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Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-1150

2013**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

► 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.**A For the 2013 calendar year, or tax year beginning**

7/1, 2013, and ending 6/30, 2014

B Check if applicable

Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization

AMERICAN LEGION

Number and street (or P O. box, if mail is not delivered to street address)

90 NIEMAN TAX SERVICE-1939 E 81ST

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

FREMONT, NE 68025

D Employer identification number

47-1347318

E Telephone number

402-721-0601

F Group Exemption

Number ►

G Accounting Method. Cash Accrual Other (specify) ►**I Website:** ►J Tax-exempt status (check only one) — 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527K 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 ► \$

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	52523.90
	2 Program service revenue including government fees and contracts	2	14784.19
	3 Membership dues and assessments	3	1290.21
	4 Investment income INTEREST	4	6853.18
	5a Gross amount from sale of assets other than inventory	5a	6853.18
	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)	5c	6853.18
	6 Gaming and fundraising events	6d	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
	c Less: direct expenses from gaming and fundraising events	6c	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less: cost of goods sold	7b	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8 Other revenue (describe in Schedule O)	8	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	75451.48
Expenses	10 Grants and similar amounts paid (list in Schedule O) OTHER BASEBALL, ETC.	10	27801.39
	11 Benefits paid to or for members BASEBALL, TAXES, PAYROLL, UMPIRES.	11	14905.92
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	500.00
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	2468.50
	16 Other expenses (describe in Schedule O)	16	14693.48
	17 Total expenses. Add lines 10 through 16	17	60369.39
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	15082.19
	19 Net assets or fund balances at beginning of year (from line 2, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	125638.26
	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	140720.45

For Paperwork Reduction Act Notice, see the separate instructions.

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Part II Balance Sheets (see the instructions for Part II)

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

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	60377.03	75426.99
23	Land and buildings	22	23
24	Other assets (describe in Schedule O)	65261.23	65293.46
25	Total assets	125638.26	140720.45
26	Total liabilities (describe in Schedule O)	26	
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	125638.26	140720.45

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

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

What is the organization's primary exempt purpose? YOUTH BASEBALL

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

28			
(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 Q to respond to any question in this Part IV.

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

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

	Yes	No
33		✓

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)

34		✓

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?

35a		✓
35b		

b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O

35b		
35c		

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III

35c		
36		✓

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N

36		✓
37a		

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a

37a		
37b		

b Did the organization file Form 1120-POL for this year?

37b		
38a		✓

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?

38a		
38b		

b If "Yes," complete Schedule L, Part II and enter the total amount involved

38b		
39a		

39 Section 501(c)(7) organizations. Enter:

39a		
39b		

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► ; section 4912 ► ; section 4955 ►

40a		
40b		✓

b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I

40b		✓
40c		

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 ►

40c		
40d		

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ►

40d		
40e		

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T

40e		
41		

41 List the states with which a copy of this return is filed ►

41		
42a		

42a The organization's books are in care of ► Telephone no. ►

42a		
42b		

Located at ► b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

42b		
42c		

If "Yes," enter the name of the foreign country. ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

42c		
43		

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ►

43		
44a		

and enter the amount of tax-exempt interest received or accrued during the tax year ►

44a		
44b		

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ

44b		
44c		

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

44c		
44d		

c Did the organization receive any payments for indoor tanning services during the year?

44d		
45a		

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

45a		
45b		

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

45b		

45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)

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

	Yes	No
6	6	7

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

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

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

•

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.

47		✓
48		✓
49a		✓
50		✓

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

48
49a

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

49a		
49b		

b If "Yes," was the related organization a section 527 organization? **49b**

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

(a) Name and title of each employee	(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
<i>M/D N/E</i>				

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
N O N ✓		

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 to this Form 990.

► Yes No

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

Sign Here	Signature of officer  Wesley Conklin FINANCE OFFICER	Date 8/7/14			
	Type or print name and title  Wesley Conklin				
Paid Preparer Use Only	Print/Type preparer's name RANDAL L NIEMAN	Preparer's signature  Randal L Nieman	Date 8-6-14	Check <input checked="" type="checkbox"/> if self-employed	PTIN P60072627
	Firm's name  NIEMAN EXC & TAX SERVICE		Firm's EIN 47-0786946		
	Firm's address  1939 EAST 8TH STREET, FREMONT, NE 68025		Phone no 402-737-0601		

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

Form 990-EZ (2013)

7-1-13 / 6-30-14

FORM 990 EZ

AMERICAN LEGION 47-0347318

% NIEMAN BKG + TAX SERVICE

1939 EAST 8TH STREET

FREMONT, NE 68025

EXPENSES LINE 1b

MEMBERSHIPS 688.00

ADS FEE 1100.00

FUNERAL FLOWERS ETC 169.90

ADVERTISING 289.00

CONFERENCE 659.84

MISC DRAWINGS - 1650.00

DONATIONS misc. 880.00

HONOR GUARD 938.74

BOYS STATE 1950.00

CADET 175.00

14093.48