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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 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 $1,000,000 and total assets less than $2,500,000 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.

OMB No. 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 10/01/08 , and ending 9/30/09

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

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

C Name of organization
AMERICAN LEGION
DEPARTMENT OF CONNECTICUT, INC.

Number and street (or P O box, if mail is not delivered to street address) — Room/suite
864 WETHERSFIELD AVE

City or town, state or country, and ZIP + 4
HARTFORD CT 06114

D Employer identification number
06-0242006

E Telephone number
860-296-0719

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: ☐ Cash ☒ Accrual
Other (specify) ▶

I Website: ▶ www.ctlegion.org

H Check ▶ ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Organization type (check only one)— ☒ 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 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 $1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 904,374

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

	1	Contributions, gifts, grants, and similar amounts received		1	2,415
	2	Program service revenue including government fees and contracts		2	292,925
	3	Membership dues and assessments See Statement 1		3	339,571
	4	Investment income		4	63,801
	5a	Gross amount from sale of assets other than inventory	5a 201,253		
	b	Less: cost or other basis and sales expenses	5b 304,394		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch.) See Stmt 2		5c	-103,141
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a		
	b	Less: direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe ▶ See Statement 3)		8	4,409
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	599,980
Expenses	10	Grants and similar amounts paid (attach schedule)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	220,807
	13	Professional fees and other payments to independent contractors		13	2,406
	14	Occupancy, rent, utilities, and maintenance		14	9,494
	15	Printing, publications, postage, and shipping		15	32,023
	16	Other expenses (describe ▶ See Statement 4)		16	245,723
	17	**Total expenses.** Add lines 10 through 16 ▶		17	510,453
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	89,527
	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	1,620,693
	20	Other changes in net assets or fund balances (attach explanation) See Statement 5		20	-18,574
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	1,691,646

Part II Balance Sheets. If Total assets on line 25, column (B) are $2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	1,823,670	22	1,875,552
23 Land and buildings	8,962	23	10,185
24 Other assets (describe ▶ See Statement 6)	6,294	24	6,877
25 **Total assets**	1,838,926	25	1,892,614
26 **Total liabilities** (describe ▶ See Statement 7)	218,233	26	200,968
27 **Net assets or fund balances** (line 27 of column (B) must agree with line 21)	1,620,693	27	1,691,646

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Form **990-EZ** (2008)

DAA

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others)

What is the organization's primary exempt purpose?

See Statement 8

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, or other relevant information for each program title.

28	(Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	
29	(Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	
31	Other program services (attach schedule) See Statement 9 (Grants $) If this amount includes foreign grants, check here ▶ ☐	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
HARVEY E DAGGETT 217 WESTFORD RD ASHFORD CT 06278	IMD PAST CMD 2	0	0	0
CHARLES R MORRISSEY 106 SHAWMUT AVE NORTH HAVEN CT 06473	COMMANDER 2	0	0	0
EVERETT G. SHEPARD III PO BOX 208 ROCKY HILL CT 06067	ADJUTANT 2	0	0	0
DANIEL C THURSTON 122 HILL RD HARWINTON CT 06791	SR V. COMM 2	0	0	0
JOHN D MONAHAN 864 WETHERSFIELD AVE HARTFORD CT 06114	TREASURER 40	0	0	0
CHUCK R BERRY 864 WETHERSFIELD AVE HARTFORD CT 06114	ASST. TREAS. 40	0	0	0
MICHAEL RUBEN PECK 101 MAIN ST CHESTER CT 06412	JUDGE ADVOCA 2	0	0	0
WILLIAM CANCELLI, JR 31 COUNTRY CLUB CIRCLE PLANTSVILLE CT 06479	CHAPLAIN 2	0	0	0
GEORGE SHEEHY IV 2 MAIDEN LANE SEYMOUR CT 06483	HISTORIAN 2	0	0	0
JOHN P MARCH 555 WILLARD AVE NEWINGTON CT 06131	SERV OFF. 2	0	0	0
RICHARD ANDERSON 25 CHESTNUT COURT CROMWELL CT 06416	NAT EX COMM 2	0	0	0
D JOSEPH JACKSON 110 TRUMBULL RD NEW HARTFORD CT 06057	ALT NAT EX 2	0	0	0
DANIEL TORRES 53 BRIDGE LANE ENFIELD CT 06083	ASST SGT AT 2	0	0	0
WAYNE MORGAN 8 NORWELL ST WEST HAVEN CT 06516	SGT AT ARMS 2	0	0	0
LAWRENCE DUFFANY 1178 OLD NORTHFIELD RD THOMASTON CT 06787	ASST SGT AT 2	0	0	0
ANGELO DELLACAMERA 200 OAK ST APT 137 WEST HAVEN CT 06516	ASST SGT AT 2	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

			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		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		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 your reason for not reporting the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
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 unpaid at the start 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			
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 (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	40b		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	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		X

41 List the states with which a copy of this return is filed. ▶ None

42a The books are in care of ▶ TREASURER Telephone no. ▶ 860-296-0835

Located at ▶ 864 WETHERSFIELD AVE HARTFORD, CT ZIP + 4 ▶ 06114

			Yes	No
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		X
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		X

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

			Yes	No
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 only. All section 501(c)(3) organizations must answer questions 46–49 and complete the tables for lines 50 and 51.

			Yes	No
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		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		
48	Is the organization operating 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(s) a section 527 organization?	49b		

50 Complete this table for the 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
Total number of other employees paid over $100,000 ▶				

51 Complete this table for the 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
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

▶ Signature of officer — Date 1/13/10

▶ JOHN D. MONAHAN, TREASURER
Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶	Date 1/06/10	Check if self-employed ▶ ☐	Preparer's Identifying Number (See instr.) 045-38-9996
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ SHANE, NAVRATIL & CO., CPA'S 20 WALNUT ST. WILLIMANTIC, CT 06226			EIN ▶ 06-0916777 Phone no ▶ 860-456-2297

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

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2008

Attachment Sequence No **67**

Name(s) shown on return: **AMERICAN LEGION DEPARTMENT OF CONNECTICUT, INC.**

Identifying number: **06-0242006**

Business or activity to which this form relates

Indirect Depreciation

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	

	(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 2007 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 2009. 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	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	3,626

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 2008	17	0
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						
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			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2008 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	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
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 instr.	22	3,626
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	

There are no amounts for Page 2

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
DUES	$ 290,596
POST 200 DUES	47,134
DELIQUENT DUES	1,841
Total	$ 339,571

Statement 2 - Form 990-EZ, Part I, Line 5c - Sale of Assets Other than Inventory - Securities

Description							
How Received	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Depreciation	Gain / Loss
DELAWARE CORP BD FD							
Donation		Various	2/02/08	$ 147,743	$ 179,641	$	$ -31,898
NASDAQ PREM INC & GR							
Donation		Various	2/02/08	23,346	48,936		-25,590
NUVEEN FLTNG REAT INC FD							
Donation		Various	2/02/08	29,328	75,000		-45,672
56.16 INV CO OF AMERICA							
Donation		Various	9/08/09	836	817		19
Total				$ 201,253	$ 304,394	$ 0	$ -103,141

Statement 3 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
MISCELLANEOUS	$ 4,409
Total	$ 4,409

Statement 4 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	$
WEB & INTERNET	744
WEB & INTERNET	1,256
Travel	11,000
Conferences/Meetings	30,338
LIABILITY INS	6,195
NEC EXPENSES	6,650
SSM FUND DINNER	1,810
TREASURER EXPENSES	5,000
HOMELESS VETERANS	1,000
REGIONAL EXPENSES	560
HOLIDAY GIFT PROGRAM	1,695
MEMBERSHIP PROGRAM	8,137
DEPARTMENT AWARDS PROGRAM	28,164
SPECIAL APPROPRIATION	3,919
CONVENTION COMMITTEE	13,178
BOY'S STATE	55,949
SONS OF AMERICAN LEGION	13,154
BASEBALL	56,974
Total	$ 245,723

Statement 5 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

Description	Amount
UNREALIZED LOSS ON INVESTMENTS	$ -18,574
Total	$ -18,574

Statement 6 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Prepaid Expenses and Deferred Charges	$ 6,294	$ 6,877
RESERVE FOR SCHOLARSHIPS		
	6,294	6,877

Statement 7 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
Accounts Payable and Accrued Expenses	$ 10,970	$ 6,076
Deferred Revenue	207,263	194,892
	218,233	200,968

Statement 8 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description
To defend the Constiution, promote peace and goodwill, preserve the memories of the two World Wars, cement ties and comradeship born of service, and consecrate the efforts of its members to mutual helpfulness and service to theie counrty.

Statement 9 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments

Description
Veterns assistance