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Form **990-EZ**

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

Department of the Treasury
Internal Revenue Service

A For the 2012 calendar year, or tax year beginning August 1 , 2012, and ending July 31 , 20 13

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

C Name of organization
American Legion Post #83 North Eugene-Santa Clara

Number and street (or P.O. box, if mail is not delivered to street address) | Room/suite
P O Box 40643

City or town, state or country, and ZIP + 4
Eugene, Oregon 97404-0104

D Employer identification number
51-0174389

E Telephone number
541-689-5451

F Group Exemption Number ▶ 0925

G Accounting Method: ☐ Cash ☑ Accrual Other (specify) ▶

H Check ▶ ☑ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶

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

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than $50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	3,137
	2	Program service revenue including government fees and contracts		2	20,815
	3	Membership dues and assessments		3	8,446
	4	Investment income		4	28
	5a	Gross amount from sale of assets other than inventory	5a -0-		
	b	Less: cost or other basis and sales expenses	5b -0-		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	-0-
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a -0-		
	b	Gross income from fundraising events (not including $ ____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 7,550		
	c	Less: direct expenses from gaming and fundraising events	6c -0-		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	7,550
	7a	Gross sales of inventory, less returns and allowances	7a 67,960		
	b	Less: cost of goods sold	7b 30,511		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	37,449
	8	Other revenue (describe in Schedule O)		8	-0-
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	▶	9	77,425
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	3,825
	11	Benefits paid to or for members		11	5,290
	12	Salaries, other compensation, and employee benefits		12	33,713
	13	Professional fees and other payments to independent contractors		13	460
	14	Occupancy, rent, utilities, and maintenance		14	19,696
	15	Printing, publications, postage, and shipping		15	1,283
	16	Other expenses (describe in Schedule O)		16	9,368
	17	**Total expenses.** Add lines 10 through 16	▶	17	73,635
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	3,790
	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	62,727
	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	66,517

14P

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	56,662	22	62,039
23	Land and buildings	4,918	23	1,015
24	Other assets (describe in Schedule O)	1,860	24	4,006
25	**Total assets**	63,440	25	67,060
26	**Total liabilities** (describe in Schedule O)	-713	26	-543
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	62,727	27	66,517

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? _____

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

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

28 _____

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 28a

29 _____

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 29a

30 _____

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 30a

31 Other program services (describe in Schedule O) . . . . . .

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) . . . . . ▶ 32

Part IV List of Officers, Directors, Trustees, and Key Employees List each one even if not compensated (see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(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
Mike Michelson 48 Futura Street, Eugene, OR 97404	Commander, 4	-0-	-0-	-0-
Steve Handran P O Box 40224, Eugene, OR 97404	1st Vice Commander, 15	-0-	-0-	-0-
Tom Yackley 191 Daniel Drive, Eugene, OR 97404	2nd Vice Commander, 5	-0-	-0-	-0-
Bob Bofferding 870 Hunsaker Lane, Eugene, OR 97404	Adjutant, 6	-0-	-0-	-0-
Tom Yackley 191 Daniel Drive, Eugene, OR 97404	Finance Officer, 15	-0-	-0-	-0-
Bruce Scott 447 Goodyear Street, Eugene, OR 97402	Sgt-at-Arms, 2	-0-	-0-	-0-
Ron Welsh 29356 McMullen Lane, Junction City, OR 97448	Chaplain, 2	-0-	-0-	-0-

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	33		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		✓
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✓
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		✓
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✓
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✓
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✓
41	List the states with which a copy of this return is filed ▶			
42a	The organization's books are in care of ▶ **Tom Yackley** Telephone no. ▶ **541-689-5451**			
	Located at ▶ **3650 River Road, Eugene, OR** ZIP + 4 ▶ **97404-0104**			
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)?	42b		✓
	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.?	42c		✓
	If "Yes," enter the name of the foreign country: ▶			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✓
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	44d		✓
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✓
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		✓

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✓
b	If "Yes," was the related organization a section 527 organization?	49b		✓

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee paid more than $100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over $100,000 . . . . ▶

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

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

d Total number of other independent contractors each receiving over $100,000 . . ▶ None

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . . ▶ ☐ Yes ☑ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ T M Yackley — Signature of officer — Date: 8-29-2013

▶ Tom Yackley, Finance Officer — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

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

9:00 AM

Accrual Basis

N. Eugene-Santa Clara Post 83, American Legion
EIN 51-0174389
Form 990 Schedule O Line 10

Date	Memo	Amount
Grants & Allocations		
Contributions		
8/15/2012	S.A.L. Gift from Dinner Profits on August 10th	100.00
10/2/2012	Regristration Fee for Veterans Day Parade	10.00
10/25/2012	Christmas Cheer to be split Between:	500.00
3/28/2013	2nd Breakfast Veteran Relief Fund Contribution	300.00
4/13/2013	Pre-approved Donation from 2nd Breakfast Veteran Relief Fund	500.00
6/19/2013	Preapproved 2nd Breakfast Veteran Relief Fund Expendature	500.00
7/31/2013	Pre-approved Donation to Roseburg VA Medical Center	500.00
7/31/2013	Pre-approved Donation to Oregon Veteran's Home	500.00
Total Contributions		2,910.00
Sponsorships		
4/24/2013	2013 Oregon Boys State Sponsorship for (3) Students	900.00
5/24/2013	Lunch for (3) Students attending Boys State Sponsered by Post 83	15.00
Total Sponsorships		915.00
Total Grants & Allocations		3,825.00
TOTAL		**3,825.00**

9:41 AM
08/28/13
Accrual Basis

N. Eugene-Santa Clara Post 83, American Legion
EIN 51-0174389
Form 990 Schedule O Line 16

	Aug '12 - Jul 13
Ordinary Income/Expense	
Expense	
Bank Service Charges	2,080.58
Supplies	
Bar Operating Supplies	62.38
Kitchen	168.92
Total Supplies	231.30
Lottery	
Amusement Tax	405.00
Telephone Line Charge	2,268.00
Total Lottery	2,673.00
Travel & Ent	
Convention Registration	90.00
Travel	200.00
Total Travel & Ent	290.00
Other	
Depreciation Expense	3,289.51
Computer Software	408.90
SAL Events	100.00
Licenses and Permits	287.60
Awards	7.50
Total Other	4,093.51
Total Expense	9,368.39
Net Ordinary Income	-9,368.39
Net Income	**-9,368.39**

N. Eugene-Santa Clara Post 83, American Legion
EIN 51-0174389
Form 990 Schedule O Line 24

	Jul 31, 13
ASSETS	
Current Assets	
Other Current Assets	
Inventory Asset	
American Legion Caps	110.00
Total Inventory Asset	110.00
Prepaid Expenses	
Bus Liability & Liquor Ins.	1,759.63
Columbia Distributing of Oregon	750.00
Prepaid Disability Insurance	386.41
Western Beverage	1,000.00
Total Prepaid Expenses	3,896.04
Total Other Current Assets	4,006.04
Total Current Assets	4,006.04
TOTAL ASSETS	**4,006.04**
LIABILITIES & EQUITY	0.00

N. Eugene-Santa Clara Post 83, American Legion
EIN 51-0174389
Accrual Basis — **Form 990 Schedule O Line 26**

	Jul 31, 13
ASSETS	0.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	
Oregon Lottery	-1,157.33
Outstanding Lottery tickets	490.21
Accounts Payable - Other	-0.40
Total Accounts Payable	-667.52
Total Accounts Payable	-667.52
Other Current Liabilities	
Receipts Repayable	10.00
Payroll Liabilities	113.16
Unearned Income	
Jack Saterfield	1.00
Total Unearned Income	1.00
Total Other Current Liabilities	124.16
Total Current Liabilities	-543.36
Total Liabilities	-543.36
TOTAL LIABILITIES & EQUITY	-543.36