

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.**

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 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. ▶ \$ 52,786

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	
1	Contributions, gifts, grants, and similar amounts received	1	18,832	10	Grants and similar amounts paid (list in Schedule O)	10	7,950
2	Program service revenue including government fees and contracts	2	3,345	11	Benefits paid to or for members	11	
3	Membership dues and assessments	3	5,508	12	Salaries, other compensation, and employee benefits	12	
4	Investment income	4	4,901	13	Professional fees and other payments to independent contractors	13	150
5a	Gross amount from sale of assets other than inventory	5a		14	Occupancy, rent, utilities, and maintenance	14	10,514
b	Less cost or other basis and sales expenses	5b	0	15	Printing, publications, postage, and shipping	15	1,920
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0	16	Other expenses (describe in Schedule O)	16	13,458
6	Gaming and fundraising events			17	Total expenses. Add lines 10 through 16	17	33,992
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	18,794
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	0	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	93,148
c	Less direct expenses from gaming and fundraising events	6c	0	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	111,942
7a	Gross sales of inventory, less returns and allowances	7a					
b	Less cost of goods sold	7b	0				
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0				
8	Other revenue (describe in Schedule O)	8	20,200				
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	52,786				

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	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		No
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)		No
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)?		No
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		No
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		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a _____		
37b	Did the organization file Form 1120-POL for this year?		No
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?		No
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b _____		
39	Section 501(c)(7) organizations Enter		
39a	Initiation fees and capital contributions included on line 9 39a _____		
39b	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	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		No
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 ▶ _____		No
42c	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 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 ▶ _____		No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> 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		No
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		No
44c	Did the organization receive any payments for indoor tanning services during the year?		No
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)?		No
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)		No

		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		

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		
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		

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 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	2018-05-15 Date
▶ DEAN C YORDI TREASURER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name RICARDO J ALVERIO CPA	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00606995
	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 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.)	
<p>28 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>	28a	4,350

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

<p>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.</p>	<p>Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</p>	
<p>29 SUPPORT AMERICAN LEGION AUXILIARY BOY SCOUT TROOPS MEMORIAL DAY & HOLIDAY PARADES (Grants \$)</p> <p style="text-align: right;">If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	<p>29a</p>	<p style="text-align: right;">4,370</p>

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.

▶ 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.

2017**Open to Public Inspection**

Department of the Treasury
Internal Revenue Service

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 20200

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 10	AFTER PROM, DONATION, NORWALK COMMUNITY SCHOOL DISTRICT 1201 NORTH AVE, NORWALK, IA, 50211, ARM'S L

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 10	BASEBALL, DONATION, NORWALK COMMUNITY SCHOOL DISTRICT 1201 NORTH AVE, NORWALK, IA, 50211, ARM'S LEN

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 10	BOY SCOUTS & EAGLE SCOUTS, DONATION, BOYS SCOUTS OF AMERICA 6123 SCOUT TRAIL, DES MOINES, IA, 50321

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 10	FIRE WORKS, DONATION, NORWALK LIONS CLUB 1051 NORTH AVE, NORWALK, IA, 50211, ARM'S LENGHT, 500

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 10	MS RESEARCH, DONATION, NATIONAL MS SOCIETY 8187 UNIVERSITY BLVD # B, CLIVE, IA, 50351, ARM'S LENGHT

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 10	SIDS, DONATION, IOWA SIDS FOUNDATION 406 SW SCHOOL ST # 107, ANKENY, IA, 50023, ARM'S LENGHT, 500

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 10	SOFTBALL VIPERS, DONATION, VIPERS SOFTBALL CLUB PO BOX 382, NORWALK, IA, 50211, ARM'S LENGHT, 100

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	FIREARMS REPAIRS 50

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	MEETING EXPENSES 3647

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	PAYMENT TO AFFILIATES 5217

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	UNIFORMS 175

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	Depreciation 882

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	OTHER BUSINESS EXP 2717

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	OTHER MISCELLANEOUS DONATIONS 770

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part II, Line 24	INVESTMENTS 71467 0