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# Short Form Return of Organization Exempt From Income Tax

## 2013

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. By law, the IRS generally cannot redact the information on the form.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2013 calendar year, or tax year beginning \_\_\_\_\_, 2013, and ending \_\_\_\_\_, 20

**B** Check if applicable

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

**C** Name of organization  
**AMERICAN LEGION POST NO 28 INC**

Number and street (or P O box, if mail is not delivered to street address) Room/suite  
**PO BOX 1421**

City or town, state or province, country, and ZIP or foreign postal code  
**ROSWELL, NM 88202**

**D** Employer identification number  
**85-6016572**

**E** Telephone number  
**575-317-1070**

**F** Group Exemption Number

**G** Accounting Method:  Cash  Accrual Other (specify) \_\_\_\_\_

**I** Website: \_\_\_\_\_

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

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

**K** Form of organization:  Corporation  Trust  Association  Other

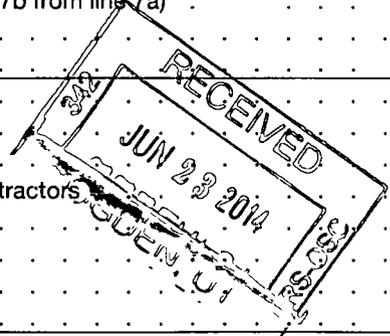
**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 55150

**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

SCANNED JUL 17 2014 Revenue

	<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	55150
	<b>2</b> Program service revenue including government fees and contracts . . . . .	<b>2</b>	
	<b>3</b> Membership dues and assessments . . . . .	<b>3</b>	
	<b>4</b> Investment income . . . . .	<b>4</b>	
	<b>5a</b> Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>	
	<b>6</b> Gaming and fundraising events		
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>	
	<b>b</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) . . . . .	<b>6b</b>	
	<b>c</b> Less: direct expenses from gaming and fundraising events . . . . .	<b>6c</b>	
	<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>	
	<b>7a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>	
	<b>b</b> Less: cost of goods sold . . . . .	<b>7b</b>	
	<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>	
	<b>8</b> Other revenue (describe in Schedule O) . . . . .	<b>8</b>	
	<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . .	<b>9</b>	55150
<b>Expenses</b>	<b>10</b> Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>	
	<b>11</b> Benefits paid to or for members . . . . .	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	
	<b>13</b> Professional fees and other payments to independent contractors . . . . .	<b>13</b>	
	<b>14</b> Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	57496
	<b>15</b> Printing, publications, postage, and shipping . . . . .	<b>15</b>	
	<b>16</b> Other expenses (describe in Schedule O) . . . . .	<b>16</b>	
	<b>17 Total expenses.</b> Add lines 10 through 16 . . . . .	<b>17</b>	57496
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	-2346
	<b>19</b> 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) . . . . .	<b>19</b>	298209
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	<b>21</b>	295863



1310



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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 33 through 45b regarding organizational activities, financials, and tax reporting.

		<b>Yes</b>	<b>No</b>
<b>46</b> 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 . . . . .	<b>46</b>		<input checked="" type="checkbox"/>

**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

		<b>Yes</b>	<b>No</b>
<b>47</b> 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 . . . . .	<b>47</b>		<input checked="" type="checkbox"/>
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>48</b>		<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<b>49a</b>		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .	<b>49b</b>		<input checked="" type="checkbox"/>

**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.

<b>Sign Here</b>	Signature of officer <i>Jimmy Montoya</i> ORLANDO PADILLA COMMANDER	Date 2/24/14			
	Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name ALEX URQUIDES	Preparer's signature <i>Alex Urquides</i>	Date 02/24/14	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00462477
	Firm's name AMIGO TAX SERVICE		Firm's EIN 85-0457733		
	Firm's address 1705 SE MAIN ROSWELL, NM 88203		Phone no (575) 622-9213		

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

