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Short Form

OMB No. 1545-1150

Return of Organization Exempt From Income Tax

2014

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

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning

, 2014, and ending

, 20

B Check if applicable:

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

C Name of organization

The American Legion Post 0261 Redfield

D Employer identification number

42-6076879

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

Room/suite

P O. Box 304

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

Redfield, Iowa 50233

E Telephone number

515-689-7862

F Group Exemption
Number ►G Accounting Method: Cash Accrual Other (specify) ►

I Website: ►

J Tax-exempt status (check only one) - 501(c)(3) 501(c) (19) (insert no.) 4947(a)(1) or 527H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets

(Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$

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

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

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	5434.00
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	1145.00
	4 Investment income	4	17.00
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		
	6 Gaming and fundraising events	5c	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ 5434.00 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
Expenses	c Less: direct expenses from gaming and fundraising events	6c	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	22894.00
	7a Gross sales of inventory, less returns and allowances	7a	48148.00
	b Less: cost of goods sold	7b	25254.00
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		
	8 Other revenue (describe in Schedule O)	7c	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	8	
	10 Grants and similar amounts paid (list in Schedule O)	9	29490.00
	11 Benefits paid to or for members	10	18820.00
	12 Salaries, other compensation, and employee benefits	11	1310.00
Net Assets	13 Professional fees and other payments to independent contractors	12	
	14 Occupancy, rent, utilities, and maintenance	13	1016.00
	15 Printing, publications, postage, and shipping	14	8344.00
	16 Other expenses (describe in Schedule O)	15	
	17 Total expenses. Add lines 10 through 16	16	4225.00
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	17	33715.00
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	18	-4225.00
	20 Other changes in net assets or fund balances (explain in Schedule O)	19	412329.00
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	20	
		21	408104.00

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10642b

Form 990-EZ (2014)

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

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

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	15127 00	22 10902.00
23	Land and buildings	397202 00	23 397202.00
24	Other assets (describe in Schedule O)	24	
25	Total assets	412329.00	25 408104.00
26	Total liabilities (describe in Schedule O)	26	
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	412329.00	27 408104.00

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

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

What is the organization's primary exempt purpose? **Support Youth and Community Activities and Citizenship**

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

Expenses

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

28	West Central Valley(WCV)Runners Club, WCV Dollars for Scholars, WCV Middle School-Student Council, Cub Scouts Troop #117, WCV Booster Club , Boys Little League, 4-H Club, Redfield Saddle Club,		
	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	5000.00
29	Peace Lutheran Church, American Heart Assoc., Redfield Library, Eastem Star, Holiday Caring,Guthrie County Vetrans Memorial,Redfield Park Equipment & Park DevelopementProject		
	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	13820.00
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
James Baker-Commander	4 Hours	0	0	0
P.O. Box 43 Redfield, Iowa 50233				
Gene Martin-Treasurer	4 Hours	0	0	0
P. O. Box 302 Redfield, Iowa 50233				
Albert Cammichael-Adjutant	4 Hours	0	0	0
12592 Linden Rd. Redfield, Iowa 50233				

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

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O 33

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) 34

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? 35a

b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O 35b

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III 35c

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N 36

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a

b Did the organization file Form 1120-POL for this year? 37b

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? 38a

b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b

39 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on line 9 39a

b Gross receipts, included on line 9, for public use of club facilities 39b

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► ; section 4912 ► ; section 4955 ► 40b

b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40c

c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 40d

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ► 40e

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T

41 List the states with which a copy of this return is filed ► Iowa

42a The organization's books are in care of ► Albert Carmichael Telephone no. ► 515-833-2823
Located at ► 12592 Linden Rd. Redfield, Iowa ZIP + 4 ► 50233

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ►

See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ►

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ► and enter the amount of tax-exempt interest received or accrued during the tax year ► 43

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a

b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44b

c Did the organization receive any payments for indoor tanning services during the year? 44c

d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 44d

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a

b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) 45b

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

	Yes	No
46		✓

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

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

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

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

	Yes	No
47		✓
48		✓
49a		✓
49b		

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
N/A				

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

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

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

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

52 Did the organization complete Schedule A? Note. All section 501(c)(3) organizations must attach a completed Schedule A ► Yes No

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

Sign Here	► Signature of officer <i>Gene C Martin</i>	Date <i>3-23-15</i>
	► Type or print name and title <i>Gene C Martin</i>	

Paid Preparer Use Only	Print/Type preparer's name Robert M. Cupp E.A.	Preparer's signature <i>Robert M. Cupp</i>	Date <i>3/23/15</i>	Check <input type="checkbox"/> if self-employed	PTIN P00042297
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no.	

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

SCHEDULE O
(Form 990 or 990-EZ)

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.

OMB No. 1545-0047

2014

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Department of the Treasury
Internal Revenue Service

► 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.

Employer identification number

42-6076879

Name of the organization

The American Legion Post 0261 Redfield

Line #16 Other Expenses

1. Flags-\$502.00

2. Insurance-\$2871.00

3. Miner Equipment-\$220.00

4. Hats-\$221.00

5. Supplies-\$411.00