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Form 990-EZ

Short Form

OMB No 1545-1150

Return of Organization Exempt From Income Tax

2016

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

► 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.

A For the 2016 calendar year, or tax year beginning

, 2016, 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

D Employer identification number ?

426076879

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

P O BOX 304

Room/suite

E Telephone number

515-689-7862

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

REDFIELD, IOWA 50233

F Group Exemption

Number ?G Accounting Method Cash Accrual Other (specify) ► _____H Check if the organization is not required to attach Schedule B ?

I Website: ► _____

(Form 990, 990-EZ, or 990-PF)

J Tax-exempt status (check only one) — 501(c)(3) 501(c) () ? (insert no.) 4947(a)(1) or 527K 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	675.00
	2 Program service revenue including government fees and contracts	2	
Expenses	3 Membership dues and assessments	3	1519.00
	4 Investment income	4	
Net Assets	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
Net Assets	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events		
Net Assets	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	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)	6b	
Net Assets	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	
Net Assets	7a Gross sales of inventory, less returns and allowances	7a	52826.00
	b Less: cost of goods sold	7b	20114.00
Net Assets	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	32712.00
	8 Other revenue (describe in Schedule O)	8	9487.00
Net Assets	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	44393.00
	10 Grants and similar amounts paid (list in Schedule O)	10	10050.00
Net Assets	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits ? MAY 15 2017	12	
Net Assets	13 Professional fees and other payments to independent contractors ?	13	
	14 Occupancy, rent, utilities, and maintenance	14	9631.00
Net Assets	15 Printing, publications, postage, and shipping	15	57.00
	16 Other expenses (describe in Schedule O) ?	16	18285.00
Net Assets	17 Total expenses. Add lines 10 through 16	17	38023.00
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	6370.00
Net Assets	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	427012.00
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	3180.00
Net Assets	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	436562.00

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2016)

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	29810 00	22 36180 00
23	Land and buildings	397202 00	23 397202 00
24	Other assets (describe in Schedule O)		24 3180 00
25	Total assets	427012 00	25 436562 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)	427012 00	27 436562 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? **TO SUPPORT YOUTH AND COMMUNITY ACTIVITIES**

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		WEST CENTRAL VALLEY FINE ARTS(WCV),WCV RUNNING CLUB,WCV FFA, WCV AFTER PROM, JEFFERSON 4H, REDFIELD SADDLE CLUB, WCV DOLLARS FOR SCHOLARS, WCV LITTLE LEAGUE, HEART ASSOCIATION HOPE LUTHERAN YOUTH GROUP, DRILL TEAM, SADDLE CLUB, EASTERN STAR, ALZHEIMERS RESEARCH		
?	(Grants \$	) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	6000 00
29		SARAH'S HOLIDAY CARING WCV RESEARCH & DEVELOPEMENT, REDFIELD SHOPPING HOLIDAY FOR CHILDREN, WCV FFA & REDFIELD MUSEUM, HAILEY GROSS, CITY NEWSPAPER & BLOOD DRIVE		
?	(Grants \$	) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	4050 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	10050 00

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.

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.

	Yes	No
33	✓	?
34	✓	?
35a	✓	?
35b	✓	?
35c	✓	?
36	✓	?
37a	37a	?
b	Did the organization file Form 1120-POL for this year?	?
38a	38a	?
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b
39	39a	?
a	Initiation fees and capital contributions included on line 9	39b
b	Gross receipts, included on line 9, for public use of club facilities	?
40a	40a	?
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	40b
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	?
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization	?
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	41	?
42a	Jim Eide Located at 1304 Jefferson St. Redfield, IA	Telephone no. 515-833-4054 ZIP + 4 50233-7756
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	42b
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country	42c
43	43	?
44a	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	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

		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	46	✓ <input checked="" type="checkbox"/> ?

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	47	✓ <input checked="" type="checkbox"/> ?
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	✓ <input checked="" type="checkbox"/> ?
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓ <input checked="" type="checkbox"/>
b	If "Yes," was the related organization a section 527 organization?	49b	✓ <input checked="" type="checkbox"/>
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."
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(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
N/A		

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	► <input type="checkbox"/> Yes <input type="checkbox"/> No
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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 <input checked="" type="checkbox"/>	Signature of officer James R. Eide	Date May 9, 2017
	Type or print name and title James R. Eide	

Paid Preparer Use Only	Print/Type preparer's name ROBERT M CUPP E A	Preparer's signature Robert M Cupp	Date 5/6/17	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00042297
	Firm's name ► ROBERT M CUPP		Firm's EIN ►		
	Firm's address ► 455 NW 3RD ST EARLHAM, IOWA 50072		Phone no.	515-689-7862	

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

2016**Open to Public
Inspection**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.

Name of the organization

THE AMERICAN LEGION POST 0261

Employer identification number

42-6076879

LINE-8 OTHER REVENUE

MEETING ROOM RENTAL-\$2068.00

SALE OF MEMORIAL BRICK-\$775.00

FLAGS-\$237.00

T-SHIRTS & HATS-\$230.00

HALL RENTAL-\$6177.00

LINE-16 OTHER EXPENSES

SNOW REMOVAL-\$540.00

SUPPLIES-\$600.00

MEMORIAL BRICKS & LABOR-\$9307.00

T-SHIRTS-564.00

IOWA DEPARTMENT DUES-\$195.00

WREATHS-\$42.00

INSURANCE-\$3136.00

FLAGS-\$229.00

MISC REPAIRS & MAINT -\$1963.00

DUES-\$2231.00

LINE 20 CHANGE IN ASSTS

PURCHASE OF NEW COOLER-\$3180.00