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Part III

Statement of Program Service Accomplishments (See the instructions.)

1

Briefly describe the organization’s mission
TO SUPPORT THE CHARITABLE PROGRAMS OF THE AMERICAN LEGION, DEPARTMENT OF OHIO

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

YesNo

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?

YesNo

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 (4) organizations and 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 \$ 3,399,849 including grants of \$ 3,399,849) (Revenue \$)

Disburses grants to organizations for activities that are described in IRC Sec 501(c)(3) including charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals

4b

(Code) (Expenses \$ including grants of \$) (Revenue \$)

4c

(Code) (Expenses \$ including grants of \$) (Revenue \$)

4d

Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses \$ 3,399,849 Must equal Part IX, Line 25, column (B).

Form 990 (2008)

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)? If "Yes," complete Schedule A 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors? 	2	Yes
3	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	3	No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	No
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	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? If "Yes," complete Schedule D, Part II	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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? If "Yes," complete Schedule D, Part IV	9	No
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	No
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	No
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	No
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a	Did the organization maintain an office, employees, or agents outside of the U S?	14a	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 U S? If "Yes," complete Schedule F, Part I	14b	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 United States? If "Yes," complete Schedule F, Part II	15	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 United States? If "Yes," complete Schedule F, Part III	16	No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17	No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	Yes
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	No
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II 	21	No
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III 	22	No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	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? If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25	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? If "Yes," complete Schedule L, Part I	25a	No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b	No
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? If "Yes," complete Schedule L, Part II	26	No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	No

Part IV

Checklist of Required Schedules (Continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		No
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		No
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	Yes	
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		No

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a3		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a0		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? . . . Note: <i>If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.</i>	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a	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)?	4a		No
b	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 .			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7f		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . .	7g		No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		No
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	Section 501(c)(12) organizations. Enter			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? . . .	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		

Part VI

Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
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?		No
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 organizational documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		No
7b	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		
8a	the governing body?	Yes	
8b	each committee with authority to act on behalf of the governing body?	Yes	
9a	Does the organization have local chapters, branches, or affiliates?		No
9b	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?		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990		No
11	Is there any officer, director or 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

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13		No
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done		
13	Does the organization have a written whistleblower policy?		No
14	Does the organization have a written document retention and destruction policy?		No
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		
15a	The organization's CEO, Executive Director, or top management official?		No
15b	Other officers or key employees of the organization?		No
Describe the process in Schedule O			
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
16b	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 <u>OH</u>
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. ☐ own website ☒ another's website ☒ 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. LEONARD GUCWA 60 BIG RUN ROAD DELAWARE, OH 43015 (740) 362-7478

Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

☒ Check this box if the organization did not compensate any officer, director, trustee or key employee

Form 990 (2008)

Part VIII

Statement of Revenue

				(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 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	3,369,632			
	g	Noncash contributions included in lines 1a-1f \$ _____					
	h	Total (Add lines 1a-1f)			3,369,632		
Program Service Revenue	2a		Business Code				
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
	g	Total. Add lines 2a-2f \$					
Other Revenue	3	Investment income (including dividends, interest other similar amounts)			658		658
	4	Income from investment of tax-exempt bond proceeds . . .					
	5	Royalties					
	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 (ii) Other				
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from fundraising events . . .					
	9a	Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000	a	77,396			
	b	Less direct expenses	b	12,400			
	c	Net income or (loss) from gaming activities . . .			64,996	64,996	
	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							
b							
c							
d	All other revenue _____						
e	Total. Add lines 11a-11d \$						
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			3,435,286	64,996	0	658

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	3,399,849	3,399,849		
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
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				
5	Compensation of current officers, directors, trustees, and key employees				
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				
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting	975		975	
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other				
12	Advertising and promotion				
13	Office expenses	2,149		2,149	
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel	2,013		2,013	
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance				
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	DEPARTMENT SERVICES	28,500		28,500	
b	MISCELLANEOUS	976		976	
c					
d					
e					
d					
e					
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	3,434,462	3,399,849	34,613	0
26	Joint Costs. Check ☐ if following SOP 98-2 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) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	71,273	1 56,121
	2	Savings and temporary cash investments		2
	3	Pledges and grants receivable, net		3
	4	Accounts receivable, net		4
	5	Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>		5
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>		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 basis		
		10a		
	b	Less accumulated depreciation <i>Complete Part VI of Schedule D</i>		10c
		10b		
	11	Investments—publicly traded securities		11
	12	Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>		12
	13	Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>		13
14	Intangible assets		14	
15	Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>		15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)	71,273	16 56,121
Liabilities	17	Accounts payable and accrued expenses	26,178	17 10,202
	18	Grants payable		18
	19	Deferred revenue		19
	20	Tax-exempt bond liabilities		20
	21	Escrow account liability <i>Complete Part IV of Schedule D</i>		21
	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>		22
	23	Secured mortgages and notes payable to unrelated third parties		23
	24	Unsecured notes and loans payable		24
	25	Other liabilities <i>Complete Part X of Schedule D</i>		25
		26	Total liabilities. Add lines 17 through 25	26,178
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☐ and complete lines 27 through 29, and lines 33 and 34.			
	27	Unrestricted net assets		27
	28	Temporarily restricted net assets		28
	29	Permanently restricted net assets		29
	Organizations that do not follow SFAS 117, check here ☒ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds	0	30 0
	31	Paid-in or capital surplus, or land, building or equipment fund	0	31 0
	32	Retained earnings, endowment, accumulated income, or other funds	45,095	32 45,919
	33	Total net assets or fund balances	45,095	33 45,919
	34	Total liabilities and net assets/fund balances	71,273	34 56,121

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ cash ☒ accrual ☐ other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a Yes	
b	Were the organization's financial statements audited by an independent accountant?	2b	No
c	If "Yes" to lines 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?	2c Yes	
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?	3a	No
b	If "Yes," did the organization undergo the required audit or audits?	3b	

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization AMERICAN LEGION DEPARTMENT OF OHIO CHARITIES INC		Employer identification number 02-0692968
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Part I

Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

1	☐	A church, convention of churches, or association of churches described in Section 170(b)(1)(A)(i) .
2	☐	A school described in Section 170(b)(1)(A)(ii) . (Attach Schedule E)
3	☐	A hospital or a cooperative hospital service organization described in Section 170(b)(1)(A)(iii) . (Attach Schedule H)
4	☐	A medical research organization operated in conjunction with a hospital described in Section 170(b)(1)(A)(iii) . Enter the hospital's name, city, and state
5	☐	An organization operated for the benefit of a college or university owned or operated by a governmental unit described in Section 170(b)(1)(A)(iv) . (Complete Part II)
6	☐	A federal, state, or local government or governmental unit described in Section 170(b)(1)(A)(v) .
7	☐	An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in Section 170(b)(1)(A)(vi) (Complete Part II)
8	☐	A community trust described in Section 170(b)(1)(A)(vi) (Complete Part II)
9	☒	An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See Section 509(a)(2) . (Complete Part III)
10	☐	An organization organized and operated exclusively to test for public safety See Section 509(a)(4) . (See instructions)
11	☐	An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See Section 509(a)(3) . Check the box that describes the type of supporting organization and complete lines 11e through 11h a ☐ Type I b ☐ Type II c ☐ Type III - Functionally Integrated d ☐ Type III - Other
e	☐	By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
f	☐	If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
g	☐	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? (ii) a family member of a person described in (i) above? (iii) a 35% controlled entity of a person described in (i) or (ii) above?
h	☐	Provide the following information about the organizations the organization supports

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (See Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Public Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						

Total Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total Support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						☐

Computation of Public Support Percentage		
14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	
16a 33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐
b 33 1/3% Test - 2007. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐
17a 10% Facts and Circumstances Test - 2008. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		☐
b 10% Facts and Circumstances Test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		☐
18 Private Foundation. If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		☐

Part IIISupport Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	3,012,192	4,248,775	4,319,807	4,209,601	3,369,632	19,160,007
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	97,523	82,187	80,312	88,615	77,396	426,033
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total Add lines 1-5	3,109,715	4,330,962	4,400,119	4,298,216	3,447,028	19,586,040
7aAmounts included on lines 1, 2, and 3 received from disqualified persons						
7bAmounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
7cTotal of lines 7a and 7b						
8Public Support (Subtract line 7c from line 6)						19,586,040

Total Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9Amounts from line 6	3,109,715	4,330,962	4,400,119	4,298,216	3,447,028	19,586,040
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,894		20,520	9,833	658	33,905
10bUnrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
10cAdd lines 10a and 10b	2,894		20,520	9,833	658	33,905
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13Total Support (Add lines 9, 10c, 11 and 12)						19,619,945
14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Computation of Public Support Percentage			
15	Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	99 830 %
16	Public Support Percentage for 2007 Schedule A, Part IV -A, line 27g	16	99 830 %

Computation of Investment Income Percentage			
17	Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	0 170 %
18	Investment Income Percentage from 2007 Schedule A, Part IV -A, line 27h	18	0 170 %
19a	33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
19b	33 1/3% Tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
20	Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions		

Part IV

Supplemental Information. Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

Additional Data

Software ID:

Software Version:

EIN: 02-0692968

Name: AMERICAN LEGION DEPARTMENT OF OHIO CHARITIES
INC

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099MISC)	(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 KIMBALL , DEPARTMENT COMMANDER	1 00	X		X				0	0	0
LOU DIMMERMAN , FIRST VICE COMMANDER	1 00	X		X				0	0	0
DENNIS CLAUSING , SECOND VICE COMMANDER	1 00	X		X				0	0	0
JOE ROCKWELL , DEPARTMENT TREASURER	1 00	X		X				0	0	0
JOHN BARNHART , DEPARTMENT CHAPLAIN	1 00	X		X				0	0	0
MIKE MORMAN , PAST DEPARTMENT COMMANDE	1 00	X		X				0	0	0
RICHARD ZULCH , NATIONAL EXECUTIVE COMMI	1 00	X		X				0	0	0
HENRY HANK LONG , ALTERNATE NECMAN	1 00	X		X				0	0	0
ARTHUR LUSTIG , TRUSTEE	0 00	X						0	0	0
GLENN HICKMAN , TRUSTEE	0 00	X						0	0	0
JAMES MORRIS , TRUSTEE	0 00	X						0	0	0
DOUG HARTFORD , FIRST DISTRICT	0 00	X						0	0	0
HJOHN DEBARR , FIRST DISTRICT	0 00	X						0	0	0
CLINTON BALDWIN , SECOND DISTRICT	0 00	X						0	0	0
RALPH GRANGER , SECOND DISTRICT	0 00	X						0	0	0
RAMON HACKSTADT , THIRD DISTRICT	0 00	X						0	0	0
RON COOPER , THIRD DISTRICT	0 00	X						0	0	0
MERVYN WISECUP , FOURTH DISTRICT	0 00	X						0	0	0
GUSTAV JOHN ROLKE , FOURTH DISTRICT	0 00	X						0	0	0
DENNIS TEYNOR , FIFTH DISTRICT	0 00	X						0	0	0
JOHN PENA , FIFTH DISTRICT	0 00	X						0	0	0
KEN WISEMAN , SIXTH DISTRICT	0 00	X						0	0	0
MARY OLIVER , SIXTH DISTRICT	0 00	X						0	0	0
RALPH ROE , SEVENTH DISTRICT	0 00	X						0	0	0
DAVID BUSSLER , SEVENTH DISTRICT	0 00	X						0	0	0
MARVIN EVERETT , EIGHTH DISTRICT	0 00	X						0	0	0
FORREST GENE SAMPLES , EIGHTH DISTRICT	0 00	X						0	0	0
CHARLES HAWN , NINTH DISTRICT	0 00	X						0	0	0
GARY MINADEO , NINTH DISTRICT	0 00	X						0	0	0
SAM JACKSON , TENTH DISTRICT	0 00	X						0	0	0

Form 990, Part VII - Section Aaa

(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				
DAVID HILLIARD , TENTH DISTRICT	0 00	X							0	0	0
JAMES PIATT , ELEVENTH DISTRICT	0 00	X							0	0	0
JAMES C MCCLOUD , ELEVENTH DISTRICT	0 00	X							0	0	0
ROBERT BUTCHER , TWELFTH DISTRICT	0 00	X							0	0	0
THOMAS ESHLEMAN , TWELFTH DISTRICT	0 00	X							0	0	0
LENNY MAZZARO , THIRTEENTH DISTRICT	0 00	X							0	0	0
ROBERT S WHITE , THIRTEENTH DISTRICT	0 00	X							0	0	0
HOWARD MIKE MCCLAIN , FOURTEENTH DISTRICT	0 00	X							0	0	0
QUINTIN GEARY , FOURTEENTH DISTRICT	0 00	X							0	0	0
ROGER HIGHT , DEPARTMENT ADJUTANT	1 00			X					0	0	0

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.

Revenue		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col (a) through col (c))
		(event type)	(event type)	(total number)	
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	Other direct expenses			
	8	Direct expense summary Add lines 4 through 7 in column (d) ▶			
	9	Net income summary Combine lines 3 and 8 in column (d). ▶			

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.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Direct Expenses	1	Gross revenue		77,396	77,396
	2	Cash prizes		12,400	12,400
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor ☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☒ Yes 100.000 % ☐ 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) ▶			

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities OH		
a	Is the organization licensed to operate gaming activities in each of these states?	9a Yes	
b	If "No," Explain		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	No
b	If "Yes," Explain		
11	Does the organization operate gaming activities with nonmembers?	11	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?	12	No

		Yes	No
13	Indicate the percentage of gaming activity operated in		
a	The organization's facility	13a	
b	An outside facility	13b	100 000 %
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records		
Name ► LEONARD GUCWA			
Address ► 60 BIG RUN ROAD DELAWARE, OH 43015			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	Yes
b	If "Yes," enter the amount of gaming revenue received by the organization ► \$ 75,150 and the amount of gaming revenue retained by the third party ► \$ 60,888		
c	If "Yes," enter name and address		
Name ► JH MARKETING SERVICES			
Address ► PO BOX 1200 HOLLIS, NH 03049			
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?	17a	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 ► \$		

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
AMERICAN LEGION DEPARTMENT OF OHIO CHARITIES INC

Grants and Other Assistance to Organizations,
Governments and Individuals in the U.S.

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

OMB No 1545-0047

2008

Open to Public
Inspection

Employer identification number
02-0692968

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?

☒ Yes ☐ No

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" on 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. Use Part IV and Schedule I-1 if additional space is needed.

☐

1(a) Name and address of organization or government	(b) EIN	(c) IRC 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
See Additional Data Table							

2

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

0

3

Enter total number of other organizations

136

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on 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

Part IV

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

Identifier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 THE ORGANIZATION MONITORS THE USE OF GRANT FUNDS BY MAKING CONTRIBUTIONS TO 501(C)(3) ORGANIZATIONS FOR USE IN FUNDING THEIR EXEMPT PURPOSE THE ORGANIZATION ALSO MAKES CONTRIBUTIONS TO THE AMERICAN LEGION POSTS IN THE STATE OF OHIO THE ORGANIZATION MONITORS THE USE OF THESE FUNDS BY REQUIRING THE POSTS TO MAINTAIN SEPARATE BANK ACCOUNTS FOR THESE CONTRIBUTIONS AND TO THEN CONTRIBUTE THESE MONIES TO LOCAL 501(C)(3) AND OTHER EXEMPT ORGANIZATIONS

Software ID:

Software Version:

EIN: 02-0692968

Name: AMERICAN LEGION DEPARTMENT OF OHIO CHARITIES INC

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
THE AMERICAN LEGION DEPARTMENT OF OHIO INC60 BIG RUN ROAD DELAWARE, OH 43015	31-4115640	501(C)(19)	208,638				THE PURPOSE OF THE CONTRIBUTIONS TO THE AMERICAN LEGION, DEPARTMENT OF OHIO, INC WAS TO SUPPORT AND FUND THE ADMINISTRATIVE EXPENSES OF THE AMERICAN LEGION, DEPARTMENT OF OHIO, INC (\$62,336), TO SUPPORT AND FUND THE AMERICANISM AND OTHER PROGRAMS (\$113,802), AND TO COVER THE IN-KIND EXPENSES OF THE AMERICAN LEGION, BUCKEYE BOYS STATE, INC DONATED BY THE AMERICAN LEGION, DEPARTMENT OF OHION, INC (\$32,500)
AMERICAN LEGION POST #3120 W FRONT STREET FINDLAY, OH 45840	34-4176060	501(C)(19)	91,590				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #61913 E PLEASANT ST SPRINGFIELD, OH 45505	31-6039359	501(C)(19)	8,108				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #729919 EUCLID AVE WICKLIFFE, OH 44092	34-6607370	501(C)(19)	5,910				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #8518 South MAIN ST WELLINGTON, OH 44090	34-1510371	501(C)(19)	51,010				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #11279 CANAL ST LANCASTER, OH 43130	31-4115650	501(C)(19)	30,974				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #12393 OHIO ST ELYRIA, OH 44035	34-0065627	501(C)(19)	35,762				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #21520 W UNION ST ATHENS, OH 45701	31-4370355	501(C)(19)	26,579				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #23705 COURT 186 PORTSMOUTH, OH 45662	31-4115656	501(C)(19)	10,871				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #251240 US RT 22 NW WASHINGTON COURTHOUSE, OH 43160	31-0500979	501(C)(19)	35,239				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
AMERICAN LEGION POST #27PO BOX 357 GALLIPOLIS,OH 45361	31-6045932	501(C)(19)	21,390				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #2927 S THIRD ST ZANESVILLE,OH 43701	31-6181424	501(C)(19)	50,954				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #46208 W MAIN ST BELLEVUE,OH 44811	34-6607382	501(C)(19)	5,341				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #49140 E LOCUST ST WILMINGTON,OH 45177	31-0599268	501(C)(19)	5,134				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #58107 E GAY ST SOMERSET,OH 43783	31-1260535	501(C)(19)	16,013				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #63218 WEST MAIN STREET OTTAWA,OH 45875	34-4411445	501(C)(19)	7,403				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #65652 MAIN ST COSHOCOTON,OH 43812	31-6049667	501(C)(19)	17,238				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #6710094 SHREVE RD SHREVE,OH 44676	34-6607389	501(C)(19)	7,200				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #681901 SYLVAN RD WOOSTER,OH 44691	34-6595723	501(C)(19)	22,500				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #70229 WELLS AVE WELLSVILLE,OH 43968	34-0670801	501(C)(19)	14,271				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
AMERICAN LEGION POST #76395 W CALIFORNIA AVE SEBRING,OH 44672	34-0670502	501(C)(19)	16,200				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #83PO BOX 2101 SANDUSKY,OH 44871	34-4176085	501(C)(19)	87,750				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #8585 S 6TH ST NEWARK,OH 43055	31-4368969	501(C)(19)	45,352				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #88PO BOX 626 ASHLAND,OH 44805	34-0065640	501(C)(19)	35,820				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #9191 AMERICAN LEGION PKWY BEREA,OH 44017	34-1130149	501(C)(19)	40,500				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #9210 S WASHINGTON ST UTICA,OH 43080	31-0995974	501(C)(19)	23,665				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #96PO BOX 5096 LIMA,OH 45802	34-4176080	501(C)(19)	110,565				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #1031804 W 19TH ST ASHTABULA,OH 44004	34-0651675	501(C)(19)	15,164				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #10551 E FIRST ST LONDON,OH 43140	23-7207067	501(C)(19)	28,670				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #1126677 MIDDLERIDGE RD MADISON,OH 44057	34-6571161	501(C)(19)	8,092				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
AMERICAN LEGION POST #118921 North LAKE ST AMHERST,OH 44001	34-0663114	501(C)(19)	104,669				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #120414 NORTH MAIN STREET URBANA,OH 43078	34-6607465	501(C)(19)	12,144				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #1212000 BUCKLAND AVE FREMONT,OH 43420	34-4417892	501(C)(19)	6,788				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #131540 E MAIN ST LEETONIA,OH 44431	34-0940482	501(C)(19)	27,160				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #138427 S 3RD ST HAMILTON,OH 45011	31-0504273	501(C)(19)	33,548				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #140325 N OHIO ST GREENVILLE,OH 45331	34-4176070	501(C)(19)	22,153				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #142201 JAMES RD WAVERLY,OH 45690	31-4388390	501(C)(19)	19,904				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #1443253 SOUTH HIGH ST COLUMBUS,OH 43207	31-4312233	501(C)(19)	35,458				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #1478493 HACKETT RD APPLE CREEK,OH 44806	34-0607469	501(C)(19)	22,446				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #149126 E 4TH ST FRANKLIN,OH 45005	31-0722842	501(C)(19)	7,682				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

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AMERICAN LEGION POST #151272 BROAD ST CONNEAUT,OH 44030	34-6607470	501(C)(19)	44,603				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #159150 LEGION RD Saint CLAIRSVILLE,OH 43950	34-1135437	501(C)(19)	8,245				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #162531 BELLEFONTAINE AVE MARION,OH 43302	31-1138184	501(C)(19)	42,259				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #16535 N MAIN ST MIAMISBURG,OH 45342	31-0526291	501(C)(19)	19,672				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #170129 MAIN ST WADSWORTH,OH 44281	34-6557911	501(C)(19)	36,397				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #173120 COLTON AVE BELLEFONTAINE,OH 43311	43-1190592	501(C)(19)	16,740				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #181123 EAST RENSSELAER STREET BUCYRUS,OH 44820	34-4176045	501(C)(19)	21,441				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #184301 W WATER ST PIQUA,OH 45356	31-0513602	501(C)(19)	17,100				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #188326 ELIZABETH ST NEW LEXINGTON,OH 43764	31-6049659	501(C)(19)	11,681				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #191200 S BROADWAY SPENCERVILLE,OH 45887		501(C)(19)	16,188				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

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AMERICAN LEGION POST #1967400 CHIPPEWA ROAD BRECKSVILLE, OH 44141	34-6607482	501(C)(19)	7,442				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #2005046 NEBRASKA AVE HUBER HEIGHTS, OH 45424	31-6050801	501(C)(19)	30,055				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #2019701 W BROAD ST WEST JEFFERSON, OH 43162	31-6068007	501(C)(19)	8,771				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #2102510 STE RTE 703 CELINA, OH 45822	34-6607486	501(C)(19)	82,638				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #21131972 WALKER RD AVON LAKE, OH 44012	34-6554868	501(C)(19)	78,516				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #2144304 CENTER ST WILLOUGHBY, OH 44094	34-6607487	501(C)(19)	9,129				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #2151000 US 35W EATON, OH 45320	31-0919692	501(C)(19)	8,092				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #225122 N SANDUSKY AVE UPPER SANDUSKY, OH 43351	34-4176051	501(C)(19)	8,946				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #234PO BOX 972 BRINSWICK, OH 44212	34-6607492	501(C)(19)	7,666				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #2362025 E RIVER ROAD NEWTON FALLS, OH 44444	34-6607493	501(C)(19)	34,454				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

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AMERICAN LEGION POST #23824 S LOCUST ST MECHANICSBURG,OH 43044	34-6607490	501(C)(19)	4,645				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #243118 MARKET ST GALION,OH 44833	34-6607497	501(C)(19)	21,918				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #245424 FAYETTE STREET NEW MADISON,OH 45346	34-6607498	501(C)(19)	5,625				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #250131 S SYCAMORE AVE SYCAMORE,OH 44882	34-4418316	501(C)(19)	16,789				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #256897 OAKLAND RD LOVELAND,OH 45140	31-6050459	501(C)(19)	16,331				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #2651105 N SHOOP AVE WAUSEON,OH 43567	34-6554837	501(C)(19)	18,820				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #282237 E MARKET ST ORRVILLE,OH 44667	34-0656299	501(C)(19)	8,309				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #2862251 N DAYTON-LAKEVIEW NEW CARLISLE,OH 45344	31-6067790	501(C)(19)	6,101				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #316505 SOUTH STEARNS AVENUE DESHLER,OH 43516	34-6597450	501(C)(19)	11,454				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #3221477 SR 503 S WEST ALEXANDRIA,OH 45381	31-6181457	501(C)(19)	5,827				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

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AMERICAN LEGION POST #325211 PEARL ST MANCHESTER,OH 45144	31-6181458	501(C)(19)	38,659				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #32689 EAST MAIN ST SHELBY,OH 44875	43-1490592	501(C)(19)	17,307				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #3301108 E BENTON ST WAPAKONETA,OH 45895	34-6554944	501(C)(19)	33,247				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #331109 ELM ST RAVENNA,OH 44266	34-1199856	501(C)(19)	33,748				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #33660 CHESTER ST PAINESVILLE,OH 44077	34-1107100	501(C)(19)	32,715				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #338209 W CROCKER ST BRADNER,OH 43406	34-6554879	501(C)(19)	6,084				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #344201 E FINDLAY ST CAREY,OH 43316	34-4413262	501(C)(19)	15,118				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #345RT 19 NORTH FORT RECOVERY,OH 45846	34-4445031	501(C)(19)	6,675				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #360215 N WASHINGTON ST NEW PARIS,OH 45347	31-6052839	501(C)(19)	14,193				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #366107 HIGH ST FLUSHING,OH 43977	34-0816488	501(C)(19)	6,913				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

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AMERICAN LEGION POST #368308 SOUTH MAIN STREET PROSPECT, OH 43342	31-6181464	501(C)(19)	11,768				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #3711001 SOUTH PENNSYLVANIA AVENUE WELLSTON, OH 45692	51-1504128	501(C)(19)	7,532				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #377137 S MAIN ST CAMDEN, OH 45311	31-6181466	501(C)(19)	6,390				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #3972713 STATE RD VERMILLION, OH 44089	34-6556636	501(C)(19)	26,711				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #4063393 LEGION LANE BETHEL, OH 45106	31-6041629	501(C)(19)	7,001				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #4303227 E LIVINGSTON AVE COLUMBUS, OH 43227	31-6063115	501(C)(19)	13,584				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #4311 CANAL CT NEWCOMERSTOWN, OH 43832	34-0065654	501(C)(19)	9,662				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #44251 W MAIN ST SALINEVILLE, OH 43945	34-0054507	501(C)(19)	7,602				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #444214 NORTH MILL STREET NEW KNOXVILLE, OH 45871	51-0180421	501(C)(19)	4,950				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #4491090 KENMORE BLVD AKRON, OH 44314	34-1019238	501(C)(19)	21,131				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

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AMERICAN LEGION POST #450450 VICTOR STIER DRIVE MILFORD,OH 45150	31-0595881	501(C)(19)	4,813				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #4645790 HUDSON DRIVE HUDSON,OH 44236	34-6555660	501(C)(19)	15,351				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #471950 GALLIA ST PORTSMOUTH,OH 45662	31-6181479	501(C)(19)	45,633				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #4901117 S HAMILTON RD WHITEHALL,OH 43227	31-6043208	501(C)(19)	14,420				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #499337 CONGRESS STREET WEST SALEM,OH 44287	34-6607311	501(C)(19)	5,733				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #5137947 HAMILTON AVE CINCINNATI,OH 45231	31-6181486	501(C)(19)	6,194				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #5213809 CENTRAL AVE SHADYSIDE,OH 43947	34-0784589	501(C)(19)	15,089				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #523120 BANK ST LODI,OH 44254	34-6607426	501(C)(19)	22,986				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #52575 HANNA AVE ADENA,OH 43901	34-0682330	501(C)(19)	5,252				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #526526 LEGION LANE FAIRBORN,OH 45324	31-6049294	501(C)(19)	22,805				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

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AMERICAN LEGION POST #53011100 WINTON ROAD GREENHILLS,OH 45218	31-6063356	501(C)(19)	33,206				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #5321571 DEMOREST ROAD COLUMBUS,OH 43228	31-1101109	501(C)(19)	30,906				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #5344618 RIVER RD CINCINNATI,OH 45233	31-6181492	501(C)(19)	8,625				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #539539 AMERICAN LEGION DR NORTH BALTIMORE,OH 45872	34-6607335	501(C)(19)	23,954				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #541109 5TH ST CONTINENTAL,OH 45831	34-4437019	501(C)(19)	20,592				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #5519150 ST RT 83N HOLMESVILLE,OH 44633	34-6556473	501(C)(19)	11,003				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #5662974 CORMANY RD AKRON,OH 44319	34-0715875	501(C)(19)	22,456				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #5718140 STATE RR 119 MARIA STEIN,OH 45860	34-4322730	501(C)(19)	10,324				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #5726483 STATE RD PARMA,OH 44134	34-6564708	501(C)(19)	65,608				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #584142 OLNEY AVE MARION,OH 43302	31-6055551	501(C)(19)	66,281				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

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AMERICAN LEGION POST #586377 N THIRD ST TIPP CITY,OH 45373	31-0597502	501(C)(19)	13,500				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #5985700 KENTSHIRE DR KETTERING,OH 45429	31-6181501	501(C)(19)	18,080				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #605367 W MAIN ST WALDO,OH 43356	31-6181504	501(C)(19)	23,783				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #61019944 SHELTON RD BROOK PARK,OH 44142	35-0144250	501(C)(19)	45,523				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #61327 S MEADOW DR TROTWOOD,OH 45416	31-0684673	501(C)(19)	8,120				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #6191510 WEBSTER ST DAYTON,OH 45404	31-1317559	501(C)(19)	16,200				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #6273935 E 42ND ST NEWBURGH HEIGHTS,OH 44105	34-6607437	501(C)(19)	9,000				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #641131 BROWN ST BELLE VALLEY,OH 43717	31-0643945	501(C)(19)	11,304				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #6516353 HARRISON RD FREDERICKSBURG,OH 44627	34-1506935	501(C)(19)	27,851				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #668950 HELKE ROAD VANDALIA,OH 45377	31-6181517	501(C)(19)	17,100				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

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AMERICAN LEGION POST #6749960 EAST CENTER STREET WINDAM, OH 44288	34-1015090	501(C)(19)	7,200				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #675228 OBELL CT DAYTON, OH 45409	31-6049838	501(C)(19)	15,639				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #676460 HARMAN AVE MANSFIELD, OH 44903	34-6607403	501(C)(19)	5,130				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #678570 E 328TH ST WILLOWICK, OH 44095	34-6607404	501(C)(19)	25,204				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #68510001 HUDSON AURORA RD STREETSBORO, OH 44241	34-1572959	501(C)(19)	10,417				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #7037667 YORK RD PARMA, OH 44130	34-6607414	501(C)(19)	20,541				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #7333751 W ST RT 12 BETTSVILLE, OH 44815	34-0936533	501(C)(19)	14,731				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #73716465 MILTON AVE LAKE MILTON, OH 44429	34-6607357	501(C)(19)	11,981				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #7467015 NORTH DIXIE DRIVE DAYTON, OH 45414	31-0621358	501(C)(19)	8,879				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #74930 HURON ST JEROMESVILLE, OH 44840	34-6607361	501(C)(19)	15,710				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
AMERICAN LEGION POST #750226 MAIN ST LOWELL, OH 45744	31-6054931	501(C)(19)	5,087				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #757289 COOKS HILL RD CHILLICOTHE, OH 45601	34-6550655	501(C)(19)	31,268				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #76235 WEST MAIN STREET NEW LEBANON, OH 45345	31-6181531	501(C)(19)	7,765				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #7633200 DAYTON-XENIA RD BEAVERCREEK, OH 45434	31-1223790	501(C)(19)	13,140				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #76852651 BROAD STREET BEALLSVILLE, OH 43716	32-0060807	501(C)(19)	5,136				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #7765350 BURKHARDT RD RIVERSIDE, OH 45431	31-0960013	501(C)(19)	30,375				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
AMERICAN LEGION DEPARTMENT OF OHIO CHARITIES INC

Employer identification number
02-0692968

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		THE FORM 990 IS PREPARED BY AN OUTSIDE ACCOUNTING FIRM THE FORM 990 IS THEN REVIEWED BY THE FISCAL OFFICER AND ADJUTANT PRIOR TO BEING FILED

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		THE ORGANIZATION DOES NOT COMPENSATE ANY OFFICERS, DIRECTORS, TRUSTEES, OR OTHER EMPLOYEES AND THEREFORE A POLICY FOR DETERMINING COMPENSATION IS NOT REQUIRED

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST

Identifier	Return Reference	Explanation
FORM 990, PART XI, LINE 2C	COMPILATION COMMITTEE	THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE COMPILATION AND SELECTION OF THE INDEPENDENT ACCOUNTANT THE PROCESS BY WHICH THE COMMITTEE OVERSEES THE COMPILATION AND SELECTS THE INDEPENDENT ACCOUNTANT HAS NOT CHANGED FROM PRIOR YEARS

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B	POLICIES	THE ORGANIZATION IS IN THE PROCESS OF REVIEWING ITS EXISTING POLICIES AND PLANS TO PUT IN A PLACE A CONFLICT OF INTEREST POLICY, WHISTLEBLOWER POLICY, AND DOCUMENT RETENTION AND DESTRUCTION POLICY DURING THE NEXT FISCAL YEAR

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2008

Open to Public Inspection

▶ **Attach to Form 990. To be completed by organizations that answer "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.**

▶ **See separate instructions.**

Name of the organization
AMERICAN LEGION DEPARTMENT OF OHIO CHARITIES INC

Employer identification number

02-0692968

Part I

Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II

Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
THE AMERICAN LEGION DEPARTMENT OF OHIO INC 60 BIG RUN ROAD DELAWARE, OH43015 31-4115640	SERVES VETERANS BY PROVIDING BENEFITS, EMPLOYMENT AND CHILD WELFARE PROGRAMS	OH	501(C)(19)	N/A	N/A

Part III

Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income(related, investment, unrelated)	(F) Share of total income	(G) Share of end-of- year assets	(H) Disproporionate allocations?		(I) Code V—UBI amount on Box 20 of K-1	(J) General or managing partner?	
							Yes	No		Yes	No

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

Part V

Transactions with Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

No

No

No

No

No

No

No

No

No

No

No

No

Yes

No

Yes

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(A) Name of other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1) THE AMERICAN LEGION DEPARTMENT OF OHIO INC	Q	208,638
(2) THE AMERICAN LEGION DEPARTMENT OF OHIO INC	O	28,500
(3)		
(4)		
(5)		
(6)		

Schedule R (Form 990) 2008

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]