

Caution: Forms printed from within Adobe Acrobat may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY

CASEY, MENDEN, FAUST & NELSON, PA
7900 WEST 78TH STREET, SUITE 450
EDINA, MN 55439

MARCH 5, 2022

AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA
20 W 12TH NO. 314
ST. PAUL, MN 55155

AMERICAN LEGION AUXILIARY, DEPT. OF MINNESOTA:

ENCLOSED IS THE ORGANIZATION'S 2020 EXEMPT ORGANIZATION
RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU
WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE
SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL
THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A
PAPER COPY OF THE RETURN TO THE IRS.

PLEASE REVIEW THE RETURN FOR COMPLETENESS AND ACCURACY.

WE HAVE ENCLOSED MAILING ENVELOPES FOR YOUR CONVENIENCE IN
FILING THE RETURN.

WE RECOMMEND THAT YOU USE CERTIFIED MAIL WITH POST MARKED
RECEIPT FOR PROOF OF TIMELY FILING.

WE HAVE PROVIDED YOU TAX ADVICE IN CONNECTION WITH THE
PREPARATION OF YOUR U.S. FEDERAL TAX RETURN AND ASSOCIATED
TAX PLANNING SERVICES WE HAVE FURNISHED. THIS ADVICE IS NOT
INTENDED OR WRITTEN TO BE USED BY ANY TAXPAYER FOR THE
PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON THE
TAXPAYER BY THE INTERNAL REVENUE SERVICE, AND IT CANNOT BE
USED BY ANY TAXPAYER FOR SUCH PURPOSE.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE
CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX
RETURN.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. WE SUGGEST
THAT YOU RETAIN THIS COPY INDEFINITELY.

SINCERELY,

SCOTT M. CALLAHAN
CERTIFIED PUBLIC ACCOUNTANT

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JULY 31, 2021

Prepared for	AMERICAN LEGION AUXILIARY, DEPT. OF MINNESOTA 20 W 12TH NO. 314 ST. PAUL, MN 55155
Prepared by	CASEY, MENDEN, FAUST & NELSON, PA 7900 WEST 78TH STREET, SUITE 450 EDINA, MN 55439-2586
Amount due or refund	NOT APPLICABLE
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	NOT APPLICABLE
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS.

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-0047

For calendar year 2020, or fiscal year beginning AUG 1, 2020, and ending JUL 31, 2021**2020**Department of the Treasury
Internal Revenue Service▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization or person subject to tax

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Taxpayer identification number

41-0121904

Name and title of officer or person subject to tax

**MARSHA BIBLE
DEPT EXECUTIVE SECRETARY****Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, or 7a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, or 7b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>1,098,761.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here ▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here ▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above organization or ☐ I am a person subject to tax with respect to (name of organization) _____, (EIN) _____ and that I have examined a copy

of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **CASEY, MENDEN, FAUST & NELSON, PA** to enter my PIN **54321**
ERO firm name Enter five numbers, but
do not enter all zeros

as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

41090912345**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **SCOTT M. CALLAHAN**Date ▶ **03/05/22**

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2020)

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

OMB No. 1545-0047

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request 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/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. AMERICAN LEGION AUXILIARY, DEPT. OF MINNESOTA	Taxpayer identification number (TIN) 41-0121904
	Number, street, and room or suite no. If a P.O. box, see instructions. 20 W 12TH, NO. 314	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ST. PAUL, MN 55155	

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

0	1
---	---

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

MARSHA BIBLE - STATE VETERANS SERVICE BLDG 20 W 12TH,

- The books are in the care of ► **#314 - ST. PAUL, MN 55155**

Telephone No. ► **651-224-7634**

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 TINs of all members the extension is for.

- 1** I request an automatic 6-month extension of time until **JUNE 15, 2022**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year _____ or► ☒ tax year beginning **AUG 1, 2020**, and ending **JUL 31, 2021**.

- 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 Forms 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 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.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (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.

EXTENDED TO JUNE 15, 2022

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)

OMB No. 1545-0047

2020Open to Public
Inspection

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.**A** For the 2020 calendar year, or tax year beginning **AUG 1, 2020** and ending **JUL 31, 2021****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**AMERICAN LEGION AUXILIARY, DEPT. OF MINNESOTA**

Doing business as

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

20 W 12THRoom/suite
314

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

ST. PAUL, MN 55155**F** Name and address of principal officer: **MARSHA BIBLE****SAME AS C ABOVE****D** Employer identification number**41-0121904****E** Telephone number**(651) 224-7634****G** Gross receipts \$**1,098,761.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ▶ **0964****I** Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (**19**) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.MNALA.ORG****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 SUPPORT LOCAL AND NATIONAL UNITS AND DESIGNATED ACTIVITIES OF VETERANS AND THEIR FAMILIES.		
	2	Check this box <input type="checkbox"/> 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	15
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	4
	6	Total number of volunteers (estimate if necessary)	6	11410
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	989,475.	877,219.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	65,331.	71,960.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	116,855.	149,582.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	0.
	12		1,171,661.	1,098,761.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	8,000.	13,000.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	228,738.	219,615.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	840,966.	712,006.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,077,704.	944,621.
19	Revenue less expenses. Subtract line 18 from line 12	93,957.	154,140.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	2,542,461.	2,912,289.
	22	Net assets or fund balances. Subtract line 21 from line 20	98,520.	161,834.
22		2,443,941.	2,750,455.	

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		Date		
	MARSHA BIBLE, DEPT. EXECUTIVE SECRETARY Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	SCOTT M. CALLAHAN	SCOTT M. CALLAHAN	03/05/22		P00871234
	Firm's name ▶ CASEY, MENDEN, FAUST & NELSON, PA	Firm's EIN ▶ 41-1535741			
	Firm's address ▶ 7900 WEST 78TH STREET, SUITE 450 EDINA, MN 55439-2586		Phone no. 952-946-7900		

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
AMERICAN LEGION AUXILIARY, DEPARTMENT OF MINNESOTA IS A STATE VETERANS ORGANIZATION OF MEN AND WOMEN WHO ARE DIRECT DESCENDANTS OF THOSE WHO SERVED ON ACTIVE DUTY IN THE ARMED FORCES OF THE UNITED STATES DURING SPECIFIED DATES AS PRESCRIBED BY CONGRESS.

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 \$)
PROGRAM SERVICES OF AMERICAN LEGION AUXILIARY, DEPARTMENT OF MINNESOTA ARE TO ADMINISTRATIVELY SUPPORT LOCAL AND NATIONAL UNITS AND SUPPORT DESIGNATED ACTIVITIES OF VETERANS AND THEIR FAMILIES.

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

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

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Form 990 (2020)

41-0121904 Page **3**

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)? <i>If "Yes," complete Schedule A</i>	1	X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	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? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>	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? <i>If "Yes," complete Schedule C, Part III</i>	5	X
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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	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? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>	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? <i>If "Yes," complete Schedule D, Part VIII</i>	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? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a 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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	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? <i>If "Yes," complete Schedule G, Part I</i>	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? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Form 990 (2020)

41-0121904 Page **4**

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete Schedule J		X
24a 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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		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?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part I		
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		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, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a 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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
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? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

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		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Form 990 (2020)

41-0121904 Page **5**

Part V **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
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	2a 4		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
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)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
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?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a 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?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b 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	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			

Form **990** (2020)

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Form 990 (2020)

41-0121904 Page **6**

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 on 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	1a	15	
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 on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	1b	15	
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?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6	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?	7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	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 on Schedule O	9		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?	10a	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?	10b	X	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		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	12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	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	15a	X	
b Other officers or key employees of the organization	15b	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?	16a		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?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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 on Schedule O)

19 Describe on 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, address, and telephone number of the person who possesses the organization's books and records ▶
MARSHA BIBLE - 651-224-7634
STATE VETERANS SERVICE BLDG 20 W 12TH, #314, ST. PAUL, MN 55155

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check 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. See instructions for the order in which to list the persons above.

☐ 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 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) MARSHA BIBLE EXECUTIVE SECRETARY	40.00			X				45,471.	0.	7,421.
(2) MARY HENDRICKSON DEPARTMENT PRESIDENT	3.00	X		X				20,000.	0.	0.
(3) RALEEN TOLZMANN NATIONAL EXECUTIVE COMMITTEEMAN	3.00	X		X				0.	0.	0.
(4) PATTI COLEMAN FIRST VICE PRESIDENT	3.00	X		X				0.	0.	0.
(5) WANDA PRESCHER 1ST DISTRICT PRESIDENT	3.00	X						0.	0.	0.
(6) ROBIN OLSON 2ND DISTRICT PRESIDENT	3.00	X						0.	0.	0.
(7) LINDA KELLY 3RD DISTRICT PRESIDENT	3.00	X						0.	0.	0.
(8) SANDY GIBSON 4TH DISTRICT PRESIDENT	3.00	X						0.	0.	0.
(9) MARY YOUNKIN 5TH DISTRICT PRESIDENT	3.00	X						0.	0.	0.
(10) ROBERTA ELVECROG 6TH DISTRICT PRESIDENT	3.00	X						0.	0.	0.
(11) LORRAINE WIGEN 7TH DISTRICT PRESIDENT	3.00	X						0.	0.	0.
(12) SUE KORHONEN 8TH DISTRICT PRESIDENT	3.00	X						0.	0.	0.
(13) PAT HANSON 9TH DISTRICT PRESIDENT	3.00	X						0.	0.	0.
(14) BRANDI CHRISTENSEN 10TH DISTRICT PRESIDENT	3.00	X						0.	0.	0.
(15) JEAN WALKER IMMEDIATE PAST DEPARTMENT PRESIDENT	3.00	X		X				0.	0.	0.
(16) MARY KUPERUS 2ND VICE PRESIDENT	3.00	X		X				0.	0.	0.
(17) CHERYL NYMANN CHAPLAIN	3.00			X				0.	0.	0.

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Form 990 (2020)

41-0121904 Page **8**

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
(18) KARLA OTTERNESS HISTORIAN	3.00			X				0.	0.	0.
(19) LUANN MARSCHEL SERGEANT AT ARMS	3.00			X				0.	0.	0.
(20) NORMA TRAMM PARLIAMENTARIAN	3.00			X				0.	0.	0.
(21) CATHY RADIL TREASURER	40.00			X				0.	0.	0.
1b Subtotal								65,471.	0.	7,421.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								65,471.	0.	7,421.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Form **990** (2020)

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Form 990 (2020)

41-0121904 Page **9**

Part VIII Statement of Revenue

Check 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	1 a Federated campaigns	1a					
	b Membership dues	1b	627,690.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	35,270.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	214,259.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a <u>GIRLS STATE</u>	Business Code 561000		42,650.	42,650.		
	b <u>POPPY WORKROOM</u>	453220		29,310.	29,310.		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			71,960.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			149,582.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real	(ii) Personal			
b Less: rental expenses		6b					
c Rental income or (loss)		6c					
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities	(ii) Other			
b Less: cost or other basis and sales expenses		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions						

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Form 990 (2020)

41-0121904 Page **10**

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 domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	13,000.			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	95,482.			
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	68,920.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	9,328.			
9 Other employee benefits	32,589.			
10 Payroll taxes	13,296.			
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	9,950.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	31,043.			
12 Advertising and promotion				
13 Office expenses	66,702.			
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	44,610.			
20 Interest	1,055.			
21 Payments to affiliates	298,773.			
22 Depreciation, depletion, and amortization	20,323.			
23 Insurance	7,988.			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM EXPENSES	148,100.			
b OTHER	55,484.			
c DEPARTMENT PRESIDENT	27,978.			
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	944,621.			
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)

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Form 990 (2020)

41-0121904 Page **11**

Part X Balance Sheet

Check 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	56,510.	1	34,259.
	2 Savings and temporary cash investments	26,758.	2	2,995.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	7,276.	4	1,806.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	6,779.	8	14,966.
	9 Prepaid expenses and deferred charges	1,967.	9	829.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	139,207.		
	b Less: accumulated depreciation	130,308.		
	11 Investments - publicly traded securities	23,593.	10c	8,899.
	12 Investments - other securities. See Part IV, line 11	2,384,080.	11	2,806,434.
	13 Investments - program-related. See Part IV, line 11	35,498.	12	42,101.
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,542,461.	15		
17 Accounts payable and accrued expenses	2,542,461.	16	2,912,289.	
18 Grants payable	36,756.	17	25,407.	
19 Deferred revenue		18		
20 Tax-exempt bond liabilities		19		
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20		
22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21		
23 Secured mortgages and notes payable to unrelated third parties		22		
24 Unsecured notes and loans payable to unrelated third parties	26,494.	23	3,825.	
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	35,270.	24	132,602.	
26 Total liabilities. Add lines 17 through 25	98,520.	25	161,834.	
27 Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
28 Net assets without donor restrictions	1,675,935.	26	1,951,138.	
29 Net assets with donor restrictions	768,006.	27	799,317.	
30 Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
31 Capital stock or trust principal, or current funds		28		
32 Paid-in or capital surplus, or land, building, or equipment fund		29		
33 Retained earnings, endowment, accumulated income, or other funds		30		
34 Total net assets or fund balances	2,443,941.	31	2,750,455.	
35 Total liabilities and net assets/fund balances	2,542,461.	32	2,912,289.	

Form **990** (2020)

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Form 990 (2020)

41-0121904 Page **12**

Part XI Reconciliation of Net Assets

Check 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	1,098,761.
2	Total expenses (must equal Part IX, column (A), line 25)	2	944,621.
3	Revenue less expenses. Subtract line 2 from line 1	3	154,140.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,443,941.
5	Net unrealized gains (losses) on investments	5	295,935.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-143,561.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,750,455.

Part XII Financial Statements and Reporting

Check 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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ 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? _____ 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b	Were the organization's financial statements audited by an independent accountant? _____ 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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
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 on Schedule O.	2c	X
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? _____	3a	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 on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form **990** (2020)

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Name of the organization

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Employer identification number

41-0121904

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(19) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization AMERICAN LEGION AUXILIARY, DEPT. OF MINNESOTA	Employer identification number 41-0121904
--	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A	\$ 37,500.	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

41-0121904

Part II

[illegible]

Name of organization AMERICAN LEGION AUXILIARY, DEPT. OF MINNESOTA	Employer identification number 41-0121904
--	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ► \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization **AMERICAN LEGION AUXILIARY, DEPT. OF MINNESOTA**

Employer identification number
41-0121904

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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 7/25/06, 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, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB 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 FASB 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) Revenue included on 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2020

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Schedule D (Form 990) 2020

41-0121904 Page **3**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on 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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on 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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on 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" on 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) CONTRACT LIABILITY - MEMBERSHIP	
(3) DUES	132,602.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	132,602.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☒

Schedule D (Form 990) 2020

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Schedule D (Form 990) 2020

41-0121904 Page **4**

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	1,160,710.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	295,935.
b	Donated services and use of facilities	2b	64,787.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	360,722.
3	Subtract line 2e from line 1	3	799,988.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	298,773.
c	Add lines 4a and 4b	4c	298,773.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	1,098,761.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	710,634.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	64,787.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	64,787.
3	Subtract line 2e from line 1	3	645,847.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	298,773.
c	Add lines 4a and 4b	4c	298,773.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	944,620.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

PART X, LINE 2: THE AUXILIARY IS CLASSIFIED AS A TAX-EXEMPT ORGANIZATION UNDER SECTION (C) (19) OF THE INTERNAL REVENUE CODE AND, ACCORDINGLY, IS NOT SUBJECT TO FEDERAL INCOME TAXES. AS SUCH, IT IS SUBJECT TO FEDERAL AND STATE INCOME TAXES ON NET UNRELATED BUSINESS INCOME. THE AUXILIARY CURRENTLY HAS NO UNRELATED BUSINESS INCOME.

THE AUXILIARY IS REQUIRED TO ASSESS WHETHER IT IS MORE LIKELY THAN NOT THAT A TAX POSITION WILL BE SUSTAINED UPON EXAMINATION OF THE TECHNICAL MERITS OF THE POSITION, ASSUMING THE TAXING AUTHORITY HAS FULL KNOWLEDGE OF ALL INFORMATION. IF THE TAX POSITION DOES NOT MEET THE MORE-LIKELY-THAN-NOT RECOGNITION THRESHOLD, THE BENEFIT OF THAT POSITION

Part XIII Supplemental Information (continued)

IS NOT RECOGNIZED IN THE FINANCIAL STATEMENTS. THE AUZILIARY HAS
DETERMINED THERE ARE NO AMOUNTS TO RECORD AS ASSETS OR LIABILITIES RELATED
TO UNCERTAIN TAX POSITIONS.

FEDERAL AND STATE TAXING AUTHORITIES GENERALLY HAVE THE RIGHT TO EXAMINE
RETURNS FOR THREE YEARS FROM THE DATE OF FILING. ANY INTEREST OR
PENALTIES INCURRED BY THE AUXILIARY WOULD BE INCLUDED IN OPERATING
EXPENSES IN THE ACCOMPANYING FINANCIAL STATEMENTS. NO INTEREST OR
PENALTIES ARE REFLECTED IN THE 2020 AND 2019 FINANCIAL STATEMENTS.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

PAYMENTS TO AFFILIATES - NATIONAL DUES 298,773.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

PAYMENTS TO AFFILIATES - NATIONAL DUES 298,773.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization **AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Employer identification number
41-0121904

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶
- 3** Enter total number of other organizations listed in the line 1 table ▶

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

Schedule I (Form 990) 2020

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIP.	13	13,000.	0.	N/A	N/A

[illegible]

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA

Employer identification number
41-0121904

FORM 990, PART VI, SECTION A, LINE 1:

THE DEPARTMENT EXECUTIVE COMMITTEE SHALL CONSIST OF THE DEPARTMENT
PRESIDENT, IMMEDIATE PAST DEPARTMENT PRESIDENT, DEPARTMENT FIRST VICE
PRESIDENT, DEPARTMENT SECOND VICE PRESIDENT, NATIONAL EXECUTIVE COMMITTEE
AND THE DISTRICT PRESIDENTS.

ALL PAST NATIONAL PRESIDENTS FROM MINNESOTA SHALL BE EX-OFFICIO MEMBERS
WITHOUT VOTE. THE DEPARTMENT EXECUTIVE SECRETARY SHALL BE AN EX-OFFICIO
WITHOUT VOTE.

THE DEPARTMENT EXECUTIVE COMMITTEE SHALL HAVE THE POWER TO TRANSACT ANY
BUSINESS THAT WOULD COME BEFORE A DEPARTMENT CONVENTION IF IT SHOULD BECOME
IMPOSSIBLE TO HOLD A DEPARTMENT CONVENTION, PROVIDED THE EXECUTIVE
COMMITTEE IN PLANNING THE NOMINATION AND ELECTION OF DEPARTMENT OFFICERS
EVOLVE A METHOD PERMITTING THE UNITS A VOICE AND VOTE IN THE NOMINATION AND
ELECTION OF OFFICERS.

FORM 990, PART VI, SECTION A, LINE 6:

MEMBERSHIP IN THE AMERICAN LEGION AUXILIARY SHALL BE LIMITED TO THE:

(1) GRANDMOTHERS, MOTHERS, SISTERS, SPOUSES, AND DIRECT AND ADOPTED FEMALE
DESCENDANTS OF MEMBERS OF THE AMERICAN LEGION; AND

(2) GRANDMOTHERS, MOTHERS, SISTERS, SPOUSES, AND DIRECT AND ADOPTED FEMALE
DESCENDANTS OF ALL MEN AND WOMEN WHO SERVED IN EITHER OF THE FOLLOWING
PERIODS: APRIL 6, 1917 TO NOVEMBER 11, 1918 AND ANY TIME AFTER DECEMBER 7,
1941 WHO, BEING A CITIZEN OF THE UNITED STATES AT THE TIME OF THEIR ENTRY
THERIN SERVED ON ACTIVE DUTY IN THE ARMED FORCES FOR ANY OF THE GOVERNMENTS
ASSOCIATED WITH THE UNITED STATES DURING EITHER ELIGIBILITY PERIODS AND

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

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

Name of the organization **AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Employer identification number
41-0121904

DIED IN THE LINE OF DUTY OR AFTER HONORABLE DISCHARGE;

(3) GRANDMOTHERS, MOTHERS, SISTERS, SPOUSES, AND DIRECT AND ADOPTED FEMALE DESCENDANTS OF ALL MEN AND WOMEN WHO WERE IN THE ARMED FORCES OF THE UNITED STATES DURING EITHER OF THE FOLLOWING PERIODS: APRIL 6, 1917, TO NOVEMBER 11, 1918; AND ANY TIME AFTER DECEMBER 7, 1941 WHO SERVED ON ACTIVE DUTY IN THE ARMED FORCES OF THE UNITED STATES DURING EITHER ELIGIBILITY PERIODS AND DIED IN THE LINE OF DUTY OR AFTER HONORABLE DISCHARGE; AND

(4) TO THOSE WOMEN WHO OF THEIR OWN RIGHT ARE ELIGIBLE FOR MEMBERSHIP IN THE AMERICAN LEGION. A WOMAN WHO IS ELIGIBLE FOR AMERICAN LEGION MEMBERSHIP IS ELIGIBLE TO JOIN THE AMERICAN LEGION AUXILIARY REGARDLESS OF WHETHER OR NOT SHE IS A MEMBER OF THE AMERICAN LEGION. HOWEVER, ELIGIBILITY OF HER FEMALE RELATIVES (SISTER, MOTHER, DIRECT DESCENDANTS) AND/OR SPOUSE DEPENDS UPON HER MEMBERSHIP IN THE AMERICAN LEGION.

FORM 990, PART VI, SECTION A, LINE 7A:

THE FOLLOWING OFFICERS SHALL BE ELECTED ANNUALLY AT THE DEPARTMENT CONVENTION BY A PLURALITY VOTE OF THE DELEGATES PRESENT AND VOTING: DEPARTMENT PRESIDENT, DEPARTMENT FIRST VICE PRESIDENT AND DEPARTMENT SECOND VICE PRESIDENT. THE FOLLOWING OFFICERS SHALL BE ELECTED BIANNUALLY AT THE DEPARTMENT CONVENTION HELD IN AN EVEN NUMBERED YEAR BY A PLURALITY VOTE OF THE DELEGATES PRESENT AND VOTING: THE NATIONAL EXECUTIVE COMMITTEEWOMAN AND ALTERNATE NATIONAL EXECUTIVE COMMITTEEWOMAN.

THE ALTERNATE NATIONAL EXECUTIVE COMMITTEEWOMAN ELECTED IN 2020 SHALL HOLD THAT OFFICE FOR ONE YEAR ONLY TO ACCOMPLISH THE CHANGE TO THE SAME CYCLE ELECTION WITH THE NATIONAL EXECUTIVE COMMITTEEWOMAN, AND THAT AFTER THE CLOSE OF THE 2020 DEPARTMENT CONVENTION THE REFERENCE TO THE 2020 ELECTION MAY BE REMOVED FROM THE CONSTITUTION WITHOUT VOTE.

Name of the organization	AMERICAN LEGION AUXILIARY, DEPT. OF MINNESOTA	Employer identification number	41-0121904
--------------------------	---	--------------------------------	------------

FORM 990, PART VI, SECTION A, LINE 7B:

OPEN BALLOT TAKES PLACE; OFFICER'S ARE ELECTED BY THE MAJORITY VOTE. THE CONSTITUTION CAN BE AMENDED BY A TWO-THIRDS VOTE OF THE MEMBERS PRESENT.

FORM 990, PART VI, SECTION B, LINE 11B:

THE DEPARTMENT SECRETARY AND THE DEPARTMENT TREASURER WILL CONDUCT A DETAILED REVIEW OF THE FORM 990 PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

THE CONFLICT OF INTEREST POLICY COVERS EACH DIRECTOR, PRINCIPAL OFFICER AND MEMBER OF A COMMITTEE WITH BOARD DELEGATED POWERS. COVERED INDIVIDUALS ARE REQUIRED TO ANNUALLY SIGN A STATEMENT THAT CONFIRMS THEY HAVE RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY, READ AND UNDERSTANDS THE POLICY, HAS AGREED TO COMPLY WITH THE POLICY, ADHERES TO THE DUTY TO DISCLOSE CLAUSE OF THE POLICY, AND AGREES TO COMPLETE PERIODIC REVIEWS OF RELATIONSHIPS THAT MAY GIVE RISE TO CONFLICTS OF INTEREST.

INDIVIDUALS WITH POTENTIAL CONFLICTS OF INTEREST MUST DISCLOSE THE EXISTENCE OF THE FINANCIAL INTEREST AND WILL BE GIVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO A PRINCIPAL OFFICER, OR MEMBER OF A COMMITTEE WITH BOARD DELEGATED POWERS CONSIDERING THE PROPOSED TRANSACTION OR ARRANGEMENT. AFTER DISCLOSURE OF THE FINANCIAL INTEREST AND ALL MATERIAL FACTS, AND AFTER ANY DISCUSSION WITH THE INTERESTED PERSON, HE/SHE WILL LEAVE THE BOARD OR COMMITTEE MEETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED UPON. THE REMAINING BOARD OR COMMITTEE MEMBERS SHALL DETERMINE IF A CONFLICT EXISTS. CONFLICTED INDIVIDUALS SHALL NOT BE PRESENT FOR THE DISCUSSION TO DETERMINE IF A

Name of the organization **AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Employer identification number
41-0121904

CONFLICT EXISTS, NOR VOTE ON THE PROPOSED TRANSACTION OR ARRANGEMENT.

THE MINUTES OF THE MEETINGS SHALL CONTAIN: THE NAMES OF INDIVIDUALS WHO
DISCLOSED OR OTHERWISE WERE FOUND TO HAVE A FINANCIAL INTEREST IN
CONNECTION WITH AN ACTUAL OR POTENTIAL CONFLICT OF INTEREST, THE NATURE OF
THE INTEREST, ANY ACTION TAKEN TO DETERMINE WHETHER A CONFLICT OF INTEREST
WAS PRESENT, AND THE GOVERNING BODY OR COMMITTEE'S DECISION AS TO WHETHER A
CONFLICT OF INTEREST IN FACT EXISTED, THE NAMES OF INDIVIDUALS PRESENT FOR
DISCUSSION AND VOTING RELATING TO THE TRANSACTION OR ARRANGEMENT, THE
CONTENT OF THE DISCUSSION, AND A RECORD OF THE VOTE.

FORM 990, PART VI, SECTION B, LINE 15:

PROCESS FOR DETERMINING COMPENSATION IS DONE BY THE FINANCE COMMITTEE; USED
LOCAL ORGANIZATION COMPENSATION INFORMATION AND SECRETARIES OF OTHER
AUXILIARY (DEPARTMENT) TO DETERMINE COMPENSATION. THIS PROCESS OCCURRED IN
2019.

FORM 990, PART VI, SECTION C, LINE 19:

THE AUXILIARY MAKES ITS GOVERNING DOCUMENTS, FINANCIAL STATEMENTS, AND
CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC UPON REQUEST.

2020 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	HP LASER PRINTER	08/27/10	SL	5.00	HY	17	1,166.				1,166.	1,166.		0.	1,166.
2	BROTHER MFC-7860DW PRINTER/SCANNER/FAX	08/17/11	SL	5.00	HY	17	445.				445.	445.		0.	445.
3	APC SMART-UPS 1500 TOWER	08/23/11	SL	5.00	HY	17	585.				585.	585.		0.	585.
4	3 YR SERVICE CONTRACTS ON (2) NEW NOTEBOOKS	02/17/12	SL	5.00	HY	17	430.				430.	430.		0.	430.
5	HP SB ELITE CMT DESKTOP COMPUTER	03/15/12	SL	5.00	HY	17	859.				859.	859.		0.	859.
6	HP MSM410 WIRELESS SYSTEM	03/15/12	SL	5.00	HY	17	425.				425.	425.		0.	425.
7	(2) HP SB PROBOOK 6460B COMPUTERS	03/15/12	SL	5.00	HY	17	1,610.				1,610.	1,610.		0.	1,610.
8	(2) SMART BUY DOCKING STATIONS	03/15/12	SL	5.00	HY	17	290.				290.	290.		0.	290.
9	NEW ALA WEBSITE	04/13/12	SL	5.00	HY	17	5,100.				5,100.	5,100.		0.	5,100.
10	CANOSCAN LIDE 700F SCANNER	06/22/12	SL	5.00	HY	17	130.				130.	130.		0.	130.
11	FINEPIX T410 DIGITAL CAMERA	07/10/12	SL	5.00	HY	17	180.				180.	180.		0.	180.
12	INTUIT QUICKBOOKS 2013 W/ 3 LICENSES	03/12/13	SL	3.00	HY	17	1,033.				1,033.	1,033.		0.	1,033.
13	XEROX-COPIER #5632	06/20/08	SL	5.00	HY	17	8,744.				8,744.	8,744.		0.	8,744.
14	(1) EURO TECH-TASK MANAGER OFFICE CHAIR	09/15/11	SL	5.00	HY	17	300.				300.	300.		0.	300.
15	(3) FUSION CHAIRS	11/18/11	SL	5.00	HY	17	897.				897.	897.		0.	897.
16	(1) RECTANGULAR FLOOR MAT	11/18/11	SL	5.00	HY	17	230.				230.	230.		0.	230.
17	KENMORE REFRIGERATOR	12/15/11	SL	5.00	HY	17	505.				505.	505.		0.	505.
18	HONEYWELL QUIETCARE HUMIDIFIER	12/15/11	SL	5.00	HY	17	237.				237.	237.		0.	237.

028111 04-01-20

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2020 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
19	PITNEY BOWES POSTAGE MACHINE CONNECT+ 1000 SERIES	11/27/12	SL	5.00	HY	17	6,092.				6,092.	6,092.		0.	6,092.
20	AUSA TRANSFORMER BOOK-TABLET	02/27/14	SL	5.00	HY	17	533.				533.	529.		0.	529.
21	DELL COMPUTER - SANDY	04/07/16	SL	5.00	HY	17	598.				598.	581.		17.	598.
22	DELL COMPUTER - JAN	04/07/16	SL	5.00	HY	17	598.				598.	580.		18.	598.
23	SHARP COPIER MX	10/01/16	SL	5.00	HY	17	100,970.				100,970.	77,410.		20,194.	97,604.
24	SERVER VELOCITY TECH	01/30/18	SL	5.00	HY	17	1,621.				1,621.	1,621.		0.	1,621.
25	2021 SERVER & FIREWALL	06/16/21	SL	5.00	MQ	19B	5,628.				5,628.			94.	94.
	* TOTAL 990 PAGE 10 DEPR						139,206.				139,206.	109,979.		20,323.	130,302.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						133,578.			0.	133,578.	109,979.			130,208.
	ACQUISITIONS						5,628.			0.	5,628.	0.			94.
	DISPOSITIONS/RETIRED						0.			0.	0.	0.			0.
	ENDING BALANCE						139,206.			0.	139,206.	109,979.			130,302.
	ENDING ACCUM DEPR											130,302.			
	ENDING BOOK VALUE											8,904.			

028111 04-01-20

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Depreciation and Amortization
 (Including Information on Listed Property) 990

OMB No. 1545-0172

2020
 Attachment
 Sequence No. **179**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return AMERICAN LEGION AUXILIARY, DEPT. OF MINNESOTA	Business or activity to which this form relates FORM 990 PAGE 10	Identifying number 41-0121904
---	--	---

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,040,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,590,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2020	17	20,229.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		5,628.	5 YRS.	MQ	SL	94.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	20,323.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**AMERICAN LEGION AUXILIARY, DEPT. OF
MINNESOTA**

Form 4562 (2020)

41-0121904 Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
	:	:	%					
	:	:	%					
	:	:	%					
27 Property used 50% or less in a qualified business use:								
	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles)	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
31 Total commuting miles driven during the year ...												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year:					
	:	:			
	:	:			
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44