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Form **990**
 Department of the Treasury
 Internal Revenue Service

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

OMB No 1545-0047
2010
Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 09-01-2010 and ending 08-31-2011

- B** Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization
 AMERICAN LEGION-DEPT OF NEW JERSEY

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite
 135 WEST HANOVER ST

City or town, state or country, and ZIP + 4
 TRENTON, NJ 08618

D Employer identification number
 21-0391093

E Telephone number
 (609) 695-5418

G Gross receipts \$ 1,386,268

F Name and address of principal officer
 JOHN BAKER
 135 W HANOVER STREET
 TRENTON, NJ 08618

H(a) Is this a group return for affiliates? Yes No

H(b) Are all affiliates included? Yes No
 If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status 501(c)(3) 501(c) (19) (Insert no) 4947(a)(1) or 527

J Website: WWW.NJAMERICANLEGION.ORG

K Form of organization Corporation Trust Association Other **L Year of formation** 1919 **M State of legal domicile** NJ

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities ASSISTANCE TO VETERANS INCLUDING HOSPITAL, MEMORIAL, EMPLOYMENT, REHABILITATION & FINANCIAL SERVICES		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	21
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	21
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	11
	6 Total number of volunteers (estimate if necessary)	6	396
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	30,000	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	737,056	698,616
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	37,256	37,335
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	314,552	547,606
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,118,864	1,283,557
	14 Benefits paid to or for members (Part IX, column (A), line 4)	48,000	48,500
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	5,133	4,773
	16a Professional fundraising fees (Part IX, column (A), line 11e)	525,325	425,268
	b Total fundraising expenses (Part IX, column (D), line 25) 0	0	0
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	550,157	627,153
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	1,128,615	1,105,694
19 Revenue less expenses Subtract line 18 from line 12	-9,751	177,863	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,354,079	1,512,382
	22 Net assets or fund balances Subtract line 21 from line 20	387,023	377,453

Part II Signature Block

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

Signature of officer: *****
 Date: 2012-03-01

JOHN BAKER DEPT ADJUTANT
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: JACK H FEIN CPA
 Preparer's signature: JACK H FEIN CPA
 Date: _____
 Check if self-employed PTIN: _____

Firm's name: MERCADIEN PC
 Firm's EIN: _____

Firm's address: PO BOX 7648
 PRINCETON, NJ 085437648
 Phone no: (609) 689-9700

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission

THE ORGANIZATION PROVIDES ASSISTANCE TO VETERANS, WHICH INCLUDE HOSPITAL, MEMORIAL, EMPLOYMENT, REHABILITATION & FINANCIAL SERVICES

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ including grants of \$) (Revenue \$)
DEPARTMENT SERVICE OFFICE-EMPLOYS TWO(2) INDIVIDUALS AS ACCREDITED REPRESENTATIVES AND TWO(2) CLERICAL SUPPORT EMPLOYEES ASSIST AND COUNSEL VETERANS AND THEIR DEPENDENTS AND SURVIVORS ON ALL ASPECTS OF VETERANS CLAIMS FOR THE YEAR ENDED 8/31/11, THIS OFFICE REPORTED MORE THAN 17,400 CONTACTS

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)
THE AMERICAN LEGION JERSEY BOYS STATE PROGRAM - LOCAL POSTS SPONSORED MORE THAN 800 HIGH SCHOOL JUNIORS IN THIS ONE WEEK PROGRAM ON GOVERNMENT STRUCTURE FROM THE LOCAL TO THE NATIONAL LEVELS

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)
REHABILITATION HOSPITAL PROGRAM - PROVIDED RECREATIONAL SERVICES TO 1,000 RESIDENTS OF THE THREE NEW JERSEY VETERANS HOMES AND TWO FEDERAL VETERANS AFFAIRS MEDICAL CENTERS IN NEW JERSEY, AS WELL AS TO VETERANS WHO ARE PATIENTS IN STATE HOSPITALS

4d Other program services (Describe in Schedule O) **See also Additional Data for Description**
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses \$

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		No
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> 		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 		No
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> 	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i> 	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i> 		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i> 		No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> 	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> 	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> 		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	Yes	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules *(continued)*

21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . <input checked="" type="checkbox"/>	21		No
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . <input checked="" type="checkbox"/>	22	Yes	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . .	23		No
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25</i> . . .	24a		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . .	24b		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . .	24c		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . .	24d		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . .	25a		
b Is the organization 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? <i>If "Yes," complete Schedule L, Part I</i> . . .	25b		
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> . . . <input checked="" type="checkbox"/>	26		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> . . . <input checked="" type="checkbox"/>	27		No
28 Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . <input checked="" type="checkbox"/>	28a		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . <input checked="" type="checkbox"/>	28b		No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . <input checked="" type="checkbox"/>	28c	Yes	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . .	30		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . .	31		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . .	32		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . .	33		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . .	34		No
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? . . .	35		No
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . .	36		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O . . .	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V []

Table with columns for question ID, question text, and Yes/No response boxes. Rows include questions 1a-1c, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, and 14a-14b.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	1a 21		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 21		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Does the organization have members or stockholders?	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?	Yes	
14	Does the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	Yes	
b	Other officers or key employees of the organization	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed <input checked="" type="checkbox"/> NJ
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization <input checked="" type="checkbox"/> DEPARTMENT ADJUTANT 135 WHANOVER STREET TRENTON, NJ 08618 (609) 695-5418

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							131,037	0	44,063	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **▶** 0

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		No
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶** 0

Part VIII Statement of Revenue

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns 1a					
	b Membership dues 1b					
	c Fundraising events 1c					
	d Related organizations 1d					
	e Government grants (contributions) 1e					
	f All other contributions, gifts, grants, and similar amounts not included above 1f					
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f ▼					
Program Service Revenue		Business Code				
	2a MEMBERSHIP DUES	900099	410,516	410,516		
	b LABEL PROGRAM	900099	87,712	87,712		
	c DEPARTMENT POST	900099	81,957	81,957		
	d CONVENTION COMMITTEE	900099	52,997	52,997		
	e JUNE PROGRAM	900099	40,697	40,697		
	f All other program service revenue		24,737	24,737		
	g Total. Add lines 2a-2f ▼		698,616			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts) ▼		39,646		39,646	
	4 Income from investment of tax-exempt bond proceeds ▼					
	5 Royalties ▼		1,526	1,526		
	6a Gross Rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss) ▼					
	7a Gross amount from sales of assets other than inventory	(i) Securities			18,500	
		(ii) Other				
		b Less cost or other basis and sales expenses			20,811	
		c Gain or (loss)			-2,311	
d Net gain or (loss) ▼		-2,311	-2,311			
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a						
	b Less direct expenses b		191,081			
	c Net income or (loss) from fundraising events ▼		81,900			
9a Gross income from gaming activities See Part IV, line 19 a						
b Less direct expenses b						
c Net income or (loss) from gaming activities ▼						
10a Gross sales of inventory, less returns and allowances a						
	b Less cost of goods sold b					
	c Net income or (loss) from sales of inventory ▼					
Miscellaneous Revenue		Business Code				
11a INSURANCE ADMIN		517000	175,369	175,369		
	b COMMANDER'S SPECIAL PR	624310	139,823	139,823		
	c MISCELLANEOUS	900099	98,509	98,509		
	d All other revenue		23,198	23,198		
e Total. Add lines 11a-11d ▼		436,899				
12 Total revenue. See Instructions ▼		1,283,557	1,134,730	0	148,827	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2	Grants and other assistance to individuals in the U S See Part IV, line 22	48,500			
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members	4,773			
5	Compensation of current officers, directors, trustees, and key employees	175,100			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	176,516			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	15,235			
9	Other employee benefits	34,766			
10	Payroll taxes	23,651			
a	Fees for services (non-employees)				
	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	2,000			
g	Other				
12	Advertising and promotion				
13	Office expenses	66,199			
14	Information technology	16,495			
15	Royalties				
16	Occupancy	88,547			
17	Travel	34,866			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	130,206			
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	8,126			
23	Insurance				
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	COMMANDER'S SPECIAL PRO	139,823			
b	PROGRAM EXPENSES	111,948			
c	OTHER - SAL	24,892			
d	DONATIONS	4,051			
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	1,105,694			
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	14,405	1	13,346
	2 Savings and temporary cash investments	245,340	2	318,511
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	40,501	4	27,826
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	98,870		
	b Less accumulated depreciation	64,045	29,665	10c 34,825
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	1,024,168	12	1,117,874
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,354,079	16	1,512,382	
Liabilities	17 Accounts payable and accrued expenses	51,079	17	52,215
	18 Grants payable		18	
	19 Deferred revenue	219,739	19	230,347
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	116,205	25	94,891
	26 Total liabilities. Add lines 17 through 25	387,023	26	377,453
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	937,056	27	1,104,929
	28 Temporarily restricted net assets	30,000	28	30,000
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	967,056	33	1,134,929	
34 Total liabilities and net assets/fund balances	1,354,079	34	1,512,382	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,283,557
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,105,694
3	Revenue less expenses Subtract line 2 from line 1	3	177,863
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	967,056
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-9,990
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	1,134,929

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:
Software Version:
EIN: 21-0391093
Name: AMERICAN LEGION-DEPT OF NEW JERSEY

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ROBERT W LOOBY COMMANDER	5 00	X						0	0	0
FRANK JIOSI SR VICE COMMANDER	2 00	X						0	0	0
CHARLES KASPARIAN VICE COMMANDER	2 00	X						0	0	0
JOSEPH MCCONOMY VICE COMMANDER	2 00	X						0	0	0
PATRICK SPIRITO VICE COMMANDER	2 00	X						0	0	0
HERMAN TERPSTRA SR VICE COMMANDER	2 00	X						0	0	0
RLOUIS GALLAGHER JUDGE ADVOCATE	2 00	X						0	0	0
EDWARD G SMITH CHAPLAIN	2 00	X						0	0	0
WILLIAM TINSMAN MASTER AT ARMS	2 00	X						0	0	0
CLINTON JONES FINANCE CHAIRMAN	2 00	X						0	0	0
RICHARD CALLANAN HISTORIAN	3 00	X						0	0	0
DAVE BAGATELLE EXECUTIVE COMMITTEE	2 00	X						0	0	0
ZOLTAN GILANYI EXECUTIVE COMMITTEE	2 00	X						0	0	0
CLIFFORD GRIFFITHS EXECUTIVE COMMITTEE	2 00	X						0	0	0
BERLEY HANNA JR EXECUTIVE COMMITTEE	2 00	X						0	0	0
THEODORE JHOWARTHJR EXECUTIVE COMMITTEE	2 00	X						0	0	0
WILLIAM MACK NATIONAL COMMITTEEMAN	4 00	X						0	0	0
DANIEL MCCOLE ALTERNATE EXEC COMM	3 00	X						0	0	0
CHARLES REILLY EXECUTIVE COMMITTEE	2 00	X						0	0	0
PETER VARSALONA EXECUTIVE COMMITTEE	3 00	X						0	0	0
GORDON VREELAND EXECUTIVE COMMITTEE	2 00	X						0	0	0
JOHN DBAKER ADJUTANT	35 00			X				48,160	0	18,055
VINCENT BEVILACQUA SERVICE OFFICER	35 00			X				49,492	0	18,626
KENNETH CONNORS ASST SERVICE OFFICER	35 00			X				33,385	0	7,382
RICHARD ZALINKANSKAS PAST COMMANDER	1 00					X		0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MARSHALL BEHR PAST COMMANDER	1 00						X	0	0	0
FRANK M CALANDRILLO PAST COMMANDER	1 00						X	0	0	0
WARREN R DAVIES PAST COMMANDER	1 00						X	0	0	0
GEORGE WDIEM PAST COMMANDER	1 00						X	0	0	0
JOSEPH ENGLISH PAST COMMANDER	1 00						X	0	0	0
CLIFFORD GRIFFITHS PAST COMMANDER	1 00						X	0	0	0
JOSEPH MGUGLIUZZA PAST COMMANDER	1 00						X	0	0	0
JAMES HHALL PAST COMMANDER	1 00						X	0	0	0
LESTER HARRIS PAST COMMANDER	1 00						X	0	0	0
JOHN EHEIN PAST COMMANDER	1 00						X	0	0	0
THEODORE JHOWARTHJR PAST COMMANDER	1 00						X	0	0	0
TIMOTHY P CARMODY PAST COMMANDER	1 00						X	0	0	0
JACK WKUEPFER PAST COMMANDER	1 00						X	0	0	0
WALTER KUZBYT PAST COMMANDER	1 00						X	0	0	0
STEPHAN BLOPES PAST COMMANDER	1 00						X	0	0	0
ANTHONY LORI PAST COMMANDER	1 00						X	0	0	0
JOSEPH LYNCH PAST COMMANDER	1 00						X	0	0	0
MARGARET M MALONE PAST COMMANDER	1 00						X	0	0	0
DANIEL MCCOLE PAST COMMANDER	1 00						X	0	0	0
LEO L MCKERNAN PAST COMMANDER	1 00						X	0	0	0
JOHN MNEAFSEY PAST COMMANDER	1 00						X	0	0	0
RALPH LSTONE PAST COMMANDER	1 00						X	0	0	0
JAMES VIALARD PAST COMMANDER	1 00						X	0	0	0
CHARLERS ROBBINS PAST COMMANDER	1 00						X	0	0	0
ALBERT MROBOTTI PAST COMMANDER	1 00						X	0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
GEORGE ESAMPSON PAST COMMANDER	1 00						X	0	0	0
WILLIAM NSHIPLEY PAST COMMANDER	1 00						X	0	0	0
FRANKLIN RSICKLEJR PAST COMMANDER	1 00						X	0	0	0
BERLEY HANNA JR PAST COMMANDER	1 00						X	0	0	0

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services	
(Code) (Expenses \$ including grants of \$ (Revenue \$)
	SPONSORED AMERICAN LEGION BASEBALL-PROVIDED A STRUCTURED BASEBALL PROGRAM TO MORE THAN 5,000 YOUNGSTERS

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2010

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization AMERICAN LEGION-DEPT OF NEW JERSEY

Employer identification number 21-0391093

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1; (ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: a Revenues included in Form 990, Part VIII, line 1; b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment
- b** Permanent endowment
- c** Term endowment

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	600			600
b Buildings				
c Leasehold improvements				
d Equipment	98,270		64,045	34,225
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				34,825

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,283,557
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,105,694
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	177,863
4	Net unrealized gains (losses) on investments	4	-9,990
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	-9,990
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	167,873

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	1,357,778
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-9,990
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	81,900
e	Add lines 2a through 2d	2e	71,910
3	Subtract line 2e from line 1	3	1,285,868
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	-2,311
c	Add lines 4a and 4b	4c	-2,311
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	1,283,557

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	1,189,905
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	2,311
d	Other (Describe in Part XIV)	2d	81,900
e	Add lines 2a through 2d	2e	84,211
3	Subtract line 2e from line 1	3	1,105,694
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	1,105,694

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	MANAGEMENT EVALUATED THE ORGANIZATION'S TAX POSITIONS AND CONCLUDED THAT THE ORGANIZATION HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THE FINANCIAL ACCOUNTING STANDARDS BOARD'S GUIDANCE FOR ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES WITH FEW EXCEPTIONS, THE ORGANIZATION IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY U S FEDERAL, STATE OR LOCAL AUTHORITIES FOR FISCAL YEARS BEFORE 2008
		SCHEDULE D, PAGE 4, PART XII, LINE 2D - THE AMOUNT LISTED IS TO ADJUST REVENUE FOR FUNDRAISING EXPENSES THAT WERE DEDUCTED ON FORM 990, PAGE 9, SECTION VIII SCHEDULE D, PAGE 4, PART XIII, LINE 2D - THE AMOUNT IS TO ADJUST EXPENSES FOR FUNDRAISING EXPENSES THAT WERE NOT LISTED IN THE FUNCTIONAL EXPENSES ON FORM 990, PAGE 10, SECTION IX THIS IS SIMILAR TO THE FIRST ADJUSTMENT NEEDED TO REVENUES (ABOVE)

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Attach to Form 990 or Form 990-EZ. See separate instructions.

Name of the organization AMERICAN LEGION-DEPT OF NEW JERSEY

Employer identification number 21-0391093

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations, b Internet and e-mail solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events

2a Did the organization have a written or oral agreement with any individual... Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions? (Yes/No), (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

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
		<u>SPRING SWEEPSTAKES</u> (event type)	<u>FALL SWEEPSTAKES</u> (event type)	(total number)	(Add col (a) through col (c))
Revenue	1 Gross receipts	88,373	102,708		191,081
	2 Less Charitable contributions				
	3 Gross income (line 1 minus line 2)	88,373	102,708		191,081
Direct Expenses	4 Cash prizes	14,000	14,500		28,500
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	23,211	30,189		53,400
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				81,900
	11 Net income summary Combine lines 3 and 10 in column (d) ▶				109,181

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))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
6	Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶					

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If "No," Explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," Explain _____

- 11** Does the organization operate gaming activities with nonmembers? Yes No
- 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? Yes No

13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a	
b An outside facility	13b	

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
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Schedule I (Form 990)

OMB No 1545-0047

Grants and Other Assistance to Organizations, Governments and Individuals in the United States
Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
Attach to Form 990

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization AMERICAN LEGION-DEPT OF NEW JERSEY

Employer identification number 21-0391093

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance.

2 Enter total number of section 501(c)(3) and government organizations
3 Enter total number of other organizations

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
See Additional Data Table					

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 ELIGIBLE SCHOLARSHIP CANDIDATES ARE JUDGED ON FIVE CATEGORIES CHARACTER, EXTRA - CURRICULAR ACTIVITIES, NEED, GRADES (INCLUDING REFERENCES), AND CHOICE OF VOCATION EACH SCHOLARSHIP IS PAID IN TWO TO FOUR INSTALLMENTS UPON NOTIFICATION FROM THE COLLEGE OR UNIVERSITY FOR WHICH THE STUDENT HAS BEEN ACCEPTED IN ADDITION TO THE ACCEPTANCE LETTER, PART OF THE DOCUMENTATION MAINTAINED ON SCHOLARSHIP RECIPIENTS INCLUDES A COPY OF THE STUDENT'S COLLEGE TUITION INVOICE

Software ID:
Software Version:
EIN: 21-0391093
Name: AMERICAN LEGION-DEPT OF NEW JERSEY

Form 990, Schedule I, Part III, Grants and Other Assistance to Individuals in the United States

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
BOYS STATE SCHOLARSHIP		8,000			
DEPARTMENT SCHOLARSHIP		18,000			
STUTZ SCHOLARSHIP		0			
SAL SCHOLARSHIP		3,500			
ORATORICAL CONTEST SCHOLARSHIP		9,500			
BASEBALL SCHOLARSHIP		7,500			
BOY SCOUT SCHOLARSHIP		1,000			
TFA FUND AWARD		1,000			

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2010

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b. Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization AMERICAN LEGION-DEPT OF NEW JERSEY

Employer identification number 21-0391093

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958. 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization?, (c) Original principal amount, (d) Balance due, (e) In default?, (f) Approved by board or committee?, (g) Written agreement?

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) KENNETH CONNORS	KENNETH SERVES AS THE ASSISTANT SERVICE OFFICER FOR AMERICAN LEGION	175,369	KEN ALSO SERVES AS A BOARD MEMBER FOR THE LEGIONNAIRE INSURANCE TRUST AMERICAN LEGION OFFERS THIS INSURANCE TO THEIR MEMBERS THE MORE MEMBERS THAT USE THE INSURANCE, THE MORE COMMISSION THE LEGION RECEIVES AS REVENUE FROM LEGIONNAIRE INSURANCE TRUST NOTE, VINCENT BEVILACQUA HELD THE SAME RELATIONSHIP UP UNTIL MAY		No

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2010

**Open to Public
Inspection**

**Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.**

Department of the Treasury
Internal Revenue Service

Name of the organization
AMERICAN LEGION-DEPT OF NEW JERSEY

Employer identification number
21-0391093

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2		THEODORE HOWARTH, BERLEY HANNA, PETER VARSALONA, ROBERT PHILLIPS, SALVATORE TORRE, JOSEPH TOWE, JAMES AMOS, PATRICK RUGGIERO, PHILIP WIEN, EDWARD WHITNEY, CLINTON JONES, WILLIAM MACK, JOSEPH MCCONOMY, AND ELIZABETH BARANOWSKI SERVE AS BOARD MEMBERS FOR BOTH AMERICAN LEGION DEPARTMENT OF NEW JERSEY AND AMERICAN LEGION BOYS STATE CORPORATION

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6		AMERICAN LEGION MEMBERS ELECT DELEGATES AND APPROVE SIGNIFICANT DECISIONS OF THE GOVERNING BODY MEMBERS ALSO PAY ANNUAL DUES AND PARTICIPATE IN ORGANIZATIONAL ACTIVITIES ACROSS THE STATE OF NEW JERSEY

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A		MEMBERS OF AMERICAN LEGION ELECT THE COMMANDER, VICE COMMANDER, AND FINANCE OFFICER, NATIONAL EXECUTIVE COMMITTEE, AND VICE COMMITTEE

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		AMERICAN LEGION RECEIVES THE FORM 990 BEFORE IT IS FILED THE EXECUTIVE COMMITTEE, COMMANDER, VICE COMMANDER, AND KEY EMPLOYEES REVIEW THE 990 AND APPROVE THE INFORMATION PROVIDED

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	EVERY NEW EMPLOYEE IS REQUIRED TO SIGN A CONFLICT OF INTEREST STATEMENT THAT WILL REMAIN IN EFFECT THROUGHOUT THE EMPLOYEE'S EMPLOYMENT. FURTHERMORE, EACH MEMBER OF THE EXECUTIVE COMMITTEE AND INDEPENDENT OFFICER MUST SIGN THE CONFLICT OF INTEREST STATEMENT EVERY CALENDAR YEAR. THE POLICY IS REVIEWED AND UPDATED ANNUALLY BY AMERICAN LEGION DEPARTMENT OF NEW JERSEY.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	ALL COMPENSATION FOR PAID EMPLOYEES AND OFFICERS IS DETERMINED BY THE FINANCE COMMITTEE SUBJECT TO THE APPROVAL OF THE EXECUTIVE COMMITTEE. COMPENSATION IS CALCULATED DURING THE BUDGET PROCESS USING INFORMATION OBTAINED FROM THE BUREAU OF LABOR STATISTICS. THE FINANCE COMMITTEE ALSO DETERMINED ANY ADJUSTMENTS IN SALARY USING THE SAME RESOURCE.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	INDIVIDUALS CAN REQUEST AMERICAN LEGION DEPARTMENT OF NEW JERSEY 990 FORMS AT THEIR MAIN OFFICE LOCATED IN TRENTON, NJ. AMERICAN LEGION ONLY ACCEPTS REQUESTS AT THE OFFICE AND REQUIRES THOSE INDIVIDUALS TO SIGN A SHEET THAT THEY HAVE RECEIVED A COPY OF THE FORMS

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -9,990

Identifier	Return Reference	Explanation
	FORM 990, PART XII, LINE 2C	THE PROCESS UTILIZED BY THE AMERICAN LEGION FOR OVERSIGHT OF THE AUDIT AND SELECTION OF AN INDEPENDENT ACCOUNTANT DID NOT CHANGE WITHIN THE CURRENT TAX YEAR

Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2010

Attachment Sequence No 67

See separate instructions. Attach to your tax return.

Name(s) shown on return AMERICAN LEGION-DEPT OF NEW JERSEY

Business or activity to which this form relates FORM 990 PAGE 10

Identifying number 21-0391093

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.

Table with 5 rows for Section 179 election details, including maximum amount, total cost, and dollar limitation.

Table with 13 rows for property details, including description, cost, and elected cost.

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)

Table with 3 rows for special depreciation allowance and other depreciation.

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

Section A

Table with 2 rows for MACRS deductions for assets placed in service before 2010.

Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

Table with 7 columns (a-g) for general depreciation system assets, including classification, month placed in service, basis, recovery period, convention, method, and deduction.

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

Table with 3 rows for alternative depreciation system assets, including class life, recovery period, and method.

Part IV Summary (see instructions)

Table with 3 rows for summary of depreciation, including listed property, total, and section 263A costs.

Part V Listed Property (Include automobiles, certain other vehicles, 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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (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

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.

Table for Section B with columns (a) through (f) for Vehicle 1 through Vehicle 6. Rows include 30-33 (miles driven) and 34-36 (availability and 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).

Table for Section C with columns Yes/No. Rows include 37-41 (policy statements and requirements).

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

Table for Section VI with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

42 A amortization of costs that begins during your 2010 tax year (see instructions)

43 A amortization of costs that began before your 2010 tax year **43**

44 Total. Add amounts in column (f) See the instructions for where to report **44**