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Form **990-EZ**  
 Department of the Treasury  
 Internal Revenue Service

**Short Form**  
**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ **Do not enter social security numbers on this form as it may be made public.**  
 ▶ **Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No 1545-1150  
**2015**  
**Open to Public Inspection**

**A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C Name of organization**  
 AMERICAN LEGION POST 562

Number and street (or P O box, if mail is not delivered to street address) Room/suite  
 PO BOX 31

City or town, state or province, country, and ZIP or foreign postal code  
 CUMMING, IA 50061

**D Employer identification number**  
 42-6127824

**E Telephone number**  
 (515) 202-2540

**F Group Exemption Number** ▶ 0925

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

**I Website:** ▶ N/A

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

**H** 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. ▶ \$ 26,645

**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 . . . . .

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21			
Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .																													0		
	<b>2</b> Program service revenue including government fees and contracts . . . . .																												0			
	<b>3</b> Membership dues and assessments . . . . .																													4,308		
	<b>4</b> Investment income . . . . .																													7		
	<b>5a</b> Gross amount from sale of assets other than inventory . . . . .																															
	<b>b</b> Less cost or other basis and sales expenses . . . . .																														0	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .																														0	
	<b>6</b> Gaming and fundraising events																															
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .																														0	
	<b>b</b> Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .																														3,331	
<b>c</b> Less direct expenses from gaming and fundraising events . . . . .																														0		
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .																														3,331		
<b>7a</b> Gross sales of inventory, less returns and allowances . . . . .																																
	<b>b</b> Less cost of goods sold . . . . .																													0		
	<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .																														0	
<b>8</b> Other revenue (describe in Schedule O) . . . . .																														18,999		
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . .																														26,645		
Expenses	<b>10</b> Grants and similar amounts paid (list in Schedule O) . . . . .																												6,346			
	<b>11</b> Benefits paid to or for members . . . . .																															
	<b>12</b> Salaries, other compensation, and employee benefits . . . . .																															
	<b>13</b> Professional fees and other payments to independent contractors . . . . .																														775	
	<b>14</b> Occupancy, rent, utilities, and maintenance . . . . .																														5,504	
	<b>15</b> Printing, publications, postage, and shipping . . . . .																														3,738	
	<b>16</b> Other expenses (describe in Schedule O) . . . . .																														8,055	
<b>17 Total expenses.</b> Add lines 10 through 16 . . . . .																														24,418		
Net Assets	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .																													2,227		
	<b>19</b> 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) . . . . .																													85,998		
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O) . . . . .																															
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .																														88,225	



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
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
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)?
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c 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
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
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
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?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations Enter
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
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 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 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 Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization
40e 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
42a The organization's books are in care of DEAN C YORDI Telephone no (515) 202-2540 Located at 1520 BIRCH ST NORWALK, IA ZIP + 4 50211
42b 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)
42c 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
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b 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)

Yes 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

Table with 3 columns: Question number, Yes, No. Row 46: 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

Yes No

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

Table with 3 columns: Question number, Yes, No. Row 47: 47, [ ], [ ]

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

Table with 3 columns: Question number, Yes, No. Row 48: 48, [ ], [ ]

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

Table with 3 columns: Question number, Yes, No. Row 49a: 49a, [ ], [ ]

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

Table with 3 columns: Question number, Yes, No. Row 49b: 49b, [ ], [ ]

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

Table with 5 columns: (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. 5 empty rows.

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"

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. 5 empty rows.

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 (\*\*\*\*\*), Date (2016-05-12), Type or print name and title (DEAN C YORDI TREASURER)

Paid Preparer Use Only: Preparer's name (RICARDO J ALVERIO CPA), Signature, Date, Check self-employed, PTIN, Firm's name (ACCOUNTING & TAX SOLUTIONS LLC), Firm's EIN, Firm's address (1017 MAIN ST STE 2 NORWALK, IA 50211), Phone no (515) 981-5222

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

# Additional Data

**Software ID:**

**Software Version:**

**EIN:** 42-6127824

**Name:** AMERICAN LEGION POST 562

## Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. 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 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)	
<p><b>28</b> IOWA VETERANS HOME, IOWA STATE VETERAN CEMENTARY, AID INDIVIDUALS IN NEED, SUPPLY FLAGS TO SCHOOLS AND CITY (Grants \$ )</p> <p style="text-align: right;">If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	<b>28a</b>	
<p><b>29</b> SUPPORT AMERICAN LEGION AUXILIARY BOY SCOUT TROOPS MEMORIAL DAY &amp; HOLIDAY PARADES (Grants \$ )</p> <p style="text-align: right;">If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	<b>29a</b>	

**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.

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

OMB No 1545-0047

**2015**

**Open to Public  
Inspection**

Name of the organization  
AMERICAN LEGION POST 562

Employer identification number

42-6127824

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990EZ, Part I, Line 8	RENT INCOME 18999
Form 990EZ, Part I, Line 10	AMERICAN LEGION, DONATION, THE AMERICAN LEGION FOUNDATION 720 LYON ST, DES MOINES, IA, 50309, ARM'S LENGHT, 400 BOYS SCOUTS OF AMERICA, DONATION, BOYS SCOUTS OF AMERICA 6123 SCOUT TRAIL, DES MOINES, IA, 50321, ARM'S LENGHT, 2406 FOOD PANTRY, DONATION, NORWALK FOOD PANTRY 4380 WAKONDA DR, NORWALK, IA, 50211, ARM'S LENGHT, 950 FIRE WORKS, DONATION, NORWALK LIONS CLUB 1051 NORTH AVE, NORWALK, IA, 50211, ARM'S LENGHT, 500 HELP THE NEEDY IN NORWALK, IOWA, DONATION, NORWALK MINISTERIAL ASSOCIA
Form 990EZ, Part I, Line 16	MEETING EXPENSES 2322 PAYMENT TO AFFILIATES 5733
Form 990EZ, Part II, Line 24	INVESTMENTS 66024 62808