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Part III Statement of Program Service Accomplishments (See the instructions for Part III)		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? TO PROVIDE SERVICE AND PROGRAMS TO VETERANS AND THEIR FAMILIES			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title			
28 PROVIDE OPPORTUNITIES FOR SOCIAL ACTIVITY AND MUTUAL SUPPORT FOR THE COMMUNITIES' VETERANS. 171 MEMBERS WERE SERVED. A BI-MONTHLY NEWSLETTER WAS PUBLISHED ADVISING MEMBERS OF ACTIVITIES HAPPENING AT THE POST. (Grants \$ 0) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		28a	0
29			
(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 (attach schedule) (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		31a	
32 Total program service expenses (add lines 28a through 31a)		32	

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

Part V Other Information (Note the statement requirements in the instructions for Part V.)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	No
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033 (e) notice, reporting, and proxy tax requirements?	35a	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
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	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a	0
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 period covered by this return? . . .	38a	No
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 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c	Section 501(c)(3) and 501(c)(4) 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) and 501(c)(4) 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	40e	No
41	List the states with which a copy of this return is filed ▶ _____		
42a	The organization's books are in care of ▶ HAROLD EVANS Telephone no ▶ (740) 965-1956 7453 BIG WALNUT RD Located at ▶ GALENA, OH ZIP + 4 ▶ 43021		
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 ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	No
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes", Form 990 must be completed instead of Form 990-EZ.	45	No

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.
All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	If "Yes," was the related organization a section 527 organization?		

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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

50(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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

51(d) Total number of other independent contractors each receiving over \$100,000

Please Sign Here	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 harold evans FINANCE OFFICER		Date 2010-08-10		
Paid Preparer's Use Only	Preparer's signature Daniel P Lacey		Date 2010-08-02	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 CLARK SCHAEFER HACKETT & CO 150 E CAMPUS VIEW BLVD SUITE 100 COLUMBUS, OH 43235				EIN Phone no (614) 885-2208
	May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Form

4562

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2009

Attachment
Sequence No 67

Department of the Treasury
Internal Revenue Service

See separate instructions. Attach to your tax return.

Name(s) shown on return AMERICAN LEGION YOUNG-BUDD POST 171	Business or activity to which this form relates Form 990-EZ Page 1	Identifying number 31-6046508
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6				
7	Listed property Enter the amount from line 29	7		
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		
9	Tentative deduction Enter the smaller of line 5 or line 8	9		
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10		
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12		
13	Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 .	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	879
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	12,659
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System						
(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		See Add'l Data				
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property		See Add'l Data	39 yrs	MM	S/L	
				MM	S/L	
			MM	S/L		

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System						
20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Non-Res Prop Type 1 count 2 Non-Res Prop Type 2 count 0 Non-Res Prop Totals count 2

Part IV Summary (see instructions)

22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	13,619
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?						Yes No			24b If "Yes," is the evidence written?			Yes No		
(a) Type of property (list vehicles first)		(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)		(f) Recovery period	(g) Method/ Convention		(h) Depreciation/ deduction		(i) Elected section 179 cost		
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25						
26 Property used more than 50% in a qualified business use														
			%											
			%											
			%											
27 Property used 50% or less in a qualified business use														
			%				S/L -							
			%				S/L -							
			%				S/L -							
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1								28						
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1										29				

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs		(b) Date amortization begins	(c) Amortizable amount		(d) Code section	(e) A mortization period or percentage		(f) A mortization for this year	
42 A mortization of costs that begins during your 2009 tax year (see instructions)									
43 A mortization of costs that began before your 2009 tax year							43		
44 Total. Add amounts in column (f) See the instructions for where to report							44		

Additional Data

Software ID:
Software Version:
EIN: 31-6046508
Name: AMERICAN LEGION YOUNG-BUDD POST 171

Form 4562, Part III, Line 19, Section B—Assets Placed in Service During 2006 Tax Year Using the General Depreciation System:

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
c 7-year property		541	7 0	HY	S/L	39
c 7-year property		336	7 0	HY	S/L	24

Form 4562, Part III, Line 19, Section B—Assets Placed in Service During 2006 Tax Year Using the General Depreciation System:

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
i Nonresidential real property	2009-11	2,400	39 yrs	MM	S/L	8
	2009-12	9,789	39 yrs	MM	S/L	10

TY 2009 Grants and Similar Amounts Paid Schedule**Name:** AMERICAN LEGION YOUNG-BUDD POST 171**EIN:** 31-6046508

Item No.	1
Class of Activity	GOVERNMENTAL EDUCATION
Donee's Name	BUCKEYE BOYS STATE - DEPT OF OHIO AMERICAN LEGION
Donee's Address	60 BIG RUN ROAD PO BOX 8007 DELAWARE, OH 43015
Amount (FMV)	2,400
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-01

Item No.	2
Class of Activity	EDUCATION
Donee's Name	WESTERVILLE CENTRAL HIGH SCHOOL
Donee's Address	7118 MOUNT ROYAL AVENUE WESTERVILLE, OH 43082
Amount (FMV)	300
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

Item No.	3
Class of Activity	Community support
Donee's Name	westerville community band
Donee's Address	po box 146 westerville, OH 430860146
Amount (FMV)	0
Purpose of Payment to Affiliate	
Relationship	none
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	

Item No.	4
Class of Activity	Community support
Donee's Name	gifts for yanks
Donee's Address	60 big run road PO BOX 8007 dELAWARE, OH 43015
Amount (FMV)	250
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-04

Item No.	5
Class of Activity	gOVERNMENTAL EDUCATION
Donee's Name	bUCKEYE girls STATE - DEPT OF OHIO AMERICAN LEGION
Donee's Address	60 BIG RUN ROAD PO BOX 8007 dELAWARE, OH 43015
Amount (FMV)	2,700
Purpose of Payment to Affiliate	
Relationship	nONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

Item No.	6
Class of Activity	community support
Donee's Name	INJURED MARINE FUND
Donee's Address	825 COLLEGE BLVD SUITE 102 OCEANSIDE, CA 92057
Amount (FMV)	0
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	

Item No.	7
Class of Activity	community support
Donee's Name	WESTERVILLE SUNRISE - FIELD OF HEROS
Donee's Address	PO Box 1200 WESTERVILLE, OH 43086
Amount (FMV)	60
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-05

Item No.	8
Class of Activity	COMMUNITY SUPPORT
Donee's Name	AMERICAN LEGION STATE OF OHIO
Donee's Address	60 BIG RUN ROAD PO BOX 8007 DELAWARE, OH 43015
Amount (FMV)	1,650
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-02

Item No.	9
Class of Activity	DONATION
Donee's Name	
Donee's Address	
Amount (FMV)	100
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-12

Item No.	10
Class of Activity	
Donee's Name	AMERICAN LEGION AUXILLARY
Donee's Address	8945 N MERIDIAN ST INDIANAPOLIS, IN 46260
Amount (FMV)	0
Purpose of Payment to Affiliate	DUES
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	

TY 2009 Other Assets Schedule

Name: AMERICAN LEGION YOUNG-BUDD POST 171

EIN: 31-6046508

Description	Beginning of Year Amount	End of Year Amount
INVESTMENTS	838,830	805,079

TY 2009 Other Changes in Net Assets Schedule

Name: AMERICAN LEGION YOUNG-BUDD POST 171

EIN: 31-6046508

Description	Amount
UNREALIZED GAIN OR LOSS	-30,347

TY 2009 Other Expenses Schedule**Name:** AMERICAN LEGION YOUNG-BUDD POST 171**EIN:** 31-6046508

Description	Amount
DUES AND SUBSCRIPTIONS	5,328
MISCELLANEOUS	4,265
BANK FEES	5,837
INSURANCE	2,171
EMBLEMS AND UNIFORMS	4,916

TY 2009 Other Revenues Schedule

Name: AMERICAN LEGION YOUNG-BUDD POST 171

EIN: 31-6046508

Description	Amount
other income	2,582

TY 2009 Transfers Personal Benefits Contracts Declaration

Name: AMERICAN LEGION YOUNG-BUDD POST 171

EIN: 31-6046508

Declaration: The organization did not, during the year, receive any funds, directly,or indirectly, to pay premiums on a personal benefit contract.The organization, did not, during the year, pay any premiums, directly,or indirectly, on a personal benefit contract.

Additional Data

Software ID:
Software Version:
EIN: 31-6046508
Name: AMERICAN LEGION YOUNG-BUDD POST 171

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
MIKE ETLING 7299 TERRY JILL LANE WESTERVILLE, OH 43082	COMMANDER 0 00	0	0	0
STEVE ROMEO 385 AYLESBURY DR WESTERVILLE, OH 43082	1ST VICE COMMANDER 0 00	0	0	0
TOM POULTON 995 ELCLIFF DR WESTERVILLE, OH 43082	2ND VICE COMMANDER 0 00	0	0	0
BOB ARN PO BOX 171 WESTERVILLE, OH 43086	3RD VICE COMMANDER 0 00	0	0	0
HAROLD EVANS 7453 BIG WALNUT RD GALENA, OH 43021	FINANCE OFFCIER 0 00	0	0	0
JACK CASHMAN 73 E COGSWELL CT WESTERVILLE, OH 43081	SGT AT ARMS 0 00	0	0	0
GARY HINZMAN PO BOX 171 WESTERVILLE, OH 43086	CHAPLIN 0 00	0	0	0
HOWARD DAVIS 71 N VINE ST WESTERVILLE, OH 43081	ADJUTANT 0 00	0	0	0