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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2012

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.

Department of the Treasury
Internal Revenue Service

A For the 2012 calendar year, or tax year beginning 1 January, 2012, and ending 31 December, 20 12

B Check if applicable

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

C Name of organization

Eldred American Legion Post 1135

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

PO Box 328

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

Eldred, Illinois 32027-0328

D Employer identification number

37-6046623

E Telephone number

217-983-2781

F Group Exemption

Number ▶

G Accounting Method: Cash Accrual Other (specify) ▶

H Check if the organization is not required to attach Schedule B

I Website: ▶

J Tax-exempt status (check only one) - 501(c)(3) 501(c)(19) ◀ (insert no.) 4947(a)(1) or 527

(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

\$ 148635

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

		1		2		3		4		5a		5b		5c		6a		6b		6c		6d		7a		7b		7c		8		9		10		11		12		13		14		15		16		17		18		19		20		21	
Revenue	1	Contributions, gifts, grants, and similar amounts received																								1																															
	2	Program service revenue including government fees and contracts																								2	0																														
	3	Membership dues and assessments																								3																															
	4	Investment income																								4	249																														
	5a	Gross amount from sale of assets other than inventory												5a	0																																										
	5b	Less: cost or other basis and sales expenses												5b	0																																										
	5c	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	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																																												
7a	Gross sales of inventory, less returns and allowances												7a	118356																																											
7b	Less: cost of goods sold												7b	120336																																											
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)												7c	(1980)																																											
8	Other revenue (describe in Schedule O)																								8	30279																															
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																								9	28548																															
Expenses	10	Grants and similar amounts paid (list in Schedule O)																								10	0																														
	11	Benefits paid to or for members																								11	0																														
	12	Salaries, other compensation, and employee benefits																								12	18190																														
	13	Professional fees and other payments to independent contractors																								13	480																														
	14	Occupancy, rent, utilities, and maintenance																								14	15654																														
	15	Printing, publications, postage, and shipping																								15	0																														
	16	Other expenses (describe in Schedule O)																								16	14729																														
17	Total expenses. Add lines 10 through 16																								17	49053																															
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)																								18	(20505)																														
	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	67281																														
	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	46776																														

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2012)

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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

		Yes	No
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 0		
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 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		
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 ▶ Illinois		
42a	The organization's books are in care of ▶ Eldred American Legion Post 1135 Telephone no. ▶ 217-983-2781 Located at ▶ 235 Locust Street Eldred, IL ZIP + 4 ▶ 62027-0328		
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
			✓
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: ▶	Yes	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		<input type="checkbox"/>
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
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 only

All section 501(c)(3) organizations 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 title of each employee paid more than \$100,000	(b) 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 ▶ 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
None		

d Total number of other independent contractors each receiving over \$100,000 ▶ 0

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		28 MARCH 2013 Date
	Jon Baker, Commander Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> 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