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Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

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

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2013 calendar year, or tax year beginning 01-01-2013, and ending 12-31-2013

B Check if applicable

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

C Name of organization: AMERICAN LEGION RAINBOW POST NO 2
Number and street (or P O box, if mail is not delivered to street address) Room/suite: 716 S 4TH ST
City or town, state or province, country, and ZIP or foreign postal code: COUNCIL BLUFFS, IA 515036537

D Employer identification number

42-0706204

E Telephone number

(712) 325-4874

F Group Exemption Number

G Accounting Method: [] Cash [x] Accrual Other (specify)

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

I Website: N/A

J Tax-exempt status (check only one): [] 501(c)(3) [x] 501(c)(19) (insert no) [] 4947(a)(1) or [] 527

K Form of organization: [x] Corporation [] Trust [] Association [] Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. Total: \$187,968

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I [x]

Table with 21 rows and 2 columns. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21). Values range from 4,096 to 157,126.

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

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

| | (A) Beginning of year | (B) End of year |
|--|-----------------------|-------------------|
| 22 Cash, savings, and investments | 60,346 | 22 38,007 |
| 23 Land and buildings | 114,238 | 23 113,411 |
| 24 Other assets (describe in Schedule O) | 5,516 | 24 9,081 |
| 25 Total assets | 180,100 | 25 160,499 |
| 26 Total liabilities (describe in Schedule O) | 2,760 | 26 3,373 |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 177,340 | 27 157,126 |

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

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

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

What is the organization's primary exempt purpose?
SUPPORT OF MILITARY MEMBERS

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

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

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

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

| (a) Name and title | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---------------------------|--|--|---|--|
| See Additional Data Table | | | | |
| | | | | |
| | | | | |
| | | | | |

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the

instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

Form 990-EZ (2013) Part V Other Information. Questions 33-45b regarding significant activities, changes, income, political expenditures, loans, and controlled entities.

| | | |
|----|-----|----|
| | Yes | No |
| 46 | | No |

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

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

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

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

| | | |
|-----|-----|----|
| | Yes | No |
| 47 | | |
| 48 | | |
| 49a | | |
| 49b | | |

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

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

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

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

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

| (a) Name and title of each employee | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|--|---|---|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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

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

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

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

52 Did the organization complete Schedule A? **NOTE:** All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A Yes No

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

Sign Here *****
Signature of officer
BRADLEY POWELL COMMANDER
Type or print name and title
2014-11-05
Date

Paid Preparer Use Only
Print/Type preparer's name: SHARON K BLAHA
Preparer's signature: _____
Date: 2014-11-07
Check if self-employed
PTIN: P00019798
Firm's name: DICKINSON & CLARK CPAS PC
Firm's EIN: 42-1359494
Firm's address: 533 S MAIN STREET
COUNCIL BLUFFS, IA 515036508
Phone no: (712) 328-2600

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

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2013

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ. See separate instructions.

Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization AMERICAN LEGION RAINBOW POST NO 2

Employer identification number 42-0706204

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

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

- a Mail solicitations, b Internet and email solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Includes rows 1-10 and a Total row.

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

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

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events |
|---|--|--------------|--------------|------------------|-------------------------------|
| | | (event type) | (event type) | (total number) | (add col (a) through col (c)) |
| Revenue | 1 Gross receipts | | | | |
| | 2 Less Contributions | | | | |
| | 3 Gross income (line 1 minus line 2) | | | | |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | | | | |
| | 10 Direct expense summary Add lines 4 through 9 in column (d) ▶ | | | | () |
| 11 Net income summary Subtract line 10 from line 3, column (d) ▶ | | | | | |

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

| | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col (a) through col (c)) |
|--|--|--|--|------------------|--|
| | | 1 Gross revenue | | | 24,568 |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Non-cash prizes | | | 25,490 | 25,490 |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| 6 Volunteer labor | <input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No | <input checked="" type="checkbox"/> Yes 100.000 % <input type="checkbox"/> No | | |
| 7 Direct expense summary Add lines 2 through 5 in column (d) ▶ | | | | 25,490 | |
| 8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶ | | | | -922 | |

9 Enter the state(s) in which the organization operates gaming activities IA

a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain _____

Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in

| | | |
|--------------------------------------|------------|-----------|
| a The organization's facility | 13a | 100.000 % |
| b An outside facility | 13b | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ AMERICAN LEGION POST 2

Address ▶ 716 4TH ST
COUNCIL BLUFFS, IA 515036537

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ DEB STARNES

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ VERIFY THE GAMBLING PROCEEDS

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

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 to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
AMERICAN LEGION RAINBOW POST NO 2

Employer identification number

42-0706204

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--------------------------------|--|
| FORM 990-EZ, PART I, LINE 8 | OTHER INCOME 1,160 TOTAL 1,160 |
| FORM 990-EZ, PART I, LINE 10 | IOWA DEPT OF AMERICAN LEGION DUES 17,229 210 WALNUT ST DES MOINES IA 50309 |
| FORM 990-EZ, PART I, LINE 16 | EXPENSES ADVERTISING 469 INSURANCE 7,199 SUPPLIES 4,674 POSTAGE 1,063 NEWSLETTER 813 ADJUTANT FEE 2,100 MISCELLANEOUS PROGRAMS EX 11,376 LICENSES & PERMITS 311 DEPRECIATION 6,949 BANK CHARGES 244 SECURITY 682 JANITORIAL 3,330 TOTAL 39,210 |
| FORM 990-EZ, PART II, LINE 24 | INVENTORIES FOR SALE OR USE 4,772 5,275 PREPAID EXPENSES AND DEFERRED CHARGES 0 1,114 EQUIPMENT 86,798 89,428 LESS ACCUMULATED DEPRECIATION 86,054 86,736 TOTAL 5,516 9,081 |
| FORM 990-EZ, PART II, LINE 26 | ACCOUNTS PAYABLE AND ACCRUED EXPENSES 2,760 3,373 |
| FORM 990-EZ, PART III, LINE 31 | SUPPORT OF MILITARY MEMBERS |

TY 2013 Compensation Explanation

Name: AMERICAN LEGION RAINBOW POST NO 2

EIN: 42-0706204

| Person Name | Explanation |
|------------------|-------------|
| VERGIL STEENBOCK | |
| CURT SMITH | |
| CURT SMITH | |
| ROGER FRIEZE | |
| RUSS SLATE | |
| DAVE CLAYTON | |
| GREG CASADY | |

Additional Data

Software ID:

Software Version:

EIN: 42-0706204

Name: AMERICAN LEGION RAINBOW POST NO 2

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

| (A) Name and address | (B) Title and average hours per week devoted to position | (C) Compensation (If not paid, enter -0-.) | (D) Contributions to employee benefit plans & deferred compensation | (E) Expense account and other allowances |
|-------------------------------|--|--|---|--|
| VERGIL STEENBOCK COMMANDER | 10 00 | 0 | | |
| CURT SMITH ADJUTANT | 5 00 | 0 | | |
| CURT SMITH FINANCE OFFI | 5 00 | 0 | | |
| ROGER FRIEZE 1ST VICE COM | 5 00 | 0 | | |
| RUSS SLATE 2ND VICE COM | 2 00 | 0 | | |
| DAVE CLAYTON CHAPLAIN | 2 00 | 0 | | |
| GREG CASADY SARGENT AT A | 2 00 | 0 | | |