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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

2012**Open to Public Inspection****A For the 2012 calendar year, or tax year beginning 01-01-2012, and ending 12-31-2012**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization AMERICAN LEGION		D Employer identification number 45-6017230
	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite american Legion Post 84		E Telephone number (701) 538-4394
	City or town, state or country, and ZIP + 4 Lidgerwood, ND 58053		F Group Exemption Number ► 0925

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ►**I Website:** ► none**J Tax-exempt status** (check only one) - ☒ 501(c)(3) ☐ 501(c) () ◀ (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 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. ► \$ 455,050**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 ☒

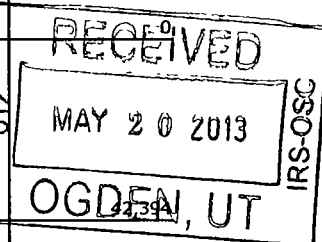
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	0
	2 Program service revenue including government fees and contracts	2	0
	3 Membership dues and assessments	3	350
	4 Investment income	4	316
	5a Gross amount from sale of assets other than inventory	5a	0
	b Less: cost or other basis and sales expenses	5b	0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events	6	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	454,384
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	411,990	
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	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	9	43,060	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	11,481
	11 Benefits paid to or for members	11	0
	12 Salaries, other compensation, and employee benefits	12	0
	13 Professional fees and other payments to independent contractors	13	0
	14 Occupancy, rent, utilities, and maintenance	14	2,286
	15 Printing, publications, postage, and shipping	15	0
	16 Other expenses (describe in Schedule O)	16	0
	17 Total expenses. Add lines 10 through 16	17	13,767
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	29,293
	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	74,311
	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	103,604

For Paperwork Reduction Act Notice, see the separate instructions.

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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.	20,620 22	49,913
23 Land and buildings.	41,000 23	41,000
24 Other assets (describe in Schedule O).	12,691 24	12,691
25 Total assets.	74,311 25	103,604
26 Total liabilities (describe in Schedule O).		
o 26	0	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	74,311 27	103,604

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?

Charitable donations and services

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 School scholarships for 6 (Grants \$ 6,000)	If this amount includes foreign grants, check here <input type="checkbox"/>	28a	6,000
29 Legion baseball 20 kids (Grants \$ 5,000)	If this amount includes foreign grants, check here <input type="checkbox"/>	29a	5,000
30 Park upkeep (Grants \$ 481)	If this amount includes foreign grants, check here <input type="checkbox"/>	30a	481
31			
(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)		32	11,481

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 title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Dale Podliska Adjutant	0	0	0	0
Leo Ehli Gaming commissioner	0	0	0	0
Steven oddo Finance officer	0	0	0	0
Gary Krause Commander	0	0	0	0

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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	<input type="checkbox"/>	<input type="checkbox"/>
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)	<input type="checkbox"/>	<input type="checkbox"/>
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)?	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0	<input type="checkbox"/>	<input type="checkbox"/>
b Did the organization file Form 1120-POL for this year?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b	<input type="checkbox"/>	<input type="checkbox"/>
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 0 , section 4912 0 , section 4955 0	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>
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. 0	<input type="checkbox"/>	<input type="checkbox"/>
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization. 0	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>
41 List the states with which a copy of this return is filed ND		
42a The organization's books are in care of Steven oddo Telephone no (701) 538-4394 Located at P O Box 195, Idgerwood, ND ZIP + 4 58053		
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)?	<input type="checkbox"/>	<input type="checkbox"/>
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.?	<input type="checkbox"/>	<input type="checkbox"/>
If "Yes," enter the name of the foreign country: 43		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> 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	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>
c Did the organization receive any payments for indoor tanning services during the year?	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<input type="checkbox"/>	<input type="checkbox"/>
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)	<input type="checkbox"/>	<input type="checkbox"/>

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	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	No

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	No
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	No
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	No
b If "Yes," was the related organization a section 527 organization?	49b	No

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

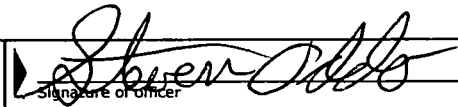
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(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			2013-05-11	
	Steven Oddo, finance officer		Date 15 May 2013	
Paid Preparer Use Only	Type or print name and title Print/Type preparer's name Steven Oddo		Preparer's signature	
	Date 2013-05-13		Check <input type="checkbox"/> if self-employed PTIN	
	Firm's name		Firm's EIN	
	Firm's address		Phone no (701) 538-4394	

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

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SCHEDULE O (Form 990 or 990-EZ)		TIN:	
Department of the Treasury Internal Revenue Service		OMB No. 1545-0047	
Supplemental Information to Form 990 or 990-EZ		2012	
Complete to provide information for responses to specific questions on Form 990 or to provide any additional information. ▶ Attach to Form 990 or 990-EZ.		Open to Public Inspection	
Name of the organization AMERICAN LEGION		Employer identification number 45-6017230	

Identifier	Return Reference	Explanation
1	Part I, Line 10	support baseball team, collage funds, cemetary expences
2	Part II, Line 24	Personal property such as nfes used for cermonies, military display item on display in the hall, kitchen app

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ

Cat No 51056K

Schedule O (Form 990 or 990-EZ) 2012