

Short Form Return of Organization Exempt From Income Tax

2009

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form

The organization may have to use a copy of this return to satisfy state reporting requirements

Department of the Treasury Internal Revenue Service

A For the 2009 calendar year, or tax year beginning 2009, and ending 20

B Check if applicable

- Address change
Name change
Initial return
Terminated
Amended return
Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: American Legion Cassin Young Memorial
Number and street (or P O box, if mail is not delivered to street address): 156 New Britain Avenue
City or town, state or country and ZIP + 4: Ormond Beach, FL 32174

D Employer identification number: 23-7178739

E Telephone number

F Group Exemption Number: 0925

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting Method: [X] 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:

J Tax-exempt status (check only one) - [X] 501(c) (19) (insert no) [] 4947(a)(1) or [] 527

K Check [] if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 166,136

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

Table with 21 rows for revenue and expenses, and 4 rows for net assets. Includes a 'RECEIVED' stamp from OGDEN, UT dated OCT 22 2010.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

Table with 7 rows for balance sheet items (Cash, Land, Other assets, Total assets, Total liabilities, Net assets) and columns for (A) Beginning of year and (B) End of year.

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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		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		X
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?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
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		X
37 a	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	X
38 a	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	X
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	
40 a	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	
41	List the states with which a copy of this return is filed		
42 a	The organization's books are in care of American Legion Telephone no 386-672-7678 Located at 156 New Britain Avenue Ormond Beach, FL ZIP + 4 32174		
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	
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	
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	<input type="checkbox"/>
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
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	X

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	46	Yes	No
47	Did the organization engage in lobbying activities? 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		
49 a	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 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

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

d Total number of other independent contractors each receiving over \$100,000 . . . ▶ _____

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.

Richard Baumann Signature of officer 10/18/2010 Date

Richard Baumann, Finance Office
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: *Vernon Buchanan* Date: 10-11-2010 Check if self-employed: Preparer's Identifying No. (See inst.): P-00888929

Firm's name (or yours if self-employed), address, and ZIP + 4: Liberty Tax Service, 1629 Ridgewood Avenue, Daytona Beach, FL 32117 EIN: 26-3055658 Phone no: 386-673-2050

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a List events with gross receipts greater than \$5,000

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		(event type)	(event type)	(total number)	Add col (a) through col (c)
Revenue	1	Gross receipts			
	2	Less Charitable contributions			
	3	Gross revenue (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Non-cash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses			
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			()
	11	Net income summary Combine line 3, column (d), and line 10 ▶			()

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))	
		1	Gross revenue		18,300	85,298
Direct Expenses	2	Cash prizes	15,514	55,155	70,669	
	3	Non-cash prizes				
	4	Rent/facility costs				
	5	Other direct expenses		600		600
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100.00 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100.00 % <input type="checkbox"/> No	
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			(71,269)	
	8	Net gaming income summary Combine line 1, column (d), and line 7 ▶			32,329	

9	Enter the state(s) in which the organization operates gaming activities	FL,	Yes	No
a	Is the organization licensed to operate gaming activities in each of these states?		X	
b	If "No," Explain			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?			X
b	If "Yes," Explain			
11	Does the organization operate gaming activities with nonmembers?			X
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?			X

Federal Supporting Statements

2009

Name(s) as shown on return

FEIN

Form 990EZ, Part I, Line 10
Grants and Similar Amounts Paid Schedule

Statement #122

Activity Grantee Address		<u>Amount</u>	<u>Relationship</u>
CHRISTMAS IN JULY		200	
FISHER HOUSE		250	
FOOD PANTRY DRIVE		100	
IN MEMORY OF DUKE		300	
JAMES CORNER EVENT		50	
SPECIAL OLYMPICS DONATION		60	
Total		<u>960</u>	

Federal Supporting Statements

2009

Name(s) as shown on return

FEIN

**Form 990EZ, Part I, Line 10
Grants and Similar Amounts Paid Schedule**

Statement #122

<u>Activity</u>		<u>Amount</u>	<u>Relationship</u>
Grantee	DONATIONS - OTHER	1,604	
Address			
	Total	<u>1,604</u>	

**Form 990EZ, Part I, Line 16
Other Expenses Schedule 2**

<u>Description</u>	<u>Amount</u>
SALES TAX	3,257
SOCIAL SECURITY, MEDICARE, UNEMPLOY	<u>1,175</u>
Total	<u><u>4,432</u></u>

**Form 990EZ, Part II, Line 26
Other Liabilities Schedule 3**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
SALES TAX	-----	-----27
Total	<u>=====</u>	<u>=====27</u>