

Form **990-EZ**

**Short Form  
Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)  
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2009 calendar year, or tax year beginning **2009**, and ending **20**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization: **American Legion Post #260 (Dept of ND) Clifford Ost**  
 Number and street (or P O box, if mail is not delivered to street address) Room/suite: **c/o Elmer Schlecht 6722 62nd Ave Se**  
 City or town, state or country, and ZIP + 4: **Gackle, ND 58442**

**D** Employer identification number: **45-6017220**

**E** Telephone number: \_\_\_\_\_

**F** Group Exemption Number ▶ **0925**

◆ Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

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

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

**I** Website: ▶ \_\_\_\_\_

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

**K** Check  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts. If \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **5172**

| Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I) |   |  |      |       |
|--|---|--|------|-------|
| Revenue  | 1   | Contributions, gifts, grants, and similar amounts received . . . . .   | 1    | 2657  |
|  | 2   | Program service revenue including government fees and contracts . . . . .  | 2    | 560   |
|  | 3   | Membership dues and assessments . . . . .  | 3    | 629   |
|  | 4   | Investment income . . . . .  | 4    | 20    |
|  | 5a  | Gross amount from sale of assets other than inventory . . . . .  | 5a   |       |
|  | 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   |       |
|  | 6   | Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input checked="" type="checkbox"/>      |      |       |
|  | a   | Gross revenue (not including \$ of contributions reported on line 1) . . . . .   | 6a   | 1254  |
| b  | Less direct expenses other than fundraising expenses . . . . .                                    | 6b   | 348  |       |
| c  | Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . . | 6c   | 906  |       |
| 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 ▶ Misc \$52 ) . . . . .   | 8  | 52   |       |
| 9  | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . .                           | 9  | 4824 |       |
| Expenses   | 10  | Grants and similar amounts paid (attach schedule) . . . . .  | 10   | 234   |
|  | 11  | Benefits paid to or for members . . . . .  | 11   |       |
|  | 12  | Salaries, other compensation, and employee benefits . . . . .  | 12   |       |
|  | 13  | Professional fees and other payments to independent contractors . . . . .  | 13   |       |
|  | 14  | Occupancy, rent, utilities, and maintenance . . . . .  | 14   | 2294  |
|  | 15  | Printing, publications, postage, and shipping . . . . .  | 15   | 9     |
|  | 16  | Other expenses (describe ▶ State/National Dues \$530 ) . . . . .   | 16   | 530   |
| 17   | <b>Total expenses.</b> Add lines 10 through 16 . . . . .  | 17   | 3067 |       |
| Net Assets   | 18  | Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .  | 18   | 1757  |
|  | 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   | 33000 |
|  | 20  | Other changes in net assets or fund balances (attach explanation) . . . . .  | 20   |       |
|  | 21  | <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20 . . . . .   | 21   | 34757 |

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ (See the instructions for Part II)

|   | (A) Beginning of year | (B) End of year |
|---|-----------------------|-----------------|
| 22 Cash, savings, and investments . . . . .   | (1000)                | 22 757          |
| 23 Land and buildings . . . . .   | 25000                 | 23 25000        |
| 24 Other assets (describe ▶ Equipment & Furnishings ) . . . . .                                 | 9000                  | 24 9000         |
| 25 <b>Total assets</b> . . . . .  | 33000                 | 25 34757        |
| 26 <b>Total liabilities</b> (describe ▶ ) . . . . .   |                       | 26              |
| 27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . . | 33000                 | 27 34757        |

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**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

- |   | Yes | No |
|---|-----|----|
| 46 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 . . . . . | 46  |    |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .   | 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 address of each employee paid more than \$100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|--|--|------------------|---|--|
| -NONE-   |  |                  |   |  |
|  |  |                  |   |  |
|  |  |                  |   |  |
|  |  |                  |   |  |
|  |  |                  |   |  |
|  |  |                  |   |  |

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 address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| -NONE-   |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |

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

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

▶ Elmer Schlecht | 10-14-10  
 Signature of officer | Date  
 ▶ Commander Elmer Schlecht  
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's identifying number (See instructions) **P00638290**  
 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ **George A Zeller CPA** EIN ▶ \_\_\_\_\_  
**PO Box 291 Carson, ND 58529-0291** Phone no ▶ \_\_\_\_\_

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