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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 08-01-2010 and ending 07-31-2011

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

C Name of organization
THE AMERICAN LEGION DEPARTMENT OF OHIO
CHARITIES INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) 60 BIG RUN ROAD

Room/suite

City or town, state or country, and ZIP + 4
DELAWARE, OH 430158007

D Employer identification number
02-0692968

E Telephone number
(740) 362-7478

G Gross receipts $ 3,044,602

F Name and address of principal officer
ROGER HIGHT
60 BIG RUN ROAD
DELAWARE, OH 43015

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) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 2003

M State of legal domicile OH

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO SUPPORT THE CHARITABLE PROGRAMS OF THE AMERICAN LEGION, DEPARTMENT OF OHIO

2 Check this box ▶ ☐ 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**	39
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	39
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	**5**	0
6	Total number of volunteers (estimate if necessary)	**6**	39
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

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)	3,187,765	2,885,247
	9 Program service revenue (Part VIII, line 2g)	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	66,540	127,355
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,254,305	3,012,602
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,173,856	2,917,646
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	59,755	98,200
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	3,233,611	3,015,846
	19 Revenue less expenses Subtract line 18 from line 12	20,694	-3,244

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	88,679	79,052
	21 Total liabilities (Part X, line 26)	22,066	15,683
	22 Net assets or fund balances Subtract line 21 from line 20	66,613	63,369

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 — 2012-02-22 Date

ROGER HIGHT ADJUTANT Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name GRETA RZYMEK CPA	Preparer's signature GRETA RZYMEK CPA	Date	Check if self-employed ☐	PTIN
Firm's name ▶ REA & ASSOCIATES INC CPA'S				Firm's EIN ▶
Firm's address ▶ 5775 PERIMETER DRIVE - SUITE 200 DUBLIN, OH 430173224				Phone no ▶ (614) 889-8725

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

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? . . . . . ☐ 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 $ 2,945,862 including grants of $ 2,917,646) (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 ▶ $ 2,945,862

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 (see instruction)?	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, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
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? *If "Yes," complete Schedule C, Part III*	5		
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? *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, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		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, line10? *If "Yes," complete Schedule D, Part VI.*	11a		No
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? *If "Yes," complete Schedule D, Part VII.*	11b		No
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? *If "Yes," complete Schedule D, Part VIII.*	11c		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? *If "Yes," complete Schedule D, Part IX.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e		No
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)? *If "Yes," complete Schedule D, Part X.*	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b		No
13	Is the organization a school 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 United States?	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 United States? *If "Yes," complete Schedule F, Parts I and IV*	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 U S ? *If "Yes," complete Schedule F, Parts II and IV*	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 U S ? *If "Yes," complete Schedule F, Parts III and IV*	16		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? *If "Yes," complete Schedule G, Part I (see instructions)*	17		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? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19	Yes	
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		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)	20b		

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? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
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? *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, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *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 lines 24b–24d and complete Schedule K. If "No," go to line 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	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? *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, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**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? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**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? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		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*	**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? *If "Yes," complete Schedule R, Part I*	**33**		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*	**34**	Yes	
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)? *If "Yes," complete Schedule R, Part V, line 2* ☐ **Yes** ☑ **No**			
36	**Section 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*	**36**	Yes	
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? *If "Yes," complete Schedule R, Part VI*	**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 . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	3		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0		
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, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		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 instructions for 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 line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and 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 receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		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 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	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		
9	**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			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .		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 39		
b	Enter the number of voting members included in line 1a, above, who are independent	1b 39		
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?	2		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? . .	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . .	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	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	9		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?	10a		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?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a		No
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*	12a		No
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c		
13	Does the organization have a written whistleblower policy?	13		No
14	Does the organization have a written document retention and destruction policy?	14		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?			
a	The organization's CEO, Executive Director, or top management official	15a		No
b	Other officers or key employees of the organization	15b		No
	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?	16a		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?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ OH

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

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

Check if Schedule O contains a response to any question in this Part VII . . . . . ☐

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

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(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										

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)**								0	89,297	25,348

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? *If "Yes," complete Schedule J for such individual*	**3**		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? *If "Yes," complete Schedule J for such individual*	**4**		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? *If "Yes," complete Schedule J for such person*	**5**		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) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) 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 2,885,247				
	g	Noncash contributions included in lines 1a-1f $				
	h	**Total.** Add lines 1a-1f . . . . . ▶	2,885,247			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	**Total.** Add lines 2a–2f . . . . . ▶				
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) . . . . . ▶				
	4	Income from investment of tax-exempt bond proceeds . . ▶				
	5	Royalties . . . . . ▶				
		(i) Real / (ii) Personal				
	6a	Gross Rents				
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss) . . . . . ▶				
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory				
	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 . . . 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 . a 159,355				
	b	Less direct expenses . . . . . b 32,000				
	c	Net income or (loss) from gaming activities . . . ▶	127,355			127,355
	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.** See Instructions . . . ▶	3,012,602	0	0	127,355

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	2,917,646	2,917,646		
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				
a Fees for services (non-employees) Management				
b Legal				
c Accounting	26,975		26,975	
d Lobbying				
e Professional fundraising services *See Part IV, line 17*				
f Investment management fees				
g Other	28,216	28,216		
12 Advertising and promotion				
13 Office expenses	2,396		2,396	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	10,913		10,913	
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 (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 DEPARTMENT SERVICES	29,700		29,700	
b				
c				
d				
e				
f All other expenses				
25 **Total functional expenses.** Add lines 1 through 24f	3,015,846	2,945,862	69,984	0
26 **Joint costs.** Check here ▶ ☐ 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) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	88,679	1	79,052
	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, 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* — 10a			
	b	Less accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities See Part IV, line 11		12	
	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)	88,679	16	79,052
Liabilities	17	Accounts payable and accrued expenses	22,066	17	15,683
	18	Grants payable		18	
	19	Deferred revenue		19	
	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		25	
	26	**Total liabilities.** Add lines 17 through 25	22,066	26	15,683
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	66,613	32	63,369
	33	Total net assets or fund balances	66,613	33	63,369
	34	Total liabilities and net assets/fund balances	88,679	34	79,052

Part XI Reconcilliation 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	3,012,602
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,015,846
3	Revenue less expenses Subtract line 2 from line 1	3	-3,244
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	66,613
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0
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	63,369

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 ☐ Cash ☑ Accrual ☐ 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? . .	2a	Yes	
b	Were the organization's financial statements audited by an independent accountant?	2b		No
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	2c	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 ☑ Separate basis ☐ Consolidated basis ☐ 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?	3a		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 . .	3b		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
THE AMERICAN LEGION DEPARTMENT OF OHIO CHARITIES INC

Employer identification number
02-0692968

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

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).**

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).**

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?

	Yes	No
(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? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the supported organization(s)

(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? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the U S ? Yes	(vi) No	(vii) Amount of support
Total									

Part II **Support Schedule for Organizations Described in Sections 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public Support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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** ▶☐

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f)) **14**

15 Public Support Percentage for 2009 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2010.** 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% support test—2009.** 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—2010.** 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—2009.** 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 a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	4,319,807	4,209,601	3,369,632	3,187,765	2,885,247	17,972,052
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	80,312	88,615	77,396	80,940	159,355	486,618
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	4,400,119	4,298,216	3,447,028	3,268,705	3,044,602	18,458,670
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b						0
8 **Public Support** (Subtract line 7c from line 6)						18,458,670

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	4,400,119	4,298,216	3,447,028	3,268,705	3,044,602	18,458,670
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	20,520	9,833	658			31,011
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	20,520	9,833	658			31,011
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)	4,420,639	4,308,049	3,447,686	3,268,705	3,044,602	18,489,681

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	99 830 %
16	Public support percentage from 2009 Schedule A, Part III, line 15	16	99 840 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2010** (line 10c column (f) divided by line 13 column (f))	17	0 170 %
18	Investment income percentage from **2009** Schedule A, Part III, line 17	18	0 160 %

19a **33 1/3% support tests—2010.** 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 ▶☑

b **33 1/3% support tests—2009.** 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.** Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
THE AMERICAN LEGION DEPARTMENT OF OHIO
CHARITIES INC

Employer identification number
02-0692968

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 (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(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
Total . . . . . ▶						

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

		(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			159,355	159,355
Direct Expenses	2 Cash prizes			32,000	32,000
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☑ 100 000 % Yes 100 000 % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				32,000
	8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶				127,355

9 Enter the state(s) in which the organization operates gaming activities See Additional Data TableOH

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**	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? . . . . . ☑ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ 159,355 and the amount of gaming revenue retained by the third party ▶ $ 123,328

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? . . . . . ☐ 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)

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
THE AMERICAN LEGION DEPARTMENT OF OHIO CHARITIES INC

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" 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. . . . ▶ ☐

1 (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
See Additional Data Table							

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

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 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

Additional Data Return to Form

Software ID:
Software Version:
EIN: 02-0692968
Name: THE 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
JUVENILE DIABETES RESEARCH FOUNDATION 6100 ROCKSIDE WOODS BLVD STE 445 INDEPENDENCE,OH 44131	23-1907729	501(C)(3)	5,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
DAYTON NATIONAL CEMETARYVAMC 4100 W THIRD STREET DAYTON,OH 45428	56-2670176	501(C)(3)	5,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
MOTTS MILITARY MUSEUM INC5075 S HAMILTON ROAD GROVEPORT,OH 43125	31-1225950	501(C)(3)	8,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
AMERICAN LEGION CHILD WELFARE FOUNDATION INCPO BOX 1055 INDIANAPOLIS,IN 46206	35-7041737	501(C)(3)	30,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
HONOR FLIGHT COLUMBUS INC2185 RIDGECLIFF ROAD COLUMBUS,OH 43221	26-4262700	501(C)(3)	30,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
AMERICAN LEGION SEPTEMBER 11 MEMORIAL SCHOLARSHIP TRUST FUNDPO BOX 1055 INDIANAPOLIS,IN 46206	42-1553035	501(C)(3)	15,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
AMERICAN LEGION NATIONAL EMERGENCY FUNDPO BOX 1055 INDIANAPOLIS,IN 46206	35-6679628	501(C)(3)	10,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
THE AMERICAN LEGION DEPARTMENT OF OHIO INC60 BIG RUN ROAD DELAWARE,OH 43015	31-4115640	501(C)(19)	177,791				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #3120 W FRONT STREET FINDLAY,OH 45840	34-6570592	501(C)(19)	44,411				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)	13,842				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)	5,202				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)	55,708				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

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AMERICAN LEGION POST #11279 CANAL ST LANCASTER,OH 43130	31-4115650	501(C)(19)	41,255				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)	21,290				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)	36,170				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)	16,449				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #27PO BOX 357 GALLIPOLIS,OH 45361	31-6045932	501(C)(19)	6,291				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)	78,414				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #34336 EAST SPRING STREET CADIZ,OH 43907	26-0095618	501(C)(19)	5,220				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #43622 SOUTH MARKET STREET TROY,OH 45373	31-0566270	501(C)(19)	16,505				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #46208 W MAIN ST BELLEVUE,OH 44811	99-9999999	501(C)(19)	5,225				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)	9,797				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)	8,668				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)	9,278				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 #64WOOSTER STREET MARIETTA,OH 45750	31-4355305	501(C)(19)	11,648				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #65652 MAIN ST COSHOCTON,OH 43812	31-6049667	501(C)(19)	30,947				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)	5,400				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)	34,497				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)	14,000				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #76395 W CALIFORNIA AVE SEBRING,OH 44672	34-0670502	501(C)(19)	9,900				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)	79,200				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)	7,897				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)	34,277				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)	37,800				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)	9,109				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)	73,456				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

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AMERICAN LEGION POST #1031804 W 19TH ST ASHTABULA,OH 44004	34-0651675	501(C)(19)	16,105				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)	12,085				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)	20,504				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #118921 NORTH LAKE ST AMHERST,OH 44001	34-0663114	501(C)(19)	64,868				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)	9,951				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)	10,675				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #1235129 MONTGOMERY ROAD NORWOOD,OH 45212	31-6049091	501(C)(19)	8,199				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)	19,960				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #13423363 US RT 23 S CIRCLEVILLE,OH 43113	31-0649193	501(C)(19)	9,250				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)	17,303				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)	22,553				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)	7,114				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

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AMERICAN LEGION POST #1443253 SOUTH HIGH ST COLUMBUS,OH 43207	31-4312233	501(C)(19)	16,875				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)	19,561				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)	8,823				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #151272 BROAD ST CONNEAUT,OH 44030	34-6607470	501(C)(19)	36,281				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)	11,391				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)	15,338				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)	8,369				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)	25,273				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)	10,395				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)	20,420				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)	28,125				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)	5,114				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 #191200 S BROADWAY SPENCERVILLE,OH 45887	34-6554865	501(C)(19)	16,919				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #1967400 CHIPPEWA ROAD BRECKSVILLE,OH 44141	34-6607482	501(C)(19)	5,421				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)	17,884				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)	65,496				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)	59,648				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)	10,580				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)	6,210				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #2171265 N 4TH AVENUE SIDNEY,OH 45365	34-4407888	501(C)(19)	24,298				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)	5,639				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)	38,056				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #23824 S LOCUST ST MECHANICSBURG,OH 43044	34-6607494	501(C)(19)	11,007				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)	22,653				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

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AMERICAN LEGION POST #250131 S SYCAMORE AVE SYCAMORE,OH 44882	34-4418316	501(C)(19)	11,042				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)	19,267				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)	28,860				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)	7,798				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)	6,480				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #292185 N MAIN STREET NEW LONDON,OH 44851	34-6607510	501(C)(19)	5,069				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)	8,380				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)	7,617				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #325211 PEARL ST MANCHESTER,OH 45144	31-6181458	501(C)(19)	35,993				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)	13,979				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)	24,539				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)	23,406				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

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AMERICAN LEGION POST #33660 CHESTER ST PAINESVILLE,OH 44077	34-1107100	501(C)(19)	22,725				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)	13,649				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)	6,390				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #353118 MACKINAW ST ANSONIA,OH 45303	34-4421382	501(C)(19)	6,153				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)	6,062				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)	5,477				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #368308 SOUTH MAIN STREET PROSPECT,OH 43342	31-6181464	501(C)(19)	9,860				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)	18,188				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #375203 BRIDGE STREET MALVERN,OH 44230	34-1405920	501(C)(19)	5,865				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)	10,549				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)	18,226				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #401PO BOX 415 CALEDONIA,OH 43314	31-6181470	501(C)(19)	9,639				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 #4063393 LEGION LANE BETHEL,OH 45106	31-6041629	501(C)(19)	7,402				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #40749 BLACK DRIVE DOYLESTOWN,OH 44230	34-6607323	501(C)(19)	7,790				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)	6,447				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)	10,193				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #44251 W MAIN ST SALINEVILLE,OH 43945	51-0142864	501(C)(19)	7,192				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)	20,833				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)	6,258				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)	20,569				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)	16,713				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)	11,586				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #53011100 WINTON ROAD GREENHILLS,OH 45218	31-6063356	501(C)(19)	18,359				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #531881 GENEVA AVE TOLEDO,OH 43609	34-4420863	501(C)(19)	7,111				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 #5321571 DEMOREST ROAD COLUMBUS,OH 43228	31-1101109	501(C)(19)	43,290				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)	18,464				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)	10,769				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)	9,676				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)	13,547				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)	5,529				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)	23,168				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #578PO BOX 430 QUAKER CITY,OH 43773	31-0679675	501(C)(19)	9,293				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)	28,346				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #586377 N THIRD ST TIPP CITY,OH 45373	31-0597502	501(C)(19)	21,998				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)	13,950				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)	19,800				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 #61019944 SHELDON RD BROOK PARK,OH 44142	35-0144250	501(C)(19)	28,806				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)	6,790				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)	19,170				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)	23,483				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)	17,674				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)	15,411				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)	9,277				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #715PO BOX 37 FORT JENNINGS,OH 45844	34-6549820	501(C)(19)	12,303				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)	6,401				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)	22,360				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)	14,432				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)	5,752				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)	6,115				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)	36,384				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)	63,835				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)	13,344				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION POST #773PO BOX 773 AMELIA,OH 45102	31-0892290	501(C)(19)	16,344				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)	36,000				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOSES
AMERICAN LEGION BUCKEYE BOYS STATE INC 60 BIG RUN ROAD DELAWARE,OH 43015	31-6080576	501(C)(19)	32,500				SUPPORT EDUCATION PROGRAMS OF THE ORGANIZATION

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
THE AMERICAN LEGION DEPARTMENT OF OHIO CHARITIES INC

Employer identification number
02-0692968

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		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
		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
COMPILATION COMMITTEE	FORM 990, PART XI, LINE 2C	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

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
THE AMERICAN LEGION DEPARTMENT OF OHIO CHARITIES INC

Employer identification number
02-0692968

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(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 (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(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	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) AMERICAN LEGION DEPARTMENT OF OHIO INC 60 BIG RUN ROAD DELAWARE, OH 43015 31-4115640	PRESERVE DEMOCRACY AND UPHOLD PATIOTISM	OH	501(C)(19) & (C)(23)	N/A	N/A		No
(2) AMERICAN LEGION BUCKEYE BOYS STATE INC 60 BIG RUN ROAD DELAWARE, OH 43015 31-6080576	PROMOTE PATRIOTISM AND TEACH STATE GOVERNMENT ORGANIZATION TO HS STUDENTS	OH	501(C)(19) & (C)(23)	N/A	AMERICAN LEGION DEPARTMENT OF OHIO INC		No

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(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, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(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 (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

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

		Yes	No
1 During the tax year, did the orgranization 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	1a		No
b Gift, grant, or capital contribution to other organization(s)	1b	Yes	
c Gift, grant, or capital contribution from other organization(s)	1c		No
d Loans or loan guarantees to or for other organization(s)	1d		No
e Loans or loan guarantees by other organization(s)	1e		No
f Sale of assets to other organization(s)	1f		No
g Purchase of assets from other organization(s)	1g		No
h Exchange of assets	1h		No
i Lease of facilities, equipment, or other assets to other organization(s)	1i		No
j Lease of facilities, equipment, or other assets from other organization(s)	1j		No
k Performance of services or membership or fundraising solicitations for other organization(s)	1k		No
l Performance of services or membership or fundraising solicitations by other organization(s)	1l		No
m Sharing of facilities, equipment, mailing lists, or other assets	1m	Yes	
n Sharing of paid employees	1n	Yes	
o Reimbursement paid to other organization for expenses	1o	Yes	
p Reimbursement paid by other organization for expenses	1p		No
q Other transfer of cash or property to other organization(s)	1q		No
r Other transfer of cash or property from other organization(s)	1r		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	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) AMERICAN LEGION DEPARTMENT OF OHIO INC	B	177,791	CASH
(2) AMERICAN LEGION BUCKEYE BOYS STATE INC	B	32,500	CASH
(3) AMERICAN LEGION DEPARTMENT OF OHIO INC	O	24,000	COST
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproprtionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Part VII Supplemental Information

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

Identifier	Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 02-0692968
Name: THE AMERICAN LEGION DEPARTMENT OF OHIO CHARITIES INC

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			
DENNIS CLAUSING DEPARTMENT COMMANDER	1 00	X		X				0	0	0
ROBERT KLOSTERMEIER FIRST VICE-COMMANDER	1 00	X		X				0	0	0
STEVE MASOWICK SECOND VICE-COMMANDER	1 00	X		X				0	0	0
CHARLES CRAYNON DEPARTMENT TREASURER	1 00	X		X				0	0	0
MICHAEL DAVEY DEPARTMENT CHAPLAIN	1 00	X		X				0	0	0
MELISSA FOWLE ASSISTANT CHAPLAIN	1 00	X		X				0	0	0
LOU DIMMERMAN PAST DEPARTMENT COMMANDER	1 00	X		X				0	9,283	0
HENRY LONG NATIONAL EXEC COMMITTEEMAN	1 00	X		X				0	0	0
BILL BALSER ALERNATE NECMAN	1 00	X		X				0	0	0
ARTHUR LUSTIG DEPARTMENT JUDGE ADVOCATE	1 00	X		X				0	0	0
DEREK DEBROSSE ASST DEPT JUDGE ADVOCATE	1 00	X		X				0	0	0
VIRGIL ARLING DEPARTMENT HISTORIAN	1 00	X		X				0	0	0
GARY MELLOWS DEPT ASST HISTORIAN	1 00	X		X				0	0	0
JOHN SLYKERMAN DEPARTMENT SARGEANT AT ARMS	1 00	X		X				0	0	0
JOHN DEBARR ASSISTANT SARGEANT AT ARMS	1 00	X		X				0	0	0
RALPH GRANGER ASSISTANT SARGEANT AT ARMS	1 00	X		X				0	0	0
QUINTIN GEARY ASSISTANT SARGEANT AT ARMS	1 00	X		X				0	0	0
AL FRIMEL ASSISTANT SARGEANT AT ARMS	1 00	X		X				0	0	0
JOHN MCJUNKIN ASSISTANT SARGEANT AT ARMS	1 00	X		X				0	0	0
MARY OLIVER ASSISTANT SARGEANT AT ARMS	1 00	X		X				0	0	0
ROBERT RAY PARLIAMENTARIAN	1 00	X		X				0	0	0
FRED LINTNER FIRST DISTRICT	1 00	X						0	0	0
MICHAEL YOUNG FIRST DISTRICT	1 00	X						0	0	0
RAY STAMM SECOND DISTRICT	1 00	X						0	0	0
THOMAS FALLER SECOND DISTRICT	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			
ROBERT STEGGEMANN THIRD DISTRICT	1 00	X						0	0	0
STANLEY PLEASANT THIRD DISTRICT	1 00	X						0	0	0
DAVE HURST FOURTH DISTRICT	1 00	X						0	0	0
WARREN WAGNER FOURTH DISTRICT	1 00	X						0	0	0
LESTER STAIB JR FIFTH DISTRICT	1 00	X						0	0	0
GILBERT COLE FIFTH DISTRICT	1 00	X						0	0	0
DAVID COOK SIXTH DISTRICT	1 00	X						0	0	0
CARROL LISTON SIXTH DISTRICT	1 00	X						0	0	0
JOHN MONTGOMERY SEVENTH DISTRICT	1 00	X						0	0	0
EMMETT GREGORY SEVENTH DISTRICT	1 00	X						0	0	0
RON RIFE EIGHTH DISTRICT	1 00	X						0	0	0
LS PAULEY EIGHTH DISTRICT	1 00	X						0	0	0
JIM CAMPBELL NINTH DISTRICT	1 00	X						0	0	0
GARY PETROCHELLO NINTH DISTRICT	1 00	X						0	0	0
RICHARD HOUP TENTH DISTRICT	1 00	X						0	0	0
CHARLES STRIZAK TENTH DISTRICT	1 00	X						0	0	0
JOHN MCCLOUD ELEVENTH DISTRICT	1 00	X						0	0	0
MICHAEL SMITH ELEVENTH DISTRICT	1 00	X						0	0	0
STEVE EBERSOLE TWELFTH DISTRICT	1 00	X						0	0	0
PETE MARGARITIS TWELFTH DISTRICT	1 00	X						0	0	0
ARTHUR WESLEY THIRTEENTH DISTRICT	1 00	X						0	0	0
BILL LASKEY THIRTEENTH DISTRICT	1 00	X						0	0	0
ALVIN PODBOY FOURTEENTH DISTRICT	1 00	X						0	0	0
JAMES A CURLEY JR FOURTEENTH DISTRICT	1 00	X						0	0	0
ROGER HIGHT DEPARTMENT ADJUTANT	40 00			X				0	80,014	25,348