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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

2014

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](http://www.irs.gov/form990).

<b>A</b> For the 2014 calendar year, or tax year beginning , 2014, and ending ,	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> <b>AMERICAN LEGION POST 88</b> <b>P O BOX 88</b> <b>HANKINSON, ND 58041-0086</b>
<b>D</b> Employer identification number 45-0357995	
<b>E</b> Telephone number	
<b>F</b> Group Exemption Number... ► 0925	
<b>G</b> Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►	
<b>H</b> Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
<b>I</b> Website: ► N/A	
<b>J</b> Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(19) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>K</b> Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	
<b>L</b> 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 ... \$ 132,103.	

**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	39,666.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	2,470.
	4	Investment income	4	626.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	43,278.
	6b	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	46,063.
6c	Less: direct expenses from gaming and fundraising events	6c	37,647.	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	51,694.	
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	94,456.	
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)	10	29,291.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	1,302.
	13	Professional fees and other payments to independent contractors	13	995.
	14	Occupancy, rent, utilities, and maintenance	14	23,524.
	15	Printing, publications, postage, and shipping	15	302.
	16	Other expenses (describe in Schedule O)	16	25,955.
	17	<b>Total expenses.</b> Add lines 10 through 16	17	81,369.
ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	13,087.
	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 return)	19	382,531.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	395,618.

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

Form 990-EZ (2014)

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<b>Part II</b>	<b>Balance Sheets</b> (see the instructions for Part II)
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Check if the organization used Schedule O to respond to any question in this Part II.

**X**

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	68,670.	22 76,787.
23	Land and buildings	330,277.	23 336,161.
24	Other assets (describe in Schedule O) ... See Schedule O	3,584.	24 2,670.
25	<b>Total assets</b>	402,531.	25 415,618.
26	<b>Total liabilities</b> (describe in Schedule O) ... See Schedule O	20,000.	26 20,000.
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	382,531.	27 395,618.

<b>Part III</b>	<b>Statement of Program Service Accomplishments (see the instructions for Part III)</b>
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Check if the organization used Schedule O to respond to any question in this Part III ☐

☒

What is the organization's primary exempt purpose? **See Schedule O**

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

Expenses	
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(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28	<u>VETERANS ORGANIZATION</u>		
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	-----		
	(Grants \$ ) If this amount includes foreign grants, check here . . . . .	<input type="checkbox"/>	28 a
29	-----		
	-----		
	-----		
	(Grants \$ ) If this amount includes foreign grants, check here . . . . .	<input type="checkbox"/>	29 a
30	-----		
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	-----		
	(Grants \$ ) If this amount includes foreign grants, check here . . . . .	<input type="checkbox"/>	30 a
31	Other program services (describe in Schedule O) . . . . .	<input type="checkbox"/>	
	(Grants \$ ) If this amount includes foreign grants, check here . . . . .	<input type="checkbox"/>	31 a
32	<b>Total program service expenses</b> (add lines 28a through 31a) . . . . .	<input type="checkbox"/>	32

<b>Part IV</b>	<b>List of Officers, Directors, Trustees, and Key Employees</b> (list each one even if not compensated — see the instructions for Part IV)
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Check if the organization used Schedule O to respond to any question in this Part IV

1

[illegible]

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in See Schedule O the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☒ X

	Yes	No
<b>33</b> 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.....	<b>33</b>	X
<b>34</b> 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) . . . . .	<b>34</b>	X
<b>35a</b> 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)? . . . . .	<b>35a</b>	X
<b>b</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	<b>35b</b>	
<b>c</b> 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 . . . . .	<b>35c</b>	X
<b>36</b> 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	<b>36</b>	X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> 0.		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>37b</b>	X
<b>38a</b> 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? . . . . .	<b>38a</b>	X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved . . . . .	<b>38b</b> 20,000.	
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .	<b>39a</b> N/A	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .	<b>39b</b> N/A	
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: N/A section 4911 ▶ N/A; section 4912 ▶ N/A; section 4955 ▶ N/A		
<b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) 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 . . . . .	<b>40b</b>	
<b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . .	0.	
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . .	0.	
<b>e</b> 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 . . . . .	<b>40e</b>	X
<b>41</b> List the states with which a copy of this return is filed ▶ <u>None</u>		

	Yes	No
<b>42a</b> The organization's books are in care of ▶ <u>ARNIE ALTHOFF</u> Telephone no. ▶ <u>701-242-7802</u> Located at ▶ <u>HANKINSON, ND HANKINSON ND</u> ZIP + 4 ▶ <u>58041</u>		
<b>b</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: ▶ _____	<b>42b</b>	X
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>c</b> 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: ▶ _____	<b>42c</b>	X

	Yes	No
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> — Check here . . . . . ▶ <input type="checkbox"/> N/A and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> N/A		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ. . . . .	<b>44a</b>	X
<b>b</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 . . . . .	<b>44b</b>	X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .	<b>44c</b>	X
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O . . . . .	<b>44d</b>	
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>45a</b>	X
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .	<b>45b</b>	X

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

	Yes	No
46		X

**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		
----	--	--

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

49a		
-----	--	--

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

f Total number of other employees paid over \$100,000. . . . .

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

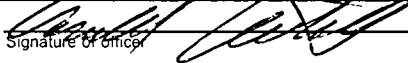
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000. . . . .

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A. . . . .

☐ Yes ☐ No

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

<b>Sign Here</b>	Signature of officer 		Date 7-16-2015		
	ARNIE ALTHOFF Type or print name and title		Finance Officer		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	STEPHEN WAGNER	STEPHEN WAGNER	7/14/2015		P00815285
	Firm's name ▶ Richels Accounting LTD	Firm's EIN ▶ 27-2766941		Phone no. (701) 642-2882	
	Firm's address ▶ Box 220 Wahpeton, ND 58074-0220				

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

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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](http://www.irs.gov/form990).

OMB No 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization

AMERICAN LEGION POST 88

Employer identification number

45-0357995

**Part I Fundraising Activities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- |  |   |
|--|---|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> 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 column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
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7						
8						
9						
10						
<b>Total</b> . . . . .						

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		BEVERAGES & HA (event type)	(event type)	None (total number)	(add column (a) through column (c))
	1 Gross receipts . . . . .	46,063.			46,063.
	2 Less: Contributions . . . . .				
	3 Gross income (line 1 minus line 2) . . . . .	46,063.			46,063.
DIRECT EXPENSES	4 Cash prizes . . . . .				
	5 Noncash prizes . . . . .				
	6 Rent/facility costs . . . . .				
	7 Food and beverages . . . . .				
	8 Entertainment . . . . .				
	9 Other direct expenses . . . . .	13,205.			13,205.
	10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				13,205.
	11 Net income summary. Subtract line 10 from line 3, column (d) . . . . .				32,858.

**Part III Gaming.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(add column (a) through column (c))
	1 Gross revenue . . . . .		43,278.		43,278.
DIRECT EXPENSES	2 Cash prizes . . . . .				
	3 Noncash prizes . . . . .				
	4 Rent/facility costs . . . . .		6,600.		6,600.
	5 Other direct expenses . . . . .		17,842.		17,842.
	6 Volunteer labor . . . . .	<input checked="" type="checkbox"/> Yes 0 % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 0 % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 0 % <input checked="" type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) . . . . .				24,442.
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . .				18,836.

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

a Is the organization licensed to conduct gaming activities in each of these states? ☒ Yes ☐ Nob If 'No,' explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☒ Nob 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 conducted in:
- |                                      |            |         |
|--------------------------------------|------------|---------|
| <b>a</b> The organization's facility | <b>13a</b> | %       |
| <b>b</b> An outside facility         | <b>13b</b> | 100.0 % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ LaVONNE ALTHOFFAddress ▶ 16662 94-1/2 ST SE, HANKINSON, 58041

- 15a** Does the organization have a contact with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No
- b** If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.
- c** If 'Yes,' enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information:Name ▶ DWIGHT BOUCHER

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

☐ 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 explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

**SCHEDULE L**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

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

OMB No 1545-0047

**2014**

**Open To Public  
Inspection**

Name of the organization

AMERICAN LEGION POST 88

Employer identification number

45-0357995

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

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

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

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

**Part II Loans to and/or From Interested Persons.**

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

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

**Part III Grants or Assistance Benefiting Interested Persons.**

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

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

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

Schedule L (Form 990 or 990-EZ) 2014

**Part IV Business Transactions Involving Interested Persons.**

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

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

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions).

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

AMERICAN LEGION POST 88

Employer identification number

45-0357995

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

Donee's Name: OTHER  
Cash Amount Given: \$ 29,291.

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

Advertising and Promotion .....	\$ 438.
BANK CHARGES .....	126.
Depreciation .....	9,842.
DUES .....	2,865.
MEETINGS .....	1,140.
MISCELLANEOUS .....	1,838.
SUPPLIES .....	6,476.
TAX & LICENSE .....	3,230.
Total	<u>\$ 25,955.</u>

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

	<u>Beginning</u>	<u>Ending</u>
Miscellaneous .....	\$ 3,584.	\$ 2,670.
Total	<u>\$ 3,584.</u>	<u>\$ 2,670.</u>

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

	<u>Beginning</u>	<u>Ending</u>
Payable to Officers, Directors, Etc. ....	\$ 20,000.	\$ 20,000.
Total	<u>\$ 20,000.</u>	<u>\$ 20,000.</u>

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

VETERANS ORGANIZATION

**Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts**

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .. .. No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .. .. No

**Application for Extension of Time To File an  
Exempt Organization Return**► **File a separate application for each return.**

OMB No 1545-1709

► **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://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](http://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, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.***Enter filer's identifying number, see instructions**

<b>Type or print</b>	Name of exempt organization or other filer, see instructions		Employer identification number (EIN) or
	AMERICAN LEGION POST 88		45-0357995
	Number, street, and room or suite number. If a P.O. box, see instructions		Social security number (SSN)
	P O BOX 88		
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions		
	HANKINSON, ND 58041-0086		

Enter the Return code for the return that this application is for (file a separate application for each return) . . . . **01**

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 (section 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 ► ARNIE ALTHOFF

Telephone No. ► 701-242-7802 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) \_\_\_\_\_. 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 8/15, 20 15, 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 \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

- 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

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions . . . . .	<b>3a</b>	\$ 0.
<b>b</b> If this application is for Forms 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 . . . . .	<b>3b</b>	\$ 0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions . . . . .	<b>3c</b>	\$ 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.