

Form 990-EZ

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)

2019

Department of the Treasury
Internal Revenue Service

► Do not enter social security numbers on this form, as it may be made public.
► Go to www.irs.gov/Form990EZ for instructions and the latest information.

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A For the 2019 calendar year, or tax year beginning , 2019, and ending , 20

B Check if applicable	C Name of organization THE REDFIELD AMERICAN LEGION POST 0261		D Employer identification number 42-6076879
<input type="checkbox"/> Address change	Number and street (or P O box if mail is not delivered to street address) P.O. BOX 304		E Telephone number 515-689-7862
<input type="checkbox"/> Name change	City or town, state or province, country, and ZIP or foreign postal code REDFIELD, IOWA 50233		F Group Exemption Number ► 19
<input type="checkbox"/> Initial return			
<input type="checkbox"/> Final return/terminated			
<input type="checkbox"/> Amended return			
<input type="checkbox"/> Application pending			

G Accounting Method Cash Accrual Other (specify) ►

I Website: ►

J Tax-exempt status (check only one) — 501(c)(3) 501(c) (19) (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)) 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 1,115
	2 Program service revenue including government fees and contracts	2
3 Membership dues and assessments	3 1,582	
4 Investment income	4	
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	6	
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	
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	
7a Gross sales of inventory, less returns and allowances	7a 55,201	
b Less cost of goods sold	7b 20,821	
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c 34,380	
8 Other revenue (describe in Schedule O)	8 6,085	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 43,162	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10 27,350
	11 Benefits paid to or for members	11 1,967
12 Salaries, other compensation, and employee benefits	12	
13 Professional fees and other payments to independent contractors	13	
14 Occupancy, rent, utilities, and maintenance	14 9,959	
15 Printing, publications, postage, and shipping	15 50	
16 Other expenses (describe in Schedule O)	16 4,033	
17 Total expenses. Add lines 10 through 16	17 43,359	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9)	18 -197
	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)	19 483,279
20 Other changes in net assets or fund balances (explain in Schedule O)	20 6,142	
21 Net assets or fund balances at end of year. Combine lines 18 through 20	21 489,224	

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For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2019)

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 33

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 34

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)? 35a

b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O 35b

c 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 35c

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 36

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a

b Did the organization file Form 1120-POL for this year? 37b

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? 38a

b If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b

39 Section 501(c)(7) organizations. Enter

a Initiation fees and capital contributions included on line 9 39a

b 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 ► 40a , section 4912 ► 40b , section 4955 ► 40c

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 40d

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 40e

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 40f

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 40g

41 List the states with which a copy of this return is filed ► 41

42a The organization's books are in care of ► 42a Telephone no. ► 42b
Located at ► 42c ZIP + 4 ►

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 ► 42d
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 42e

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 ► 42f

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ► 43 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 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 Did the organization have a controlled entity within the meaning of section 512(b)(13)? 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 type="checkbox"/>
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	<input type="checkbox"/>
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	<input type="checkbox"/>
b	If "Yes," was the related organization a section 527 organization?	49b	<input 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

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

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	► <u>James R. Eide</u>	Date <u>05/11/2020</u>
	► <u>James R. Eide Treas.</u>	
	Print/Type preparer's name ROBERT M. CUPP E.A.	Preparer's signature <u>Robert M. Cupp</u> Date <u>5/11/20</u> Check <input checked="" type="checkbox"/> if self-employed PTIN <u>P00042297</u>
Paid Preparer Use Only	Firm's name ►	Firm's EIN ►
	Firm's address ►	Phone no.

May the IRS discuss this return with the preparer shown above? See instructions

► Yes No

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.

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

OMB No 1545-0047

2019

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Name of the organization

THE REDFIELD AMERICAN LEGION POST 0261

Employer identification number

426076879

LINE 8-OTHER INCOME

FLAGS-\$125 00

RENT-\$5,910 00

COATS-\$50 00

LINE-10 GRANTS AND SIMILAR AMOUNTS PAID

DONATIONS TO SCHOOLS & COMMUNITY ORGANIZATIONS-\$27,350 00

LINE 16-OTHER BUSINESS EXPENSES

FLAGS-\$361 00

INSURANCE-\$2,160 00

T-SHIRTS-\$726 00

ADVERTISING-400 00

COATS-\$386

LINE 20- CHANGES IN NET ASSETS

EQUIPMENT PURCHASED

CHAIRS-\$2,783 00

TABLES-\$1,455 00

ELECTRIC SIGN-\$1,904 00