

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/form990ez](http://www.irs.gov/form990ez).**

OMB No 1545-1150  
**2017**  
**Open to Public Inspection**

**A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017**

- B** Check if applicable
- Address change
  - Name change
  - Initial return
  - Final 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  Accrual Other (specify) ▶

**H** Check  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)  501(c)(19) ◀(insert no )  4947(a)(1) or  527

**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. ▶ \$ 179,774

**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		Expenses		Net Assets	
<b>1</b>	Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	55,084	<b>10</b>	Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>	8,099
<b>2</b>	Program service revenue including government fees and contracts . . . . .	<b>2</b>		<b>11</b>	Benefits paid to or for members . . . . .	<b>11</b>	
<b>3</b>	Membership dues and assessments . . . . .	<b>3</b>	17,245	<b>12</b>	Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	41,596
<b>4</b>	Investment income . . . . .	<b>4</b>	3,660	<b>13</b>	Professional fees and other payments to independent contractors . . . . .	<b>13</b>	
<b>5a</b>	Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>		<b>14</b>	Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	16,784
<b>b</b>	Less cost or other basis and sales expenses . . . . .	<b>5b</b>		<b>15</b>	Printing, publications, postage, and shipping . . . . .	<b>15</b>	
<b>c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>		<b>16</b>	Other expenses (describe in Schedule O) . . . . .	<b>16</b>	24,121
<b>6</b>	Gaming and fundraising events			<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶	<b>17</b>	90,600
<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	5,601	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	45,851
<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) . . . . .	<b>6b</b>	3,825	<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) . . . . .	<b>19</b>	118,938
<b>c</b>	Less direct expenses from gaming and fundraising events . . . . .	<b>6c</b>	6,691	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>	
<b>d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>	2,735	<b>21</b>	Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .	<b>21</b>	164,789
<b>7a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>	94,359				
<b>b</b>	Less cost of goods sold . . . . .	<b>7b</b>	36,632				
<b>c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>	57,727				
<b>8</b>	Other revenue (describe in Schedule O) . . . . .	<b>8</b>					
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶	<b>9</b>	136,451				

**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
<b>22</b> Cash, savings, and investments . . . . .	21,069	<b>22</b>	68,483
<b>23</b> Land and buildings . . . . .	94,991	<b>23</b>	89,991
<b>24</b> Other assets (describe in Schedule O) . . . . .	6,642	<b>24</b>	6,849
<b>25 Total assets</b> . . . . .	122,702	<b>25</b>	165,323
<b>26 Total liabilities</b> (describe in Schedule O). . . . .	3,764	<b>26</b>	534
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	118,938	<b>27</b>	164,789

**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, 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

<b>28</b> See Additional Data Table			
(Grants \$ )	If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	<b>28a</b>	
<b>29</b> See Additional Data Table			
(Grants \$ )	If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	<b>29a</b>	
<b>30</b>			
(Grants \$ )	If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	<b>30a</b>	
<b>31</b> Other program services (describe in Schedule O) . . . . .			
(Grants \$ )	If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	<b>31a</b>	
<b>32 Total program service expenses</b> (add lines 28a through 31a)		<b>32</b>	

**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
VERGIL STEENBOCK	5 00	0		
PAST COMMAND				
CURT SMITH	1 00	0		
PAST FINANCE				
FRED STANSBERRY	1 00	0		
1ST VICE COM				
TED DEWITT	2 00	0		
2ND VICE COM				
GREG CASSIDY	1 00	0		
HISTORIAN				
DAVE CLAYTON	3 00	0		
CHAPLAIN				
CARL CONOLLEY	5 00	0		
FINANCE OFF				
SHARLENE ANDERSON	5 00	0		
COMMANDER/SG				
RUSS SLATE	1 00	0		
EXECUTIVE ME				

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 . . . . .

Table with columns for question number, question text, and Yes/No response columns. Rows include questions 33 through 45b regarding organizational activities, financials, and compliance.

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 No

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 . . . . . 47
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . . 48
49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . . 49a
b If "Yes," was the related organization a section 527 organization? . . . . . 49b

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.

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.

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 2018-11-15 Date SHARLENE ANDERSON COMMANDER/SGT AT ARM Type or print name and title

Paid Preparer Use Only Print/Type preparer's name SHARON K BLAHA Preparer's signature Date 2018-11-15 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

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 42-0706204

**Name:** AMERICAN LEGION RAINBOW POST NO 2

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

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.)	
<b>28</b> SUPPORT OF MILITARY MEMBERS (Grants \$ )	<b>28a</b>	
If this amount includes foreign grants, check here . . . <input type="checkbox"/>		

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

<p><b>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.</b></p>	<p><b>Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</b></p>	
<p><b>29</b> SUPPORT OF MILITARY MEMBERS  (Grants \$ )</p> <p style="text-align: right;">If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	<p><b>29a</b></p>	

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

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).

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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 10	IOWA DEPT OF AMERICAN LEGION DUES 8,099 210 WALNUT ST DES MOINES IA 50309

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART I, LINE 16	HALL RENTAL NON-INVESTMENT DEPRECIATION 5,000 EXPENSES ADVERTISING 1,596 TRAVEL/CONFERENCE EXPENSE 1,030 INSURANCE 4,453 SUPPLIES 1,076 POSTAGE 1,527 NEWSLETTER 1,217 LICENSES & PERMITS 280 BANK CHARGES 181 SECURITY 565 JANITORIAL 1,381 MISCELLANEOUS EXPENSE 5,628 NON-INVESTMENT DEPRECIATION 187 TOTAL 24,121

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART II, LINE 24	ACCOUNTS RECEIVABLE 357 542 INVENTORIES FOR SALE OR USE 3,278 3,278 PREPAID EXPENSES AND DEFERRED CHARGES 1,643 1,852 EQUIPMENT 89,428 89,428 LESS ACCUMULATED DEPRECIATION 88,064 88,251 TOTAL 6,642 6,849

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART II, LINE 26	ACCOUNTS PAYABLE AND ACCRUED EXPENSES 3,764 534

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART III, LINE 31	SUPPORT OF MILITARY MEMBERS