

Form **990EZ**
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.

▶ Go to www.irs.gov/Form990EZ for the latest information.

OMB No 1545-1150
2018
Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018

- 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 51503

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 ▶ \$ 120,452

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

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 1,200
2	Program service revenue including government fees and contracts
3	Membership dues and assessments 18,873
4	Investment income 3,675
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) 5c
6	Gaming and fundraising events
a	Gross income from gaming (attach Schedule G if greater than \$15,000) 6a 4,316
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
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 4,316
7a	Gross sales of inventory, less returns and allowances 7a 86,814
b	Less cost of goods sold 7b 36,266
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7c 50,548
8	Other revenue (describe in Schedule O) 8 5,574
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 9 84,186
Expenses	
10	Grants and similar amounts paid (list in Schedule O) 10 13,680
11	Benefits paid to or for members 11
12	Salaries, other compensation, and employee benefits 12 42,202
13	Professional fees and other payments to independent contractors 13 2,313
14	Occupancy, rent, utilities, and maintenance 14 18,663
15	Printing, publications, postage, and shipping 15
16	Other expenses (describe in Schedule O) 16 35,724
17	Total expenses. Add lines 10 through 16 17 112,582
18	Excess or (deficit) for the year (Subtract line 17 from line 9) 18 -28,396
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) 19 164,789
20	Other changes in net assets or fund balances (explain in Schedule O) 20
21	Net assets or fund balances at end of year Combine lines 18 through 20 21 136,393

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	68,483	22	45,098
23 Land and buildings	89,991	23	84,993
24 Other assets (describe in Schedule O)	6,849	24	6,302
25 Total assets	165,323	25	136,393
26 Total liabilities (describe in Schedule O).	534	26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	164,789	27	136,393

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

28 See Additional Data Table			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		28a	
29 See Additional Data Table			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		29a	
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
SHARLENE ANDERSON	5 00	0		
COMMANDER				
VIRGIL STEENBOCH	2 00	0		
PAST COMMAND				
SETH KOTOUK	2 00	0		
2ND VICE COM				
CARLISLE CONOLLEY	5 00	0		
FINANCE OFF				
DAWN TROTTER	1 00	0		
1ST VICE COM				
RUSS SLATE	1 00	0		
MEMBER AT LA				
CLARISSA CONOLLEY	2 00	0		
ADJUDENT				
BRAD POWELL	1 00	0		
MEMBER AT LA				
WAYNE WEDEKIND	1 00	0		
MEMBER AT LA				

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 3 columns: Question ID, Question Text, Yes, No. Rows include 33, 34, 35a, 35b, 35c, 36, 37a, 37b, 38a, 38b, 39, 39a, 39b, 40a, 40b, 40c, 40d, 40e, 41.

42a The organization's books are in care of AMERICAN LEGION POST 2 Telephone no (712) 325-4874
Located at 716 4TH ST COUNCIL BLUFFS, IA ZIP + 4 515036537

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include 42b, 42c.

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include 44a, 44b, 44c, 44d, 45a, 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	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

	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.

***** Signature of officer	2019-11-06 Date
CARLISLE CONOLLEY FINANCE OFFICER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name SHARON K BLAHA	Preparer's signature	Date 2019-11-06	Check <input type="checkbox"/> 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.)	
28 SUPPORT OF MILITARY MEMBERS (Grants \$)	28a	
If this amount includes foreign grants, check here . . . <input type="checkbox"/>		

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

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<p>29 SUPPORT OF MILITARY MEMBERS (Grants \$)</p> <p style="text-align: right;">If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	<p>29a</p>	

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

2018**Open to Public
Inspection**

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.

▶ Go to www.irs.gov/Form990 for the latest information.

Department of the Treasury

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 8	OTHER INCOME 5,574 TOTAL 5,574

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10	IOWA DEPT OF AMERICAN LEGION DUES 8,493 210 WALNUT ST DES MOINES IA 50309

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10	CASH CONTRIBUTION 5,187

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	HALL RENTAL NON-INVESTMENT DEPRECIATION 4,998 EXPENSES ADVERTISING 940 TRAVEL/CONFERENCE EXPENSE 2,199 INSURANCE 4,276 SUPPLIES 2,438 POSTAGE 1,721 NEWSLETTER 1,300 LICENSES & PERMITS 15 SECURITY 565 JANITORIAL 924 MISCELLANEOUS EXPENSE 16,193 NON-INVESTMENT DEPRECIATION 155 TOTAL 35,724

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24	ACCOUNTS RECEIVABLE 542 0 INVENTORIES FOR SALE OR USE 3,278 5,280 PREPAID EXPENSES AND DEFERRED CHARGES 1,852 0 EQUIPMENT 89,428 89,428 LESS ACCUMULATED DEPRECIATION 88,251 88,406 TOTAL 6,849 6,302

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 26	ACCOUNTS PAYABLE AND ACCRUED EXPENSES 534 0

990 Schedule O, Supplemental Information

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