0925	
		Hampton, Virginia 23669-0744			
G Accounting Method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ►				H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
I Website: ► N/A					
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) (19) ► (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
K Check ► <input type="checkbox"/> 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				► \$ 56673	
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. <input type="checkbox"/>					
Revenue	1 Contributions, gifts, grants, and similar amounts received			1 4204	
	2 Program service revenue including government fees and contracts			2 6382	
	3 Membership dues and assessments			3 1735	
	4 Investment income			4 46	
	5a Gross amount from sale of assets other than inventory	5a	0		
	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	0
	6 Gaming and fundraising events				
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	44307		
	b Gross income from fundraising events (not including \$ 0 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	11987		
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	32319
	7a Gross sales of inventory, less returns and allowances	7a	0		
	b Less: cost of goods sold	7b	0		
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	0
	8 Other revenue (describe in Schedule O)			8	0
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 2012 OSC ►			9	44686
	Expenses	10 Grants and similar amounts paid (list in Schedule O)			10 13964
11 Benefits paid to or for members				11 0	
12 Salaries, other compensation, and employee benefits		RECEIVED OGDEN, UT		12 762	
13 Professional fees and other payments to independent contractors				13 685	
14 Occupancy, rent, utilities, and maintenance				14 10541	
15 Printing, publications, postage, and shipping				15 742	
16 Other expenses (describe in Schedule O)				16 2923	
17 Total expenses. Add lines 10 through 16				17 29617	
18 Excess or (deficit) for the year (Subtract line 17 from line 9)				18 15069	
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 140172	
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 155241	
Net Assets					

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	83611	22
23	Land and buildings	43561	23
24	Other assets (describe in Schedule O)	13000	24
25	Total assets	140172	25
26	Total liabilities (describe in Schedule O)	0	26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	140172	27
			155241

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? **Assist veterans, veterans's families & community youth.**

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 _____

(Grants \$) If this amount includes foreign grants, check here ▶

29 _____

(Grants \$) If this amount includes foreign grants, check here ▶

30 _____

(Grants \$) If this amount includes foreign grants, check here ►

31 Other program services (describe in Schedule O) _____
(Grant \$_____) _____ If this amount includes foreign grants, check here _____

22 Total program service expenses (add lines 28a through 31a) If this amount includes foreign grants, check here □

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

List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. 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 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

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)? 35a

 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 35b

 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 35c

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 N/A

 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 ► _____ N/A

 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 N/A

 d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization N/A

 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. ► Virginia

42a The organization's books are in care of ► American Legion Post 31/ W. T. Copeland Telephone no. ► 757 722-3721
Located at ► 4020 Victoria Blvd, Hampton, Va. 23669 ZIP + 4 ► 42b

 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: ► N/A
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. 42c

 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: ► N/A

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 N/A

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

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

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) 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

		Yes	No
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	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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
N/A				

f Total number of other employees paid over \$100,000 ► 0

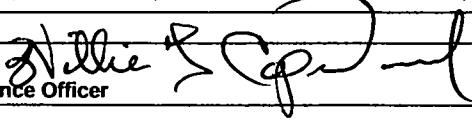
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

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

d Total number of other independent contractors each receiving over \$100,000 ► None

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	► Signature of officer 	Date 11/14/2012
	► Type or print name and title Willie T. Copeland, Finance Officer	

Paid Preparer Use Only	Print/Type preparer's name Firm's name ►	Preparer's signature Firm's address ►	Date Firm's EIN ►	Check <input type="checkbox"/> if self-employed Phone no.	PTIN 757 722-3721
	Firm's address ►				

May the IRS discuss this return with the preparer shown above? See instructions ► Yes No

American Legion, Hampton Roads Post 31 ID: 54-6072547

Attachment to Form 990EZ

Tax year: 2011-2012

NOT USED 2011-2012

Supporting Schedule

**Part I - Statement of Revenue, Expenses and Changes in Net Assets
or Fund Balances**

Line 5 - Sale of Assets

Description	Amount
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\$ -

Total Other Expenses **\$ -**

American Legion, Hampton Roads Post 31 ID: 54-6072547

Attachment to Form 990EZ
Tax year: 2011-2012

Part I - Statement of Revenue, Expenses, and Changes in Net Assets
or Fund Balances

Line 6, Special Events and Activities

Special Event: Bingo

Gross Receipts:	\$ 44,307.05
Less: Contributions:	\$ -
Gross Revenue:	\$ 44,307.05
Less: Direct Expenses	\$ 11,987.97
Net Income (Loss)	\$ 32,319.08

American Legion, Hampton Roads Post 31 ID: 54-6072547

Attachment to Form 990EZ
Tax year: 2011-2012

Supporting Schedule

**Part I - Statement of Revenue, Expenses and Changes in Net Assets
or Fund Balances**

Line 10 - Grants and allocations and Part III

Class of Activity	Donee's Name	Relationship	Amount
Accomplishments	American Legion Baseball	Youth and adult	\$ 8,606.00
	Americanism Program		\$ 636.00
American Legion Youth Programs			
	Donations	Am Leg, Dept of Va	\$ -
		Youth,Police Awards	
		Boys State	\$ 1,650.00
		Community Services	\$ 410.00
		Oratorical	\$ 300.00
		Jr/ROTC	\$ -
		Church	\$ -
		Memorials	\$ 440.00
		Peninsula MDA	\$ 50.00
		Veterans Organizations	\$ -
		Veterans Hospital Breakfast	\$ 70.00
		Veteran's Activities	\$ 558
		Scouts	\$ 544.00
		Donations Total	\$ 4,022.00
Line 10 - Grants and Allocation		Total	<u>\$ 13,264.00</u>

American Legion, Hampton Roads Post 31 ID: 54-6072547

Attachment to Form 990EZ
Tax year: 2011-2012

Supporting Schedule

Part I - Statement of Revenue, Expenses and Changes in Net Assets
or Fund Balances

Line 16 - Other Expenses

Description	Amount
Conventions and meeting expenses	\$ 537.92
Corporation expenses	\$ 2,384.81
Loan Expense	\$ -
Sub	Total Other Expenses
	\$ 2,922.73