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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 private foundations)

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

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

OMB No. 1545-0047

2013**Open to Public
Inspection****A** For the 2013 calendar year, or tax year beginning **05/01, 2013, and ending 04/30, 2014****B** Check if applicable

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

C Name of organization AMERICAN LEGION POST 491 HESLEY JENSEN		D Employer identification number 41-0789281
Doing Business As		E Telephone number (651) 439-5463
Number and street (or P O box if mail is not delivered to street address)	Room/suite	
263 NORTH THIRD STREET		
City or town, state or province, country, and ZIP or foreign postal code BAYPORT, MN 55003		G Gross receipts \$ 4,093,658.
F Name and address of principal officer JIM BORDEN 263 NORTH 3RD STREET BAYPORT, MN 55003		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list (see instructions)
I Tax-exempt status	☐ 501(c)(3) ☒ 501(c)(19) (insert no) ☐ 4947(a)(1) or ☐ 527	H(c) Group exemption number N/A
J Website: N/A		
K Form of organization	☒ Corporation ☐ Trust ☐ Association ☐ Other ▶	L Year of formation 1922 M State of legal domicile MN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO BENEFIT AND SERVE VETERANS. TO PRESERVE WITH OUR 327 MEMBERS.		
	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	9.
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9.
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	20.
	6 Total number of volunteers (estimate if necessary)	6	50.
	Revenue	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	-7,893.
8 Contributions and grants (Part VIII, line 1h)		Prior Year	Current Year
9 Program service revenue (Part VIII, line 2g)		19,698.	20,502.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		152,223.	183,312.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		30.	31.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		58,800.	14,982.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		230,751.	218,827.
14 Benefits paid to or for members (Part IX, column (A), line 4)		2,076.	2,690.
Expenses		15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	46,947.	61,622.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	0	0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	130,277.	137,600.
	18 Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	179,300.	201,912.
	19 Revenue less expenses - Subtract line 18 from line 12	51,451.	16,915.
	Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year
21 Total liabilities (Part X, line 26)		284,135.	268,763.
22 Net assets or fund balances - Subtract line 21 from line 20		148,348.	116,061.
		135,787.	152,702.

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.

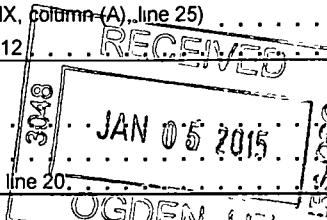
Sign Here	Signature of officer <i>Wayne J. Peterson</i>	Date 12/19/14
	Type or print name and title WAYNE PETERSON COMMANDER	
Paid Preparer Use Only	Print/Type preparer's name MICHAEL J SHIDELL	Preparer's signature <i>Michael J Shidell CPA</i>
	Firm's name ▶ SHIDELL & MAIR PLLP	Date 11/5/2014
	Firm's address ▶ 3570 LEXINGTON AVENUE N. #300 ST PAUL, MN 55126	Check ☐ if self-employed PTIN P00162484
Firm's EIN ▶ 41-0941592		Phone no 651-482-1698

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** (2013)

SCANNED JAN 12 2015



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Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

TO BENEFIT AND SERVE VETERANS. TO PRESERVE AND STRENGTHEN
COMRADESHIP WITH OUR 327 MEMBERS.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 \$ _____ including grants of \$ _____) (Revenue \$ _____)

PROVIDE SUPPORT FOR VETERANS, YOUTH AND OTHER CHARITIES IN
COMMUNITIES.MAINTAIN A FACILITY USED BY SENIOR CENTER, MEETINGS AND LOCAL
SCHOOLS AND CHARITIES' FUND RAISING EVENTS.

4b (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ▶

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
12 a 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 statements 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
14 a 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 other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts 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 other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts 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
20 a 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 or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>		X
24 a 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25 a 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? <i>If "Yes," complete Schedule L, Part I</i>		
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? <i>If "Yes," complete Schedule L, Part I</i>		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payable to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II.</i>		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? <i>If "Yes," complete Schedule L, Part III.</i>		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? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		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? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
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? <i>If "Yes," complete Schedule R, Part VI.</i>		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	X	

Form 990 (2013)

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

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

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 or note to any line 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		
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.		
1b Enter the number of voting members included in line 1a, above, who are independent		
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?	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?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?	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?	X	
7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	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		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?		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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		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		X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
13 Did the organization have a written whistleblower policy?		X
14 Did the organization have a written document retention and destruction policy?		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		X
b Other officers or key employees of the organization		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?		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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ☒ MN, _____

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 ☒ 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 ☒ CHARLES CIESMAN 263 THIRD STREET NORTH BAYPORT, MN 55003 651-439-5463

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line 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 organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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) WAYNE PETERSON COMMANDER	15.00			X				0	0	0
(2) AL FELLERMAN 2ND VICE COMMANDER	5.00			X				0	0	0
(3) RANDY POLANSKI 1ST VICE COMMANDER	10.00			X				0	0	0
(4) RICHARD EDER ADJUTANT	5.00			X				0	0	0
(5) THALLASSA "T" GUNELIUS SERVICE OFFICER	10.00			X				0	0	0
(6) J. R. HELGET SGT. AT ARMS	5.00			X				0	0	0
(7) JOEL EDER CHAPLAIN	2.00			X				0	0	0
(8) MARC DULL HISTORIAN	2.00			X				0	0	0
(9) CHARLES CIESMAN FINANCE OFFICER	3.00			X				0	0	0
(10)										
(11)										
(12)										
(13)										
(14)										

[illegible]

	Yes	No
3		X
4		X
5		X

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

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Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b	8,673.		
	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	11,829.		
	g	Noncash contributions included in lines 1a-1f \$				
	h	Total. Add lines 1a-1f		20,502.		
Program Service Revenue	2a	CLUB REVENUE	Business Code 722410	140,394.	91,256.	49,138.
	b	DINNER REVENUE	722410	35,995.	23,397.	12,598.
	c	VENDING MACHINE REVENUE	722410	4,357.	2,832.	1,525.
	d	ATM FEE INCOME	811000	2,166.	1,408.	758.
	e	MERCHANDISE REVENUE	448000	40.	26.	14.
	f	All other program service revenue		360.	234.	126.
	g	Total. Add lines 2a-2f		183,312.		
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts). ATTACHMENT 1		31.	
4		Income from investment of tax-exempt bond proceeds		0		
5		Royalties		0		
6a		Gross rents	(i) Real 35,225.			
b		Less: rental expenses	5,819.			
c		Rental income or (loss)	29,406.			
d		Net rental income or (loss)		29,406.	14,703.	14,703.
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)		0		
8a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a 3,300.			
b	Less: direct expenses	b				
c	Net income or (loss) from fundraising events	ATCH 2	3,300.	1,155.	2,145.	
9a	Gross income from gaming activities See Part IV, line 19	a 3,851,288.				
b	Less: direct expenses	b 3,869,012.				
c	Net income or (loss) from gaming activities	ATCH 3	-17,724.	-49,260.	31,536.	
10a	Gross sales of inventory, less returns and allowances	a				
b	Less: cost of goods sold	b				
c	Net income or (loss) from sales of inventory		0			
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d	All other revenue					
e	Total. Add lines 11a-11d		0			
12	Total revenue. See instructions		218,827.	119,153.	30,757.	48,415.

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 or note to any line 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 United States. See Part IV, line 21.	0			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.	2,690.			
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members.	0			
5 Compensation of current officers, directors, trustees, and key employees.	0			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0			
7 Other salaries and wages.	56,191.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	0			
9 Other employee benefits.	84.			
10 Payroll taxes.	5,347.			
11 Fees for services (non-employees).	0			
a Management.	0			
b Legal.	0			
c Accounting.	4,050.			
d Lobbying.	0			
e Professional fundraising services. See Part IV, line 17.	0			
f Investment management fees.	0			
9 Other (if line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	0			
12 Advertising and promotion.	2,139.			
13 Office expenses.	1,456.			
14 Information technology.	0			
15 Royalties.	0			
16 Occupancy.	0			
17 Travel.	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
19 Conferences, conventions, and meetings.	721.			
20 Interest.	5,478.			
21 Payments to affiliates.	1,258.			
22 Depreciation, depletion, and amortization.	5,229.			
23 Insurance. <u>ATCH 6</u>	4,567.			
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 <u>BEER, LIQUOR, FOOD EXPENSE</u>	82,567.			
b <u>REPAIR & MAINTENANCE</u>	3,478.			
c <u>CASH SHORT & LONG</u>	89.			
d <u>LICENSES & PERMITS</u>	2,287.			
e All other expenses. <u>ATCH 4</u>	24,281.			
25 Total functional expenses. Add lines 1 through 24e.	201,912.			
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).	0			

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	145,743.	1	53,986.
	2 Savings and temporary cash investments	0	2	84,262.
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	0	4	0
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	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	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	11,009.	8	10,574.
	9 Prepaid expenses and deferred charges	1,756.	9	1,777.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 394,995.		
	b Less accumulated depreciation	10b 278,260.	10c	116,735.
	11 Investments - publicly traded securities	0	11	0
	12 Investments - other securities See Part IV, line 11	0	12	0
	13 Investments - program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets See Part IV, line 11	2,619.	15	1,429.
16 Total assets. Add lines 1 through 15 (must equal line 34)	284,135.	16	268,763.	
Liabilities	17 Accounts payable and accrued expenses	33,283.	17	21,771.
	18 Grants payable	0	18	0
	19 Deferred revenue	0	19	0
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	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	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties ATCH 5	115,065.	23	94,290.
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	0	25	0
	26 Total liabilities. Add lines 17 through 25	148,348.	26	116,061.
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		27	
	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	135,787.	30	152,702.
	31 Paid-in or capital surplus, or land, building, or equipment fund	0	31	0
	32 Retained earnings, endowment, accumulated income, or other funds	0	32	0
	33 Total net assets or fund balances	135,787.	33	152,702.
34 Total liabilities and net assets/fund balances	284,135.	34	268,763.	

Form 990 (2013)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	218,827.
2	Total expenses (must equal Part IX, column (A), line 25)	2	201,912.
3	Revenue less expenses Subtract line 2 from line 1	3	16,915.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	135,787.
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	152,702.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

		Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☐ Accrual ☒ Other 990 CASH/990T	ACCRUA	
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?		X
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			
b	Were the organization's financial statements audited by an independent accountant?		X
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			
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 selection process during the tax year, explain in Schedule O			
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?		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		

Form **990** (2013)

**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.

▶ Information about Schedule D (Form 990) 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 491 HESLEY JENSEN

Employer identification number

41-0789281

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 can 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)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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 Year
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.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958), 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 (ASC 958) relating to these items:

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2013

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

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

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. ☐ Yes ☐ No

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 ▶ _____ %
 b Permanent endowment ▶ _____ %
 c Temporarily restricted endowment ▶ _____ %

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

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. 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				
b Buildings		39,610.	39,610.	
c Leasehold improvements		236,204.	121,828.	114,376.
d Equipment		24,082.	22,038.	2,044.
e Other		95,099.	94,784.	315.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)).				116,735.

Schedule D (Form 990) 2013

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	

2. Liability for uncertain tax positions. 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 ☐

Part XIII Supplemental Information *(continued)*

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.

▶ Information about Schedule G (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 491 HESLEY JENSEN

Employer identification number

41-0789281

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

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 col (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.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
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 Subtract line 10 from line 3, column (d) ▶				

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	238,897.	3,612,391.		3,851,288.
Direct Expenses	2 Cash prizes	183,639.	3,020,492.		3,204,131.
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	23,722.	641,158.		664,880.
	6 Volunteer labor	☐ Yes _____ % ☒ No	☐ Yes _____ % ☒ No	☐ Yes _____ % ☒ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				3,869,011.
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				-17,723.

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

a Is the organization licensed to operate gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain: _____

10 a 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
- | | | |
|-------------------------------|-----|-----------|
| a The organization's facility | 13a | 8.0000 % |
| b An outside facility | 13b | 92.0000 % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ MARION ZIMNEY

Address ▶ 263 NORTH 3RD STREET BAYPORT, MN 55003

- 15 a 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 ▶ MARION ZIMNEY

Gaming manager compensation ▶ \$ 45,000.

Description of services provided ▶ OVERSEES ALL GAMBLING ACTIVITIES, SIGNS

☐ 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.** Provide the explanation 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

2013

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Name of the organization

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990, PART VI, SECTION C, LINE 19

THE ORGANIZATION MAKES IT GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS
AVAILABLE TO THE PUBLIC UPON REQUEST TO A MEMBER OR EMPLOYEE OF THE
ORGANIZATION.

PART VI, SECTION A, LINE 10

THE ORGANIZATION'S GOVERNING BODY DOES NOT REVIEW FORM 990 BEFORE IT IS
FILED.

PART VI, SECTION A, LINE 2

THERE ARE TWO OFFICERS WHO ARE RELATED. RICHARD EDER (ADJUTANT) AND JOEL
EDER (CHAPLAIN) ARE BROTHERS.

PART VI, LINE 6-7A

THE ORGANIZATION HAS AROUND 327 MEMBERS. THESE MEMBERS CAN VOTE FOR
MEMBERS OF THE GOVERNING BODY.

ATTACHMENT 1

FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	<u>(A) TOTAL REVENUE</u>	<u>(B) RELATED OR EXEMPT REVENUE</u>	<u>(C) UNRELATED BUSINESS REV.</u>	<u>(D) EXCLUDED REVENUE</u>
INTEREST	31.			31.
TOTALS	<u>31.</u>			<u>31.</u>

Name of the organization

AMERICAN LEGION POST 491 HESLEY JENSEN

Employer identification number

41-0789281

ATTACHMENT 2

FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>NET INCOME</u>
POST REVENUE	3,300.	3,300.
TOTALS	<u>3,300.</u>	<u>3,300.</u>

ATTACHMENT 3

FORM 990, PART VIII - GAMING ACTIVITIES

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>		<u>NET INCOME</u>
CHARITABLE GAMBLING	3,851,288.	3,869,012.	-17,724.
TOTALS	<u>3,851,288.</u>	<u>3,869,012.</u>	<u>-17,724.</u>

ATTACHMENT 4

FORM 990, PART IX - OTHER EXPENSES

<u>DESCRIPTION</u>	<u>(A) TOTAL EXPENSES</u>	<u>(B) PROGRAM SERVICE EXP.</u>	<u>(C) MANAGEMENT AND GENERAL</u>	<u>(D) FUNDRAISING EXPENSES</u>
LAWN CARE & SNOW REMOVAL	3,300.			
CONTRACTED SERVICES	240.			
SUPPLIES	2,977.			
BAD CHECKS	318.			
DUES AND SUBSCRIPTIONS	6,138.			
MISC	6,377.			
TELEPHONE	923.			
JANITORIAL	1,785.			
MDSE PURCHASE	217.			
CABLE	1,402.			

Name of the organization

AMERICAN LEGION POST 491 HESLEY JENSEN

Employer identification number

41-0789281

ATTACHMENT 4 (CONT'D)FORM 990, PART IX - OTHER EXPENSES

DESCRIPTION	(A) TOTAL EXPENSES	(B) PROGRAM SERVICE EXP.	(C) MANAGEMENT FUNDRAISING AND GENERAL EXPENSES	(D) EXPENSES
GAMBLING EXPENSES	604.			
TOTALS	<u>24,281.</u>			

ATTACHMENT 5FORM 990, PART X - SECURED MORTGAGES AND NOTES PAYABLE

LENDER: FIRST STATE BANK OF BAYPORT

ORIGINAL AMOUNT: 73,016.

DATE OF NOTE: 12/29/1999

MATURITY DATE: 11/29/2008

REPAYMENT TERMS: MONTHLY PAYMENTS/BALLOON

SECURITY PROVIDED: BUILDING AND LAND

PURPOSE OF LOAN: STATUTORY LAWFUL PURPOSE GAMING REIMBURSEMENT

DESCRIPTION AND FMV CASH

OF CONSIDERATION:

BEGINNING BALANCE DUE	98,965.
ENDING BALANCE DUE	<u>94,290.</u>

LENDER: FIRST STATE BANK & TRUST

ORIGINAL AMOUNT: 5,500.

INTEREST RATE: 8.500000

DATE OF NOTE: 08/25/2009

MATURITY DATE: 02/25/2009

REPAYMENT TERMS: PAYMENT DUE UPON MATURITY

PURPOSE OF LOAN: TAX/ACCOUNTING ISSUE

DESCRIPTION AND FMV CASH

OF CONSIDERATION:

BEGINNING BALANCE DUE	16,100.
ENDING BALANCE DUE	<u> </u>

TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE	<u>115,065.</u>
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TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE	<u>94,290.</u>
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2013

ATTACHMENT 6

Description of Property

GENERAL DEPRECIATION

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Me-thod	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
BUILDING	12/31/1973	39,000.	100.000			39,000.	39,000.	39,000.	SL		40.000				
INSULATION	07/01/1979	1,820.	100.000			1,820.	1,820.	1,820.	SL		20.000				
FURNITURE	07/01/1979	57,000.	100.000			57,000.	57,000.	57,000.	SL		10.000				
TABLES AND CHAIRS	07/01/1979	6,042.	100.000			6,042.	6,042.	6,042.	SL		10.000				
DRAPERIES	06/01/1980	458.	100.000			458.	458.	458.	SL		10.000				
CARPET	06/01/1980	2,647.	100.000			2,647.	2,647.	2,647.	SL		7.000				
FURNITURE AND ACCE	06/01/1980	14,753.	100.000			14,753.	14,753.	14,753.	SL		15.000				
BUILDING ADDITIONS	06/01/1984	8,432.	100.000			8,432.	8,432.	8,432.	SL		30.000				189.
CARPET	01/01/1987	3,094.	100.000			3,094.	3,094.	3,094.	SL		7.000				
REFRIGERATOR	01/01/1987	1,020.	100.000			1,020.	1,020.	1,020.	SL		10.000				
COPY MACHINE	08/01/1987	1,500.	100.000			1,500.	1,500.	1,500.	SL		7.000				
CASH REGISTER	11/01/1987	788.	100.000			788.	788.	788.	SL		7.000				
ELECTRIC TYPEWRITE	11/01/1987	411.	100.000			411.	411.	411.	SL		7.000				
GAMBLING OFFICE AD	12/01/1987	500.	100.000			500.	500.	500.	SL		20.000				
GAMBLING BAR	12/01/1987	586.	100.000			586.	586.	586.	SL		10.000				
DEEP FRYERS	03/01/1987	708.	100.000			708.	708.	708.	SL		5.000				
DEEP FRYERS	06/01/1986	698.	100.000			698.	698.	698.	SL		5.000				
STEEL FIRE DOORS	12/01/1986	2,418.	100.000			2,418.	2,402.	2,402.	SL		15.000				
FIREPROOF FILE CAB	04/01/1986	1,060.	100.000			1,060.	1,060.	1,060.	SL		15.000				
Less Retired Assets															
Subtotals		394,995.				394,995.	271,987.	278,260.							6,273.

Listed Property

Less Retired Assets															
Subtotals															
TOTALS		394,995.				394,995.	271,987.	278,260.							6,273.

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS							

*Assets Retired
JSA
3X9024 1 000

28X0A8 L985

V 13-7.1F

04550

2013

Description of Property												
DEPRECIATION												
Asset description	Date placed in service	Unadjusted Cost or basis	Bus. %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Me-thod	Conv	Life	MA ACRS class class
DEP. SAFE	09/01/1986	459.	100.000			459.	459.	459.	SL		10.000	
OFFICE SAFE	03/01/1986	1,295.	100.000			1,295.	1,295.	1,295.	SL		15.000	
KITCHEN FIRE SUPPR	05/01/1987	1,195.	100.000			1,195.	1,195.	1,195.	SL		10.000	
DEP. SAFE (GAMBLIN	11/01/1988	641.	100.000			641.	634.	634.	SL		10.000	
SAFE ALARM SYSTEM	04/01/1986	1,550.	100.000			1,550.	1,550.	1,550.	SL		10.000	
AIR CONDITIONING S	05/01/1989	2,758.	100.000			2,758.	2,737.	2,737.	SL		10.000	
P.A. SYSTEM	05/01/1989	1,372.	100.000			1,372.	1,372.	1,372.	SL		5.000	
DRAPERIES	05/01/1990	600.	100.000			600.	600.	600.	SL		5.000	
STORAGE BUILDING	05/01/1990	610.	100.000			610.	610.	610.	SL		5.000	
NEON SIGN	11/01/1990	1,016.	100.000			1,016.	1,016.	1,016.	SL		7.000	
NEON SIGN	04/01/1990	760.	100.000			760.	760.	760.	SL		5.000	
30' ALUM. FLAGPOLE	05/01/1993	1,200.	100.000			1,200.	1,200.	1,200.	SL		15.000	
ICE CUBE MACHINE	07/01/1993	2,200.	100.000			2,200.	2,200.	2,200.	SL		10.000	
BUILDING ADDITION	06/01/1980	43,583.	100.000			43,583.	43,583.	43,583.	SL		30.000	
BUILDING EXPANSION	03/31/1999	108,942.	100.000			108,942.	38,363.	41,087.	SL		40.000	
CASH REGISTER	01/21/1999	373.	100.000			373.	373.	373.	SL		7.000	
COFFEE MACHINE	02/22/1999	571.	100.000			571.	571.	571.	SL		7.000	
BUILDING IMPROVE	03/31/1999	26,903.	100.000			26,903.	9,478.	10,151.	SL		40.000	
BUILDING IMPROVE	05/11/1999	12,620.	100.000			12,620.	4,457.	4,773.	SL		40.000	
Less Retired Assets												
Subtotals												
Listed Property												
Less: Retired Assets												
Subtotals												
TOTALS												
AMORTIZATION												
Asset description	Date placed in service	Cost or basis					Accumulated amortization	Ending Accumulated amortization	Code	Life		
TOTALS												
*Assets Retired												
JSA												
3X8024 1 000												

28X0A8 1985

2013

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Me-thod	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
FREEZER	04/11/2002	974.	100.000			974.	974.	974.	200DB	MQ			7		
SIGN	05/31/2002	1,029.	100.000			1,029.	1,029.	1,029.	200DB	HY			7		
FREEZER	05/31/2004	175.	100.000			175.	175.	175.	200DB	HY			7		
WATER SOFTNER	06/30/2004	690.	100.000			690.	690.	690.	200DB	HY			7		
ROASTER	02/28/2005	49.	100.000			49.	43.	43.	200DB	HY			7		
TABLES	01/12/2006	1,000.	100.000			1,000.	1,000.	1,000.	200DB	MQ			7		
BAR STOOLS	03/17/2006	799.	100.000			799.	799.	799.	200DB	MQ			7		
AIR PURIFIER	04/18/2006	1,201.	100.000			1,201.	1,201.	1,201.	200DB	MQ			7		
AIR CONDITIONER	07/25/2006	1,554.	100.000			1,554.	1,486.	1,554.	200DB	HY			7		68.
EQUIPMENT	08/24/2006	2,750.	100.000			2,750.	2,627.	2,750.	200DB	HY			7		123.
MICROWAVE	05/01/2008	375.	100.000			375.	353.	375.	200DB	HY			5		22.
FREEZER	05/01/2008	200.	100.000			200.	156.	174.	200DB	HY			7		18.
SAFE	12/31/2008	360.	100.000			360.	279.	311.	200DB	HY			7		32.
SAFE	12/31/2008	249.	100.000			249.	194.	216.	200DB	HY			7		22.
SAFE	04/30/2009	127.	100.000			127.	98.	109.	200DB	HY			7		11.
D&B FRIDGE	11/30/2009	388.	100.000			388.	266.	301.	200DB	HY			7		35.
DECK IMPROVEMENTS	05/31/2009	4,155.	100.000			4,155.	1,629.	2,045.	SL		10.000				416.
DECK IMPROVEMENTS	06/30/2009	469.	100.000			469.	180.	227.	SL		10.000				47.
BAR TV'S (3)	04/30/2011	1,535.	100.000			1,535.	1,010.	1,220.	200DB	MQ			5		210.
Less Retired Assets															
Subtotals															

Listed Property

Less: Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS							

*Assets Retired
JSA
3X9024 1 000

28X0A8 L985

V 13-7.1F

04550

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► **File a separate application for each return**
 ► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- 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, REMCs, 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**File by the
due date for
filing your
return. See
instructions

Name of exempt organization or other filer, see instructions

Employer identification number (EIN) or

AMERICAN LEGION POST 491 HESLEY JENSEN

41-0789281

Number, street, and room or suite no. If a P.O. box, see instructions

Social security number (SSN)

263 NORTH THIRD STREET

City, town or post office, state, and ZIP code. For a foreign address, see instructions

BAYPORT, MN 55003

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

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 (sec. 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 ► CHARLES CIESMAN, 263 THIRD STREET NORTH BAYPORT, MN 55003

Telephone No ► 651 439-5463

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) N/A 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 12/15, 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 14 or
- ☒ tax year beginning 05/01, 20 13, and ending 04/30, 20 14

- 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 Form 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 Form 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 EFIPS (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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2014)