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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 August 1, 2013, and ending July 31, 2014**B** Check if applicable:

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

C Name of organization

American Legion Post #83 North Eugene-Santa Clara

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

Room/suite

P O Box 40643

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

Eugene, OR 97404

D Employer identification number

51-0174389

E Telephone number

(541) 689-5451

F Group Exemption

Number ▶ 0925

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.

\$ 105,831

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	3,462
	2	Program service revenue including government fees and contracts	2	15,033
	3	Membership dues and assessments	3	10,878
	4	Investment income	4	40
	5a	Gross amount from sale of assets other than inventory	5a	8,450
	b	Less: cost or other basis and sales expenses	5b	15,000
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	(-6,550)
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	-0-
	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	9,902
c	Less: direct expenses from gaming and fundraising events	6c	-0-	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	9,902	
7a	Gross sales of inventory, less returns and allowances	7a	58,066	
b	Less: cost of goods sold	7b	23,731	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	34,335	
8	Other revenue (describe in Schedule O)	8	-0-	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	67,100	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	6,389
	11	Benefits paid to or for members	11	6,604
	12	Salaries, other compensation, and employee benefits	12	33,156
	13	Professional fees and other payments to independent contractors	13	-0-
	14	Occupancy, rent, utilities, and maintenance	14	20,226
	15	Printing, publications, postage, and shipping	15	1,844
	16	Other expenses (describe in Schedule O)	16	6,706
	17	Total expenses. Add lines 10 through 16	17	74,925
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(-7,825)
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	66,517
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-0-
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	58,692

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form **990-EZ** (2013)

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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	62,039	53,171
23	Land and buildings	1,015	2,176
24	Other assets (describe in Schedule O)	4,006	4330
25	Total assets	67,060	59,667
26	Total liabilities (describe in Schedule O)	(-553)	(-983)
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	66,517	58,692

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? Social environment for veterans & active military.

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

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

28	Operate a facility providing a social atmosphere for over 400 members to meet and exchange experiences during their time of service in the military.		
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	28a	
29			
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	29a	
30			
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	30a	
31	Other program services (describe in Schedule O)		
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	31a	
32	Total program service expenses (add lines 28a through 31a) ▶	32	

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

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

[illegible]

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 ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	✓
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	✓
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	✓
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 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 Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a -0-		
b Did the organization file Form 1120-POL for this year?	37b	✓
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	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	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 ▶		
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	✓
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 ▶		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
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 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ <u>Tom Yackley</u> Telephone no. ▶ <u>(541) 689-5451</u> Located at ▶ <u>3650 River Road, Eugene, OR</u> ZIP + 4 ▶ <u>97404-0104</u>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	42b	✓
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶	42c	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
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	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
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	44d	✓
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
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)	45b	✓

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

	Yes	No
46		☒

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

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

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

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

	Yes	No
47		☒

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

48		☒
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49a Did the organization make any transfers to an exempt non-charitable related organization?

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

49b		☒
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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 **-0-**

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 **-0-**

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ☐ Yes ☒ No

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

Sign Here  **Signature of officer** **Tom Yackley, Finance Officer** **Date** **8/21/14**
Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN
Firm's name ▶ Firm's EIN ▶
Firm's address ▶ Phone no. ▶

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

9:40 AM

N. Eugene-Santa Clara Post 83, American Legion**EIN 51-0174389**

Accrual Basis

Form 990 Schedule O Line 10

Date	Memo	Amount
Grants & Allocations		
Contributions		
9/5/2013	Registration Fee for Veterans Day Parade	0.00
11/2/2013	2nd Breakfast VRF Donation for Christmas Cheer Program	500.00
11/15/2013	SAL Squadron #83 Donation to CWF for 2013	150.00
11/15/2013	SAL Squadron #83 2013 Donation for Vet LIFT	250.00
11/22/2013	Military Children's Gifts for Christmas	250.00
3/5/2014	2nd Breakfast VRF Donation for Check of the Month Program	500.00
3/14/2014	2014 National Emergency Fund Donation	150.00
3/19/2014	2nd Breakfast VRF Donation to Roseburg VA Medical Center	500.00
3/21/2014	SAL Donation for Yard Maintenance	100.00
5/18/2014	Donation to Auxiliary Poppy Program from 2nd Breakfast	505.00
6/1/2014	Donation to Relay for Life from 1st Breakfast Profits	605.00
6/15/2014	Donation to Auxiliary for Father's Day Breakfast	509.00
6/24/2014	2014 NEF Donation for 270 Post #83 Members	270.00
7/28/2014	2nd Breakfast VRF Donation to Roseburg VA Medical Center	500.00
7/28/2014	2nd Breakfast VRF Donation to Oregon Veteran's Home	500.00
7/28/2014	2014 Donation to VetLIFT from VRF	500.00
Total Contributions		5,789.00
Sponsorships		
6/13/2014	2014 Boys State Sponsorship for Brendan Sanders	300.00
6/13/2014	2014 Boys State Sponsorship for Daniel Suing II	300.00
Total Sponsorships		600.00
Total Grants & Allocations		6,389.00
TOTAL		6,389.00 ✓

9:44 AM
08/21/14
Accrual Basis

N. Eugene-Santa Clara Post 83, American Legion
EIN 51-0174389
Form 990 Schedule O Line 16

	<u>Aug '13 - Jul 14</u>
Ordinary Income/Expense	
Expense	
Bank Service Charges	1,994.41
Supplies	
Bar Operating Supplies	156.96
Kitchen	480.62
Total Supplies	<u>637.58</u>
Lottery	
Amusement Tax	405.00
Telephone Line Charge	2,532.00
Total Lottery	<u>2,937.00</u>
Travel & Ent	
Convention Registration	75.00
Travel	362.47
Total Travel & Ent	<u>437.47</u>
Other	
Computer Software	488.99
SAL Events	-100.00
Licenses and Permits	287.60
Awards	22.50
Total Other	<u>699.09</u>
Total Expense	<u>6,705.55</u>
Net Ordinary Income	<u>-6,705.55</u>
Net Income	<u><u>-6,705.55</u></u> ✓

9:50 AM
08/21/14
Accrual Basis

N. Eugene-Santa Clara Post 83, American Legion
EIN 51-0174389
Form 990 Schedule O Line 24

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Other Current Assets	
Inventory Asset	
American Legion Caps	<u>110.00</u>
Total Inventory Asset	<u>110.00</u>
Prepaid Expenses	
Bus Liability & Liquor Ins.	2,083.66
Columbia Distributing of Oregon	750.00
Prepaid Disability Insurance	386.41
Western Beverage	<u>1,000.00</u>
Total Prepaid Expenses	<u>4,220.07</u>
Total Other Current Assets	<u>4,330.07</u>
Total Current Assets	<u>4,330.07</u>
TOTAL ASSETS	<u><u>4,330.07</u></u> ✓
LIABILITIES & EQUITY	<u>0.00</u>

N. Eugene-Santa Clara Post 83, American Legion**EIN 51-0174389****Form 990 Schedule O Line 26****Accrual Basis**

	<u>Jul 31, 14</u>
ASSETS	0.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	
Oregon Lottery	-1,157.33
Outstanding Lottery tickets	490.21
Accounts Payable - Other	-355.78
Total Accounts Payable	-1,022.90
Total Accounts Payable	-1,022.90
Other Current Liabilities	
Receipts Repayable	10.00
Payroll Liabilities	26.93
Unearned Income	
Jack Saterfield	1.00
Total Unearned Income	1.00
Total Other Current Liabilities	37.93
Total Current Liabilities	-984.97
Total Liabilities	-984.97
TOTAL LIABILITIES & EQUITY	-984.97