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Short Form
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except private foundations)

OMB No. 1545 1150

2013

- 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.

Open to Public
Inspection

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 #88
P O BOX 88
HANIKINSON, ND 58041-0086

D Employer identification number

45-0357995

E Telephone number

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 527H 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 ► \$ 103,022.

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 4,122.
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3 2,715.
	4 Investment income	4 914.
	5a Gross amount from sale of assets other than inventory	5a
	b Less cost or other basis and sales expenses	5b
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
	6 Gaming and fundraising events	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a 44,343.
	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 50,928.
EXPENSES	c Less direct expenses from gaming and fundraising events	6c 44,946.
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	
	7a Gross sales of inventory, less returns and allowances	
	b Less cost of goods sold	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7a 50,325.
	8 Other revenue (describe in Schedule O)	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 58,076.
	10 Grants and similar amounts paid (list in Schedule O)	10 17,111.
	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12 2,991.
ASSETS	13 Professional fees and other payments to independent contractors	13 1,251.
	14 Occupancy, rent, utilities, and maintenance	14 6,910.
	15 Printing, publications, postage, and shipping	15 104.
	16 Other expenses (describe in Schedule O)	16 23,428.
	17 Total expenses. Add lines 10 through 16	17 51,795.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 6,281.
	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)	19 376,250.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21 382,531.

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

Form 990-EZ (2013)

3P

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.

X

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	57,310.	68,670.
23	Land and buildings	334,092.	330,277.
24	Other assets (describe in Schedule O)	4,848.	3,584.
25	Total assets	396,250.	402,531.
26	Total liabilities (describe in Schedule O)	20,000.	20,000.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	376,250.	382,531.

Part II 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.

X

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

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

28	<u>VETERANS ORGANIZATION</u>		
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>			28a
29			
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>			29a
30			
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>			30a
31	Other program services (describe in Schedule O)		
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>			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.

see the introduction for details.

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 .	37 b	X
b Did the organization file Form 1120-POL for this year?	38 a	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 b	20,000 .
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	39 a	N/A
39 Section 501(c)(7) organizations Enter:	39 b	N/A
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
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		

	Yes	No
42 a The organization's books are in care of ► ARNIE ALTHOFF Located at ► HANKINSON, ND HANKINSON ND	Telephone no ► 701-242-7802 ZIP + 4 ► 58041	
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
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

	Yes	No
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 – Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 N/A 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 J

	Yes	No
46		X

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

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 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?
 b If 'Yes,' was the related organization a section 527 organization? 49a
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' 50

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

Signature of officer *Frank C. Miller* Date *5-30-65*

Sign Here A-4425

Type or print name and title					
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	STEPHEN WAGNER	STEPHEN WAGNER	5/30/2014		P00815285
	Firm's name ►	Richels Accounting LTD			Firm's EIN ► 27-2766941
Firm's address ►	Box 220 Wahpeton, ND 58074-0220			Phone no (701) 642-2882	

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

► Yes No

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545 0047

2013

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

Name of the organization

AMERICAN LEGION POST #88

Employer identification number
45-0357995

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 receives the following types of solicitations:

- 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 fundraiser have custody or control of contributions?	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No		
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.

REVENUE		(a) Event #1 <u>BEVERAGES & HA</u> (event type)	(b) Event #2 <u>MISC FUNDRAISI</u> (event type)	(c) Other events <u>None</u> (total number)	(d) Total events (add column (a) through column (c))
	1 Gross receipts	40,688.	10,240.		50,928.
	2 Less Charitable contributions				
	3 Gross income (line 1 minus line 2)	40,688.	10,240.		50,928.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	13,319.	10,491.		23,810.
	10 Direct expense summary Add lines 4 through 9 in column (d)				23,810.
	11 Net income summary Subtract line 10 from line 3, column (d)				27,118.

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.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	1 Gross revenue		44,343.		44,343.
DIRECT EXPENSES	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs		6,200.		6,200.
	5 Other direct expenses		14,936.		14,936.
	6 Volunteer labor	<input type="checkbox"/> Yes 0 % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes 0 % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes 0 % <input checked="" type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				21,136.
	8 Net gaming income summary Subtract line 7 from line 1, column (d)				23,207.

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

a Is the organization licensed to operate gaming activities in each of these states?

 Yes No

b If 'No,' explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

 Yes 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

13a	%
13b	100.0 %

a The organization's facility
 b An outside facility

Name ► LaVONNE ALTHOFF

Address ► 16662 94-1/2 ST SE, HANKINSON, 58041

15a Does the organization have a contact 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 ► DWIGHT BOUCHER

Gaming manager compensation ► \$

Description of services provided ► -----

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.** 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 provide any additional information (see instructions).

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

OMB No 1545 0047

2013

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- Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, 28c, or Form 990-EZ, Part V, line 38a or 40b.
- Attach to Form 990 or Form 990-EZ. ► See separate instructions.
- Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

AMERICAN LEGION POST #88

Employer identification number

45-0357995

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990 EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction		(d) Corrected?
			Yes	No	
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ► \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered 'Yes' on Form 990-EZ, Page V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?	(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?	(i) Written agreement?
						Yes	No		
(1) DWIGHT BOUCHER									
(2)		FOR EDUC	X	20,000.	20,000.	X		X	X
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
Total				► \$ 20,000.					

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of Assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990 or 990-EZ) 2013

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (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.
- 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 #88

Employer identification number

45-0357995

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

VETERANS ORGANIZATION

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**

2013

Schedule O - Supplemental Information

Page 2

Client 5

AMERICAN LEGION POST #88

45-0357995

5/29/14

04 57PM

Form 990-EZ, Part I, Line 10
Grants and Similar Amounts Paid In Excess of \$5,000

Donee's Name: OTHER
 Cash Amount Given: \$ 17,111.

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

Advertising and Promotion	\$ 115.
Depreciation	10,116.
DUES	2,341.
MEETINGS	1,909.
MISCELLANEOUS	1,703.
SUPPLIES	5,664.
TAX & LICENSE	1,580.
Total	\$ 23,428.

Form 990-EZ, Part II, Line 24
Other Assets

	Beginning	Ending
Miscellaneous	\$ 4,848.	\$ 3,584.
Total	\$ 4,848.	\$ 3,584.

Form 990-EZ, Part II, Line 26
Total Liabilities

	Beginning	Ending
Payable to Officers, Directors, Etc.	\$ 20,000.	\$ 20,000.
Total	\$ 20,000.	\$ 20,000.