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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 private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**A For the 2013 calendar year, or tax year beginning****, 2013, and ending**

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

C

AMERICAN LEGION POST #3
1626 WILLAMETTE ST
EUGENE, OR 97401-4046

D Employer identification number

23-7026657

E Telephone number

541-338-4074

F Group Exemption
Number

▶ 0925

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶**I** Website: ▶ N/A**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (19) ◀(insert no) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is **not**
required to attach Schedule B (Form
990, 990-EZ, or 990-PF)**K** Form of organization ☐ Corporation ☐ Trust ☐ Association ☐ Other**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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

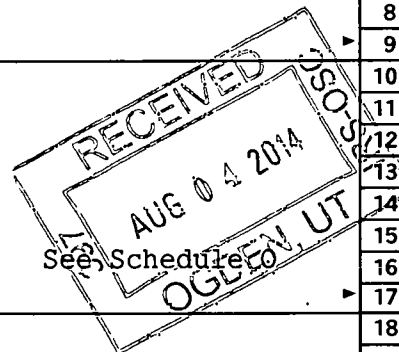
8,537.

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

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

☒

1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	2,067.
4	Investment income	4	5,999.
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Gaming and fundraising events	6a	471.
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
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	
c	Less: direct expenses from gaming and fundraising events	6c	357.
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	114.
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	8,180.
10	Grants and similar amounts paid (list in Schedule O)	10	1,800.
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	350.
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	382.
16	Other expenses (describe in Schedule O)	16	1,979.
17	Total expenses. Add lines 10 through 16	17	4,511.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	3,669.
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	82,279.
20	Other changes in net assets or fund balances (explain in Schedule O)	20	6,743.
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	92,691.

**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

Form 990-EZ (2013)

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	82,279.	92,691.
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets	82,279.	92,691.
26 Total liabilities (describe in Schedule O)	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	82,279.	92,691.

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 ☒**Expenses**

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

What is the organization's primary exempt purpose? See Schedule O

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

28	<u>GAVE CASH ASSISTANCE TO VETERAN'S AND PUBLIC CHARITIES. ASSISTED VETERANS AND FAMILIES BY CASH AND IN-KIND DONATIONS AND SOCIAL ASSISTANCE.</u>	
	(Grants \$) If this amount includes foreign grants, check here ☐	28 a
29		
	(Grants \$) If this amount includes foreign grants, check here ☐	29 a
30		
	(Grants \$) If this amount includes foreign grants, check here ☐	30 a
31	Other program services (describe in Schedule O)	
	(Grants \$) If this amount includes foreign grants, check here ☐	31 a
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
JEROLD LINVILLE 2ND VICE CMDR	5	0.	0.	0.
DAVID K. ELLIKER-VAAGSBERG CHAPLAIN	5	0.	0.	0.
ROBERT B. POTTER ADJUTANT	5	0.	0.	0.
VICTOR M. SWANSON FINANCE OFFICER	15	0.	0.	0.
ROBERT A. DOUGHERTY SERGEANT AT ARM	5	0.	0.	0.
JAMES K. WALSH COMMANDER	5	0.	0.	0.
JAY D. HALL 1ST VICE CMDR	5	0.	0.	0.
ADALBERT TOEPEL EXEC BOARD	2	0.	0.	0.
NICHOLAS J. URHAUSEN EXEC BOARD	2	0.	0.	0.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in See Schedule O 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	X
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	X
35 a 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)?	35 a	X
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	35 b	
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	35 c	X
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	X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions 37 a 0.		
b Did the organization file Form 1120-POL for this year?	37 b	X
38 a 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?	38 a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38 b N/A		
39 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on line 9 39 a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39 b N/A		
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: N/A section 4911 N/A , section 4912 N/A , section 4955 N/A		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I 40 b		
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization 0.		
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 40 e		X
41 List the states with which a copy of this return is filed None		

42 a The organization's books are in care of VIC SWANSON Telephone no 541-338-4074 Located at 1626 WILLAMETTE ST EUGENE OR ZIP + 4 97401-4046		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country.	42 b	X
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 of the U S ? If 'Yes,' enter the name of the foreign country	42 c	X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43 ☐ N/A		
44 a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 44 a		X
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 44 b		X
c Did the organization receive any payments for indoor tanning services during the year? 44 c		X
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 44 d		
45 a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)? 45 a		X
b 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) 45 b		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

	Yes	No
46		X

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 ☐

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

	Yes	No
47		
48		
49 a		
49 b		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

49 a Did the organization make any transfers to an exempt non-charitable related organization?

b If 'Yes,' was the related organization a section 527 organization?

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	(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 business address of each independent contractor	(b) Type of service	(c) Compensation

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

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

☐ Yes ☐ No

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

Sign Here	Signature of officer <u>VIC SWANSON</u>		Date <u>7/31/2014</u>		
	Type or print name and title <u>VIC SWANSON</u> <u>FINANCE OFFICER</u>				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature <u>John J. Paulson</u>	Date <u>7-29-14</u>	Check ☐ if self-employed	PTIN <u>P00293918</u>
	Firm's name ▶	<u>PAULSON PROFESSIONAL CORPORATION</u>			
	Firm's address ▶	<u>975 WILLAGILLESPIE RD.</u> <u>EUGENE, OR 97401</u>			
	Firm's EIN ▶	<u>93-0788722</u>			
			Phone no	<u>(541) 484-1881</u>	

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

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.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is
at www.irs.gov/form990.

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

AMERICAN LEGION POST #3

Employer identification number

23-7026657

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

TO ASSIST THE NEEDY VETERANS AND THEIR FAMILIES; PERPETUATE THE MEMORY OF DECEASED
VETERANS; TO ASSIST VETERANS AT HOSPITALS AND FOR YOUTH ACTIVITIES TO HELP YOUNG
PEOPLE BECOME BETTER CITIZENS; TO PROMOTE OTHER ACTIVITIES AND PROGRAMS OF OUR
ORGANIZATION OF LONG STANDING NATURE.

Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or
indirectly, to pay premiums on a personal benefit contract? No

(b) Did the organization, during the year, pay premiums, directly or
indirectly, on a personal benefit contract? No

Form **8868**

(Rev. January 2014)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**► **File a separate application for each return.**► **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	AMERICAN LEGION POST #3	23-7026657
	Number, street, and room or suite number. If a P.O. box, see instructions	Social security number (SSN)
	1626 WILLAMETTE ST	
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	EUGENE, OR 97401-4046	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► VIC SWANSON

Telephone No ► 541-338-4074

Fax No ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 14, to file the exempt organization return for the organization named above.

The extension is for the organization's return for

► ☒ calendar year 20 13 or► ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.Form **8868** (Rev. 1-2014)

FIF20501L 12/31/13

Form 990-EZ, Part I, Line 16
Other Expenses

Conferences, Conventions, and Meetings	\$	45.
CORP DIV ANNUAL REPORT		50.
Insurance		256.
MEETINGS, LUNCHES		254.
MISCELLANEOUS		1.
Office Expenses		49.
TRANSMITTAL OF DUES DIST #3		1,324.
Total	\$	<u>1,979.</u>

Form 990-EZ, Part I, Line 20
Other Changes In Net Assets Or Fund Balances

NET AMOUNT DONATED BY TITLE HOLDING CO. (VMA)	\$	7,500.
Net Unrealized Gains and Losses on Investments		-757.
Total	\$	<u>6,743.</u>

SCHEDULE OF RECEIPT FROM AND DONATION BACK TO 501 (C) 2 TITLE HOLDING COMPANY (VMA):

9/30/13 RECEIPT OF AM LEGION SHARE (50%) OF 2012 NET PROFIT FROM VETERAN'S MEMORIAL ASSOCIATION OF EUGENE, TAX ID #93-0352469, \$18,331.43

10/09/13 DONATION CHECK ISSUED TO VETERAN'S MEMORIAL ASSOCIATION OF EUGENE FOR MISC CAPITAL PROJECTS \$10,831.43.