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Form **990**

Department of the Treasury
Internal Revenue Service

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)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2012

Open to Public Inspection

1306

A For the 2012 calendar year, or tax year beginning JUL 01, 2012, and ending JUN 30, 2013

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

C Name of organization AMERICAN LEGION POST 104 CARL

Doing Business As

Number and street (or P O box if mail is not delivered to street address) 2690 FORT HARRISON RD

Room/Suite

City, town or post office, state and ZIP code TERRE HAUTE IN 47804

D Employer identification number 35-0452212

E Telephone number 812-460-0370

G Gross receipts $ 2848589.

F Name and address of principal officer. JIM ROBERTS
3249 E IMPERIA TERRE HAUTE IN 47805

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? If "No", attach a list (see instructions) ☐ Yes ☐ No

H(c) Group exemption number ▶

I Tax-exempt status. ☐ 501(c)(3) ☒ 501(c)(19) (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ **L** Year of formation 1946 **M** State of legal domicile IN

Part I Summary

1 Briefly describe the organization's mission or most significant activities
ORGANIZATION PROVIDES MEETING PLACE AND SOCIAL ACTIVITIES FOR MEMBERS AND THEIR FAMILIES, PROVIDES COMMUNITY FINANCIAL ASSISTANCE TO OTHER ORGANIZATIONS, PROVIDES MILITARY BENEFIT ASSISTANCE

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	17
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	7
6	Total number of volunteers (estimate if necessary)	6	32
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	
b	Net unrelated business taxable income from Form 990-T, line 34	7b	

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		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	31036.	25118.
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	702.	730.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	461892.	367369.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	493630.	393217.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	111786.	110666.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses, (Part IX, column (D), line 25) ▶		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	427208.	357583.
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	538994.	468249.
19	Revenue less expenses Subtract line 18 from line 12	-45364.	-75032.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1417819.	1342481.
21	Total liabilities (Part X, line 26)	3828.	5221.
22	Net assets or fund balances Subtract line 21 from line 20	1413991.	1337260.

F #34

JUN 09 2014

Part II Signature Block

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

RECEIVED ENTITY DEPT

Sign Here	▶ Signature of officer	Date 07/29/2013
	▶ DON JENKINS FINANCIAL OFFICER Type or print name and title	

Paid Preparer Use Only	Print /Type preparer's name MICHAEL W PERKINS EA	Preparer's signature MICHAEL W PERKI	Date 07/29/2013	Check ☐ if self-employed PTIN P00055936
	Firm's name ▶ LARRISONS TAX SERVICE			Firm's EIN ▶ 35-1935684
	Firm's address ▶ 1475 LOCUST ST TERRE HAUTE IN 47807-			Phone no. 812-232-1040

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2012)

BCA US990$$1

SCANNED JUL 16 2014

7
913

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III ☐

1 Briefly describe the organization's mission:
SOCIAL ACTIVITIES FOR MEMBERS AND FAMILIES
FINANCIAL CONTRIBUTIONS TO SURROUNDING COMMUNITIES & ORGANIZATIONS
PROVIDE ASSISTANCE TO MEMBERS CONCERNING MILITARY BENEFITS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 45317. including grants of $) (Revenue $)
PROVIDE VETERAN AND FAMILY BENEFITS AND PROVIDE A MEETING FACILITY FOR MEMBERS TO INTERACT

4b (Code) (Expenses $ 2310461. including grants of $) (Revenue $ 2536798.)
CHARITY GAMING OPERATIONS PROVIDES CASH FLOW FOR ORGANIZATIONAL EXPENSES AND COMMUNITY DONATIONS

4c (Code) (Expenses $ including grants of $) (Revenue $ 3345.)
PUBLIC DONATIONS

4d Other program services (Describe in Schedule O.)
(Expenses $ including grants of $)(Revenue $)

4e **Total program service expenses ▶** 2355778.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	**Section 501(c)(3) organizations.** 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	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If Yes, complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, and XII	12a		X
b	Was the organization included in consolidated, independent audited financial statement for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III and IV	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X	
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules (continued)

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III or IV, and Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, 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, complete Schedule R, Part V, line 2	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	7		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	2		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	7		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b			
4a	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)?	4a			X
b	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization rec'd a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter.				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note. See the instructions for additional information the organization must report on Schedule O				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	17		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	1b			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6		X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9			X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? If "No", go to line 13	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► IN

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

[ ] Own website [ ] Another's website [X] Upon request [ ] Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►LARRISONS TAX 1475 LOCUS TERRE HAUT IN 47807 812-232-6864

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees; officers, key employees, highest compensated employees, and former such persons.

☐ Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1)JIM ROBERTS COMMANDER	30			X				0	0	0
(2)DON JENKINS FINANCE OFFICE	30			X				0	0	0
(3)SAM NEVILL 1ST VICE	20			X				0	0	0
(4)MIKE DAVIS 2ND VICE COMMA	10			X				0	0	0
(5)JIM SULLIVAN JUDGE ADVOCATE	4			X				0	0	0
(6)JERRY BELL SVC OFFICER	4			X				0	0	0
(7)GARY DEAL HEAD TRUSTEE	10			X				0	0	0
(8)BILL STRICKLAN SGT AT ARMS	4			X				0	0	0
(9)JACK ARCHER HISTORIAN	4			X				0	0	0
(10)JIM ONEAL TRUSTEE	4			X				0	0	0
(11)HENRY CARPENTE TRUSTEE	4			X				0	0	0
(12)KENNY GRAHAM TRUSTEE	4			X				0	0	0
(13)NORRIS KEIRN CHAPLAIN	4			X				0	0	0
(14)JIM FERRIS E-BOARD	4			X				0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)HERB ELLIOT E BOARD	4			X				0	0	0
(16)JAMES ROBERTS 2ND VICE	10						X	0	0	0
(17)CLIFF STEPHENS ADJUTANT	4						X	0	0	0
(18)SAM PETERS JUDGE ADVOCATE	4						X	0	0	0
(19)GLEN CARPENTER SVC OFFICER	4						X	0	0	0
(20)JERRY BELL HEAD TRUSTEE	4						X	0	0	0
(21)MIKE DAVIS TRUSTEE	4						X	0	0	0
(22)STACEY SNOW E BOARD	4						X	0	0	0
(23)										
(24)										
(25)										
1b Sub-total ▶								0	0	0
c Total from continuation sheets to Part VII, Section A ▶								0	0	0
d Total (add lines 1b and 1c) ▶								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? If "Yes," complete Schedule J for such individual	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	21773.			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3345.			
	g Noncash contributions included in lines 1a-1f	$				
	h **Total.** Add lines 1a-1f	▶	25118.			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f	▶				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶	730.	730.		
	4 Income from investment of tax-exempt bond proceeds	▶				
	5 Royalties	▶				
		(i) Real	(ii) Personal			
	6a Gross rents	9832.				
	b Less rental expenses					
	c Rental income or (loss)	9832.				
	d Net rental income or (loss)	▶	9832.	9832.		
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)	▶				
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18	a 5543.				
	b Less direct expenses	b 5599.				
	c Net income or (loss) from fundraising events	▶	-56.			
	9a Gross income from gaming activities. See Part IV, line 19	a 2536798.				
	b Less direct expenses	b 2310461.				
	c Net income or (loss) from gaming activities	▶	226337.	226337.		
	10a Gross sales of inventory, less returns and allowances	a 263586.				
	b Less cost of goods sold	b 139312.				
	c Net income or (loss) from sales of inventory	▶	124274.	124274.		
	Miscellaneous Revenue	Business Code				
	11a MISC	999999	6982.	6982.		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d	▶	6982.			
	12 **Total revenue.** See instructions	▶	393217.	368155.		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and Organizations in the US See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	99399.		99399.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	11267.		11267.	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	9735.		9735.	
d Lobbying				
e Prof fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, col (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	18046.		18046.	
14 Information technology				
15 Royalties				
16 Occupancy	153357.		153357.	
17 Travel	1895.		1895.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	150.		150.	
20 Interest				
21 Payments to affiliates	18381.		18381.	
22 Depreciation, depletion, and amortization	53594.		53594.	
23 Insurance	16529.		16529.	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a SEE STMT	1063.			
b	220.			
c	10000.			
d	345.			
e All other expenses	74268.			
25 **Total functional expenses.** Add lines 1 through 24e	468249.	45317.	422932.	
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		204076.	1	266371.
	2	Savings and temporary cash investments		145404.	2	46051.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans & other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 1885700.			
	b	Less accumulated depreciation	10b 855641.	1068339.	10c	1030059.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities See Part IV, line 11			12	
	13	Investments - program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11			15	
	16	**Total assets** Add lines 1 through 15 (must equal line 34)		1417819.	16	1342481.
Liabilities	17	Accounts payable and accrued expenses			17	
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		3828.	25	5221.
	26	**Total liabilities** Add lines 17 through 25		3828.	26	5221.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☒ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		1413991.	27	1337260.
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		1413991.	33	1337260.
	34	Total liabilities and net assets/fund balances		1417819.	34	1342481.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	393217.
2	Total expenses (must equal Part IX, column (A), line 25)	2	468249.
3	Revenue less expenses. Subtract line 2 from line 1	3	-75032.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1413991.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1338959.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selected process during the tax year, explain in Schedule O	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
AMERICAN LEGION POST 104 CARL MT.

Employer identification number
35-0452212

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☒ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☒ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

		Held at the End of the Tax Yr.
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☒ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1 a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply).

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶ 0.00 %
- b Permanent endowment ▶ 0.00 %
- c Temporarily restricted endowment ▶ 0.00 %

The percentages in lines 2a, 2b, and 2c should equal 100%.

	Yes	No
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:		
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book value
1a Land	98,477.			98,477.
b Buildings	1,575,581.		665,922.	909,659.
c Leasehold improvements				
d Equipment	211,642.		189,719.	21,923.
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)			▶	1,030,059.

Part VII Investments - Other Securities. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ▶		

Part IX Other Assets. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25

1. (a) Description of Liability	(b) Book value
(1) Federal Income Taxes	
(2) PAYROLL LIABILITY	3,788.
(3) SALES TAX PAYABLE	1,433.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	5,221.

2. FIN 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☐

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
AMERICAN LEGION POST 104 CARL MT.

Employer identification number
35-0452212

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
- b ☐ Internet and email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total			▶				

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d)			▶	
	11 Net income summary Combine line 3, column (d), and line 10			▶	

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col (c))
Revenue	1 Gross revenue	489,976.	2,006,018.	40,804.	2,536,798.
Direct Expenses	2 Cash prizes	587,670.	1,541,040.	35,126.	2,163,836.
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	[X] Yes 100.0% [ ] No	[X] Yes 100.0% [ ] No	[X] Yes 100.0% [ ] No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)			▶	2,163,836.
	8 Net gaming income summary Combine line 1, column d, and line 7			▶	372,962.

9 Enter the state(s) in which the organization operates gaming activities: IN

a Is the organization licensed to operate gaming activities in each of these states? [X] Yes [ ] No

b If "No," explain.

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? [ ] Yes [X] No

b If "Yes," explain:

11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☒ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No

13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a	100.00 %
b An outside facility	13b	0.00 %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶$ _____

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶ DAVE EVANS

Gaming manager compensation ▶ $ _____

Description of services provided ▶ BINGO OPERATOR

☒ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☒ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶$

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable Also complete this part to provide any additional information (see instructions)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ **Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
AMERICAN LEGION POST 104 CARL MT.

Employer identification number
35-0452212

PART VI LINE 11A - THE 990 IS REVIEWED BY THE GOVERNING BODY PRIOR TO FILING.

PART VI LINE 19 - 990 IS POSTED ON A BULLETIN BOARD FOR MEMBER INSPECTION

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2012

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
AMERICAN LEGION POST 104 CARL	FORM 990	35-0452212

Part I **Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II **Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III **MACRS Depreciation (Do not include listed property.)** (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	51,383.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B-Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property		417.	5	HY	200 DB	83.
c	7-year property		14,897.	7	HY	200 DB	2,128.
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27 5 yrs	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C-Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	40-year			40 yrs	MM	S/L	

Part IV **Summary** (See instructions)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	53,594.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A-Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the busn/investment use claimed? [X] Yes [ ] No **24b** If "Yes," is the evidence written? [X] Yes [ ] No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Busn / investment use percentage	(d) Cost or other basis	(e) Basis for depr. (busn /investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)					**25**			
26 Property used more than 50% in a qualified business use								
COMPUTER 1	02/03/2007	100.0%	647.	647.	5	200DBMQ		
		0.0%						
		0.0%						
27 Property used 50% or less in a qualified business use								
		0.0%				S/L-		
		0.0%				S/L-		
		0.0%				S/L-		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1					**28**			
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							**29**	

Section B-Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions)					
43 Amortization of costs that began before your 2012 tax year				**43**	
44 **Total.** Add amounts in column (f) See the instructions for where to report				**44**	

35-0452212

2012 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
Form: FORM 990																
Rental Property: N/A																
Depreciation Class: N/A																
In Service Year: 2001																
COMPUTER	12/01	885	100		885	MACRS	5.0	MM	885			216				
In Service Year: 2007																
COMPUTER 125	02/07	647	100		647	MACRS	5.0	MQ	647			647				
Depreciation Class: Data handling equipment																
In Service Year: 2007																
SECURITY CAM	04/07	17747	100		17747	MACRS	5.0	MQ	17747			17747				
In Service Year: 2012																
BINGO COMPUT	01/12	558	100			MACRS	5.0	HY	558			558				
SAL COMPUTER	06/12	620	100			MACRS	5.0	HY	620			620				
		1178							1178			1178				
In Service Year: 2013																
BINGO COMPUT	06/13	417	100		417	MACRS	5.0	HY		83	133		63			
STATE INFO:					417			HY		83	133		63			
Depreciation Class: Furniture and fixtures nonrental																
In Service Year: 2007																
VIRCO TABLES	02/07	1471	100		1471	MACRS	7.0	MQ	1260	130	81	1177	181			
CHAIRS 1236	01/07	1880	100		1880	MACRS	7.0	MQ	1610	167	103	1506	231			
TABLES 1237	01/07	1533	100		1533	MACRS	7.0	MQ	1313	136	84	1226	188			
AWNING 1239	03/07	1591	100		1591	MACRS	7.0	MQ	1362	141	88	1273	195			
BAR CHAIRS 1	03/07	720	100		720	MACRS	7.0	MQ	617	64	39	575	88			
		7195			7195				6162	638	395	5757	883			

2012 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
Depreciation Class: Information systems																
In Service Year: 1997																
PHONE SYSTEM	07/97	3178	100		3178	MACRS	5.0	MM	3178							
Depreciation Class: Land																
In Service Year: 2008																
LAND 12083	06/08	27322	100			LAND										
Depreciation Class: Land improvements																
In Service Year: 2005																
PICNIC SHELT	06/05	33901	100		33901	MACRS	15.0	MM	19040	2000	2004	17830	2000			
CARPORTS 124	10/05	4482	100		4482	MACRS	15.0	HY	2232	264	265	2232	264			
		38383			38383				21272	2264	2269	20062	2264			
In Service Year: 2006																
PARKING LOT	04/06	47550	100		47550	MACRS	15.0	HY	23684	2805	2810	23684	2805			
Depreciation Class: Machinery and equipment other																
In Service Year: 1997																
KITCHEN EQUI	07/97	15000	100		15000	MACRS	7.0	MM	15000			2666				
LAWN MOWER	07/97	1194	100		1194	MACRS	7.0	MM	1194			212				
SECURITY EQU	07/97	5757	100		5757	MACRS	7.0	MM	5757			1023				
SIGN	07/97	1744	100		1744	MACRS	7.0	MM	1744			310				
TICKET DISPE	06/97	2995	100		2995	MACRS	7.0	HY	2995			2995				
		26690			26690				26690			7206				
In Service Year: 1998																
FREEZER	06/98	500	100		500	MACRS	7.0	MM	500			130				
TRACTOR	06/98	8200	100		8200	MACRS	7.0	MM	8200			2111				

2012 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
COFFEE MACHI	07/98	646	100		646	MACRS	7.0	MM	646			170				
HOTDOG MACHI	07/98	539	100		539	MACRS	7.0	MM	539			143				
TV	10/98	2417	100		2417	MACRS	7.0	MM	2417			694				
		12302			12302				12302			3248				
In Service Year: 1999																
SMOKE EATERS	03/99	3642	100		3642	MACRS	7.0	MM	3642			316				
ICE MACHINE	08/99	2134	100		2134	MACRS	7.0	MM	2134			291				
DINING CHAIR	09/99	1009	100		1009	MACRS	7.0	MM	1009			149				
POPCORN MACH	11/99	632	100		632	MACRS	7.0	MM	632			106				
STORAGE SHED	05/99	2250	100		2250	MACRS	7.0	MM	2250			240				
		9667			9667				9667			1102				
In Service Year: 2000																
POP CORN MAC	02/00	471	100		471	MACRS	7.0	MM	471			94				
PICNIC TABLE	04/00	5000	100		5000	MACRS	7.0	MM	5000			1095				
MOWER	08/00	6607	100		6607	MACRS	7.0	MM	6607			1706				
KITCHEN EQUI	09/00	475	100		475	MACRS	7.0	MM	475			128				
KITCHEN EQUI	11/00	2511	100		2511	MACRS	7.0	MM	2511			729				
		15064			15064				15064			3752				
In Service Year: 2001																
BAR CARPET	02/01	1820	100		1820	MACRS	7.0	MM	1820			586				
In Service Year: 2002																
NEW CARPET 1	08/02	5108	100		5108	MACRS	7.0	MM	5108			2562				
In Service Year: 2003																

35-0452212

2012 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
CHEST FREEZE	09/03	170	100		170	MACRS	7.0	MM	170			112				
In Service Year:	**2004**															
60 TV 1228	03/04	1464	100		1464	MACRS	7.0	MM	1464			1078				
CONDENSING U	04/04	2086	100		2086	MACRS	7.0	MM	2086			1567				
		3550			3550				3550			2645				
In Service Year:	**2005**															
TRAILER COOK	09/05	400	100		400	MACRS	7.0	HY	383	17		376	24			
In Service Year:	**2006**															
JUKEBOX 1231	03/06	8065	100		8065	MACRS	7.0	HY	7704	360		7571	494			
In Service Year:	**2007**															
RIDING TRACT	01/07	5674	100		5674	MACRS	7.0	MQ	4858	503	313	4541	697			
SECURITY CAM	03/07	13992	100		13992	MACRS	7.0	MQ	11978	1240	774	11201	1718			
BEER CAN CRU	03/07	1224	100		1224	MACRS	7.0	MQ	1047	108	68	978	150			
GOLF CART 12	04/07	3435	100		3435	MACRS	7.0	MQ	2873	300	262	2649	419			
TS STAINLESS	12/07	3429	100		3429	MACRS	5.0	HY	3231	198		3142	286			
		27754			27754				23987	2349	1417	22511	3270			
In Service Year:	**2008**															
ROASTER GRIL	09/08	2001	100		2001	MACRS SL	7.0	HY	1001	286	286	1001	286			
In Service Year:	**2009**															
AIR CONDITIO	06/09	6500	100		6500	MACRS SL	7.0	HY	3250	929	928	3250	929			
BAR TV	08/09	700	100		700	MACRS SL	7.0	HY	250	100	100	250	100			
		7200			7200				3500	1029	1028	3500	1029			
In Service Year:	**2010**															

2012 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
ICE MACHINE	03/10	2990	100		2990	MACRS SL	7.0	HY	1067	427	427	1067	427			
Bottle Coole	04/10	2053	100		2053	MACRS SL	7.0	HY	733	293	293	733	293			
ICE MACHINE	07/10	3072	100			MACRS	7.0	HY	3072			3072				
BINGO HALL C	11/10	5722	100			MACRS	7.0	HY	5722			5722				
		13837			5043				10594	720	720	10594	720			
In Service Year: 2011																
BINGO SOUND	06/11	4650	100			MACRS	7.0	HY	4650			4650				
BEER COOLER	08/11	2225	100			MACRS	7.0	HY	2225			2225				
		6875							6875			6875				
In Service Year: 2012																
CARPORT 1274	04/12	995	100			MACRS	7.0	HY	995			995				
In Service Year: 2013																
XD3TM LAWN M	05/13	499	100		499	MACRS	7.0	HY		71	122		53			
Depreciation Class: Office equipment																
In Service Year: 1997																
OFFICE EQUIP	07/97	5377	100		5377	MACRS	7.0	MM	5377			955				
In Service Year: 2006																
COPY MACHINE	09/06	2508	100		2508	MACRS	1.0	MQ	2508			2508				
In Service Year: 2007																
FIRE RESISTA	07/07	2420	100		2420	MACRS	5.0	HY	2281	139		2218	202			
In Service Year: 2008																
PICNIC FIREP	08/08	10500	100		10500	SL	7.0	HY	5249	1500	1499	5249	1500			
BAR TVS 1259	10/08	5230	100		5230	MACRS SL	7.0	HY	2614	747	747	2614	747			
BAR STOOLS 1	10/08	471	100		471	MACRS SL	7.0	HY	235	67	67	235	67			
		16201			16201				8098	2314	2313	8098	2314			

2012 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
In Service Year: 2009																
CAN CRUSHER	03/09	1925	100		1925	MACRS SL	7.0	HY	962	275	275	962	275			
4 TELEVISION	06/09	1881	100		1881	MACRS SL	7.0	HY	941	269	269	941	269			
		3806			3806				1903	544	544	1903	544			
In Service Year: 2010																
FIRE RESISTA	12/10	2800	100			MACRS	7.0	HY	2800			2800				
In Service Year: 2011																
BINGO CABINE	06/11	1660	100			MACRS	7.0	HY	1660			1660				
In Service Year: 2012																
BINGO SMOKIN	12/12	1270	100		1270	MACRS	7.0	HY		181	311		136			
STATE INFO:				1270				HY								
In Service Year: 2013																
PULL TAB MAC	04/13	13128	100		13128	MACRS	7.0	HY		1876	3215		1406			
Depreciation Class: Real property nonresidential																
In Service Year: 1997																
POST BUILDIN	07/97	1499488	100		1428334	SL	39.0	MM	564170	36622	36622	249956	35708			
In Service Year: 2003																
FURNACE 1226	08/03	4346	100		4346	MACRS	39.0	MM	999	111	111	777	111			
In Service Year: 2004																
STORAGE BUIL	12/04	29867	100		29867	MACRS	39.0	MM	5777	766	766	5362	766			
In Service Year: 2005																
AIR CONDITIO	06/05	2100	100		2100	MACRS	39.0	MM	380	54	54	378	54			
In Service Year: 2007																
SHELTER IMPR	03/07	14230	100		14230	MACRS	39.0	MM	1931	365	365	1931	365			
Form Totals:		1885700			1764922				802047	53594	53481	422473	53497			

US 990 Other Functional Expenses: Page 10, Line 24 2012

Description of the Asset	Total	Program Services	Management and General	Fundraising
AUTOMOBILE	1,063.		1,063.	
EMPLOYEE TRAINING	220.		220.	
ENTERTAINMENT	10,000.		10,000.	
LICENSES AND PERMITS	345.		345.	
MISCELLANEOUS	208.		208.	
REPAIRS	2,762.		2,762.	
SUPPLIES	25,981.		25,981.	
PROGRAM EXPENSES	45,317.	45,317.		
	85,896.	45,317.	40,579.	