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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 private foundations)

▶ Do not enter social security numbers on this form as it may be made public

▶ Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 08-01-2014 , and ending 07-31-2015

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final 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)Room/suite
PO BOX 8007

City or town, state or province, country, and ZIP or foreign postal code
DELAWARE, OH 430158007

D Employer identification number

02-0692968

E Telephone number

(740) 362-7478

G Gross receipts \$ 2,964,726

F Name and address of principal officer
THOMAS SIMONS JR
60 BIG RUN ROAD
DELAWARE, OH 43015

H(a) Is this a group return for subordinates?

☐ Yes☒ No

H(b) Are all subordinates 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																																									
Activities & Governance	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																																									
Revenue	<table><tr><td>3 Number of voting members of the governing body (Part VI, line 1a)</td><td>3</td><td>39</td></tr><tr><td>4 Number of independent voting members of the governing body (Part VI, line 1b)</td><td>4</td><td>39</td></tr><tr><td>5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)</td><td>5</td><td>0</td></tr><tr><td>6 Total number of volunteers (estimate if necessary)</td><td>6</td><td>39</td></tr><tr><td>7a Total unrelated business revenue from Part VIII, column (C), line 12</td><td>7a</td><td>0</td></tr><tr><td>b Net unrelated business taxable income from Form 990-T, line 34</td><td>7b</td><td>0</td></tr></table>	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 2014 (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																							
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Expenses	<table><tr><td>8 Contributions and grants (Part VIII, line 1h)</td><td>Prior Year</td><td>Current Year</td></tr><tr><td>9 Program service revenue (Part VIII, line 2g)</td><td>2,540,233</td><td>2,797,135</td></tr><tr><td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td><td>0</td><td>0</td></tr><tr><td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td><td>103,572</td><td>65,681</td></tr><tr><td>12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td><td>2,643,805</td><td>2,862,816</td></tr><tr><td>13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)</td><td>2,438,427</td><td>2,768,372</td></tr><tr><td>14 Benefits paid to or for members (Part IX, column (A), line 4)</td><td>0</td><td>0</td></tr><tr><td>15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)</td><td>0</td><td>0</td></tr><tr><td>16a Professional fundraising fees (Part IX, column (A), line 11e)</td><td>0</td><td>0</td></tr><tr><td>b Total fundraising expenses (Part IX, column (D), line 25) ▶0</td><td></td><td></td></tr><tr><td>17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)</td><td>29,373</td><td>56,013</td></tr><tr><td>18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)</td><td>2,467,800</td><td>2,824,385</td></tr><tr><td>19 Revenue less expenses Subtract line 18 from line 12</td><td>176,005</td><td>38,431</td></tr></table>	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	9 Program service revenue (Part VIII, line 2g)	2,540,233	2,797,135	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)	103,572	65,681	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,643,805	2,862,816	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,438,427	2,768,372	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–24e)	29,373	56,013	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,467,800	2,824,385	19 Revenue less expenses Subtract line 18 from line 12	176,005	38,431		
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Net Assets or Fund Balances																																										
	Beginning of Current Year	End of Year																																								
	373,847	399,198																																								
	15,501	2,421																																								
	358,346	396,777																																								

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

2016-05-27

Date

THOMAS SIMONS JR ADJUTANT

Type or print name and title

Print/Type preparer's name
MARY ELIZABETH WRIGHT CPA

Preparer's signature
MARY ELIZABETH WRIGHT CPA

Date
2016-05-27

Check ☐ if self-employed

PTIN
P00099212

Firm's name ▶ REA & ASSOCIATES INC

Firm's EIN ▶ 34-1310124

Firm's address ▶ 941 STEUBENVILLE AVE PO BOX 820
CAMBRIDGE, OH 437250820

Phone no (740) 432-5658

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2014)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line 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?

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?

If "Yes," describe these changes on Schedule O

4

Describe the organization’s program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations 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 \$ 2,768,372 including grants of \$ 2,768,372) (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 ▶ 2,768,372

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i> 	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		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? <i>If "Yes," complete Schedule C, Part III.</i>		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		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? <i>If "Yes," complete Schedule D, Part VII.</i>		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? <i>If "Yes," complete Schedule D, Part VIII.</i>		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		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)? <i>If "Yes," complete Schedule D, Part X.</i>		No
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>		No
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions) 		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i> 		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i> 	Yes	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		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? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	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? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b 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 or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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.		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 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?		No
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		
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)?		No
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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 as charitable contributions?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		No
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	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.		
13b	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.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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 or note to any line 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		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	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	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	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	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete 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	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	No
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	
13	Did the organization have a written whistleblower policy?	13	No
14	Did 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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take 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 made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records
▶THOMAS SIMONS JR

Part VII

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

Check if Schedule O contains a response or note to any line 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. 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, or 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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			

Part VII

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			

1b	Sub-Total	▶			
c	Total from continuation sheets to Part VII, Section A	▶			
d	Total (add lines 1b and 1c)	▶	0	108,463	29,196

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

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>	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 Report compensation for the calendar year ending with or within the organization's tax year		
	(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 of compensation from the organization ▶0		

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
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	2,797,135				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f	2,797,135				
Program Service Revenue	2a	Business Code					
	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					
6a		Gross rents	(i) Real	(ii) Personal			
b		Less rental expenses					
c		Rental income or (loss)					
d		Net rental income or (loss)					
7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b		Less cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss)					
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	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	167,591			
b		Less direct expenses b		101,910			
c		Net income or (loss) from gaming activities		65,681		65,681	
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		2,862,816	0	0	65,681	

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)

Check if Schedule O contains a response or note to any line in this Part IX

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 domestic organizations and domestic governments See Part IV, line 21	2,768,372	2,768,372		
2	Grants and other assistance to domestic individuals See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals 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 accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting	31,000		31,000	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12	Advertising and promotion				
13	Office expenses	2,108		2,108	
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel	444		444	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	361		361	
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 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	DEPARTMENT SERVICES	22,000		22,000	
b					
c					
d					
e	All other expenses	100		100	
25	Total functional expenses. Add lines 1 through 24e	2,824,385	2,768,372	56,013	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		372,643	1	397,994
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,204	4	1,204
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.			5	
	6	Loans and other 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). Complete Part II of 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		10c	
	b	Less: accumulated depreciation	10b			
	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).		373,847	16	399,198
Liabilities	17	Accounts payable and accrued expenses		15,501	17	2,421
	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	Loans and other 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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.			25	
	26	Total liabilities. Add lines 17 through 25.		15,501	26	2,421
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), 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 (ASC 958), 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		358,346	32	396,777
	33	Total net assets or fund balances		358,346	33	396,777
	34	Total liabilities and net assets/fund balances		373,847	34	399,198

Part XI

Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,862,816
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,824,385
3	Revenue less expenses Subtract line 2 from line 1	3	38,431
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	358,346
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	396,777

Part XII

Financial Statements and Reporting

Check if Schedule O contains a response or note to any line 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	Yes	
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:

Software Version:

EIN: 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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) DAVID HILLIARD DEPARTMENT COMMANDER	1 00	X		X				0	0	0
(1) JAMES CAMPBELL FIRST VICE COMMANDER	1 00	X		X				0	0	0
(2) DAVID JACKSON SECOND VICE COMMANDER	1 00	X		X				0	0	0
(3) EDWARD YANCY DEPARTMENT TREASURER	1 00	X		X				0	0	0
(4) PAUL BUTLER DEPARTMENT CHAPLAIN	1 00	X		X				0	0	0
(5) JEFF KAUFFMAN PAST DEPARTMENT COMMANDER	1 00	X		X				0	16,500	0
(6) BOB KIMBALL NATIONAL EXEC COMMITTEEMAN	1 00	X		X				0	0	0
(7) DENNIS CLAUSING ALTERNATE NECMAN	1 00	X		X				0	0	0
(8) CHESTER NOWAK FIRST DISTRICT	1 00	X						0	0	0
(9) MICHAEL KENNEDY FIRST DISTRICT	1 00	X						0	0	0
(10) DAVID MYERS SECOND DISTRICT	1 00	X						0	0	0
(11) KENNETH SCHUTZ SECOND DISTRICT	1 00	X						0	0	0
(12) ARNOLD WHATLEY THIRD DISTRICT	1 00	X						0	0	0
(13) DENNIS DICKEY THIRD DISTRICT	1 00	X						0	0	0
(14) ALLAN WALSH FOURTH DISTRICT	1 00	X						0	0	0
(15) AARON CUNNINGHAM FOURTH DISTRICT	1 00	X						0	0	0
(16) LESLIE LUDBAN FIFTH DISTRICT	1 00	X						0	0	0
(17) MOLLY DOSS FIFTH DISTRICT	1 00	X						0	0	0
(18) VINCE BECKER SIXTH DISTRICT	1 00	X						0	0	0
(19) BARTLEY ARNDT SIXTH DISTRICT	1 00	X						0	0	0
(20) TROY BRUNGS SEVENTH DISTRICT	1 00	X						0	0	0
(21) KAREN BROWN SEVENTH DISTRICT	1 00	X						0	0	0
(22) MARVIN SHAMHART EIGHTH DISTRICT	1 00	X						0	0	0
(23) TERESA BLY EIGHTH DISTRICT	1 00	X						0	0	0
(24) JOE BALL NINTH 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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(26) KEVIN CARROLL NINTH DISTRICT	1 00	X						0	0	0
(1) MERL NOLING TENTH DISTRICT	1 00	X						0	0	0
(2) ROBERT WITHEROW TENTH DISTRICT	1 00	X						0	0	0
(3) FLOYD BURK ELEVENTH DISTRICT	1 00	X						0	0	0
(4) CHARLES SANDS JR ELEVENTH DISTRICT	1 00	X						0	0	0
(5) VERNON HALL TWELFTH DISTRICT	1 00	X						0	0	0
(6) TIMOTHY SHIGLEY TWELFTH DISTRICT	1 00	X						0	0	0
(7) TIMOTHY LEAHY THIRTEENTH DISTRICT	1 00	X						0	0	0
(8) RICHARD WRIGHT THIRTEENTH DISTRICT	1 00	X						0	0	0
(9) CHRISTOPHER VINCE FOURTEENTH DISTRICT	1 00	X						0	0	0
(10) RICH MASTERSON FOURTEENTH DISTRICT	1 00	X						0	0	0
(11) GLENN HICKMAN TRUSTEE	1 00	X						0	0	0
(12) ARTHUR LUSTIG TRUSTEE	1 00	X						0	0	0
(13) JAMES MORRIS TRUSTEE	1 00	X						0	0	0
(14) ROGER HIGHT DEPARTMENT ADJUTANT	1 00			X				0	91,963	29,196

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.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f

Enter the number of supported organizations _____
- g

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 listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI)						
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 section 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2013 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2014. 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—2013. If the organization did not check a 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—2014. 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization		▶
b 10%-facts-and-circumstances test—2013. 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 VI 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 IIISupport 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	2,885,247	2,898,477	2,524,585	2,506,813	2,743,344	13,558,466
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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513	159,355	150,263	184,766	277,057	221,382	992,823
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	3,044,602	3,048,740	2,709,351	2,783,870	2,964,726	14,551,289
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.)						14,551,289

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6	3,044,602	3,048,740	2,709,351	2,783,870	2,964,726	14,551,289
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
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 VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	3,044,602	3,048,740	2,709,351	2,783,870	2,964,726	14,551,289
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage			
15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	100.000 %	
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	100.000 %	

Section D. Computation of Investment Income Percentage		
17	Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17 0 %
18	Investment income percentage from 2013 Schedule A, Part III, line 17	18
19a	33 1/3% support tests—2014. 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—2013. 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 Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.	3a	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	4b	
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).	8	
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .	9a	
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .	9b	
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .	9c	
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.	10a	
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).	10b	
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c	

Part IV

Supporting Organizations (continued)

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 <u>Activities Test</u> Answer (a) and (b) below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3 <u>Parent of Supported Organizations</u> Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI) _____		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2015. Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference

Explanation

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.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

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. Form 990-EZ filers are not required to complete this part.

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

a ☐ Mail solicitations

b ☐ Internet and email 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.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(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
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶						

- 3** List all states in which the organization is registered or licensed to solicit contributions 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 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts			
	2	Less Contributions . . .			
	3	Gross income (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Noncash 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 Subtract line 10 from line 3, 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		167,591	167,591
	2	Cash prizes		29,750	29,750
Direct Expenses	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses . . .		72,160	72,160
	6	☐ Yes _____ % ☐ No ☐ Yes _____ % ☐ No ☒ Yes 10.000 % ☐ No			
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			101,910
	8	Net gaming income summary Subtract line 7 from line 1, column (d) ▶			65,681

9 Enter the state(s) in which the organization conducts gaming activities OH

a Is the organization licensed to conduct 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 conduct 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 activities conducted in

a	The organization's facility	13a	%
b	An outside facility	13b	100 000 %

14

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

Name

ROGER HIGHT

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 \$ 65,681 and the amount of gaming revenue retained by the third party \$ 72,160

c

If "Yes," enter name and address of the third party

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

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference	Explanation
------------------	-------------

Schedule G (Form 990 or 990-EZ) 2014

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.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

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 Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

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

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

▶

3

Enter total number of other organizations listed in the line 1 table

▶

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated 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

Return Reference	Explanation
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

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 Domestic Organizations and Domestic Governments.

(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 CHILD WELFARE FOUNDATION INCPO BOX 1055 INDIANAPOLIS,IN 46206	35-7041737	501(C)(3)	15,000				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)	240,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
AMERICAN LEGION SCHOLARSHIP5475 LEE RD INDIANAPOLIS,IN 46206	42-1553035	501C3	10,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 NATIONAL EMERGENCY FUNDPO BOX 1954 INDIANAPOLIS,IN 46206	35-0144250	501C3	10,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
MOTTS MILITARY MUSEUM 5075 S HAMILTON RD GROVEPORT,OH 43125	31-1225950	501C3	10,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
AMERICAN LEGION POST #3120 W FRONT STREET FINDLAY,OH 45840	34-6570592	501(C)(19)	9,870				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 #61913 E PLEASANT ST SPRINGFIELD,OH 45505	31-6039359	501(C)(19)	5,397				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #8518 SOUTH MAIN ST WELLINGTON,OH 44090	34-1510371	501(C)(19)	11,221				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #11279 CANAL ST LANCASTER,OH 43130	31-4115650	501(C)(19)	21,584				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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(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 #12393 OHIO ST ELYRIA,OH 44035	34-0065627	501(C)(19)	15,429				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #19783 W MARKET ST AKRON,OH 44303	34-0065580	501(C)(19)	6,291				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #23705 COURT 186 PORTSMOUTH,OH 45662	31-4115656	501(C)(19)	11,503				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #2927 S THIRD ST ZANESVILLE,OH 43701	31-6181424	501(C)(19)	15,074				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #34336 E SPRING ST CADIZ,OH 43907	34-0685452	501(C)19	6,300				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #38221 S ZANE HWY MARTINS FERRY,OH 43935		501(C)19	5,747				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #43622 SOUTH MARKET STREET TROY,OH 45373	31-0566270	501(C)(19)	6,488				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #49140 E LOCUST ST WILMINGTON,OH 45177	31-0599268	501(C)(19)	10,511				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #58107 E GAY ST SOMERSET,OH 43783	31-1260535	501(C)(19)	5,289				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #6253 WEST MAIN STREET CHILLICOTHE,OH 45601	31-4115603	501(C)(19)	6,300				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #63218 WEST MAIN STREET OTTAWA,OH 45875	34-4411445	501(C)(19)	5,991				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #64WOOSTER STREET MARIETTA,OH 45750	31-4355305	501(C)(19)	19,849				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #65652 MAIN ST COSHOCTON,OH 43812	31-6049667	501(C)(19)	7,788				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #681901 SYLVAN RD WOOSTER,OH 44691	34-6595723	501(C)(19)	10,208				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #70229 WELLS AVE WELLSVILLE,OH 43968	34-0670801	501(C)(19)	6,532				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #88PO BOX 626 ASHLAND,OH 44805	34-0065640	501(C)(19)	33,304				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #9191 AMERICAN LEGION PKWY BEREА,OH 44017	34-1130149	501(C)(19)	17,888				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #96PO BOX 5096 LIMA,OH 45802	34-4176080	501(C)(19)	25,751				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #1031804 W 19TH ST ASHTABULA,OH 44004	34-0651675	501(C)(19)	24,226				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #10551 E FIRST ST LONDON,OH 43140	23-7207067	501(C)(19)	8,448				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #1126677 MIDDLE RIDGE RD MADISON,OH 44057	34-6571161	501(C)(19)	7,318				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #114221 PARK ST OAK HARBOR,OH 43449	30-0568413	501(C)(19)	5,193				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #118921 NORTH LAKE ST AMHERST,OH 44001	34-0663114	501(C)(19)	19,669				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #1235129 MONTGOMERY ROAD NORWOOD,OH 45212	31-6049091	501(C)(19)	5,596				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #128PO BOX 128 MIDDLEPORT,OH 45760	31-6047826	501(C)(19)	5,301				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #131540 E MAIN ST LEETONIA,OH 44431	34-0940482	501(C)(19)	10,011				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #138427 S 3RD ST HAMILTON,OH 45011	31-0504273	501(C)(19)	5,574				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #140325 N OHIO ST GREENVILLE,OH 45331	34-4176070	501(C)(19)	15,624				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #142201 JAMES RD WAVERLY,OH 45690	31-4388390	501(C)(19)	12,263				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #1443253 S HIGH ST COLUMBUS,OH 43207	34-4312233	501(C)(19)	13,741				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #1478493 HACKETT RD APPLE CREEK, OH 44806	34-0607469	501(C)(19)	6,042				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #151272 BROAD ST CONNEAUT, OH 44030	34-6607470	501(C)(19)	16,245				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #159150 LEGION RD SAINT CLAIRSVILLE, OH 43950	34-1135437	501(C)(19)	10,770				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #162531 BELLEFONTAINE AVE MARION,OH 43302	31-1138184	501(C)(19)	27,930				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #16535 N MAIN ST MIAMISBURG,OH 45342	31-0526291	501(C)(19)	9,915				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #170129 MAIN ST WADSWORTH,OH 44281	34-6557911	501(C)(19)	12,976				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #173120 COLTON AVE BELLEFONTAINE, OH 43311	43-1190592	501(C)(19)	6,625				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #181123 EAST RENSSELAER STREET BUCYRUS, OH 44820	34-4176045	501(C)(19)	12,851				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #184301 W WATER ST PIQUA, OH 45356	31-0513602	501(C)(19)	26,119				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #191200 S BROADWAY SPENCERVILLE,OH 45887	34-6554865	501(C)(19)	8,554				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #2005046 NEBRASKA AVE HUBER HEIGHTS,OH 45424	31-6050801	501(C)(19)	13,083				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #2102510 STE RTE 703 CELINA,OH 45822	34-6607486	501(C)(19)	33,582				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #21131972 WALKER RD AVON LAKE,OH 44012	34-6554868	501(C)(19)	28,009				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #2171265 N 4TH AVENUE SIDNEY,OH 45365	34-4407888	501(C)(19)	13,719				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #225PO BOX 317 UPPER SANDUSKY,OH 43351	34-4176051	501(C)(19)	6,417				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #2362025 E RIVER ROAD NEWTON FALLS, OH 44444	34-6607493	501(C)(19)	24,068				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #243118 MARKET ST GALION, OH 44833	34-6607497	501(C)(19)	10,151				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #256897 OAKLAND RD LOVELAND, OH 45140	31-6050459	501(C)(19)	7,396				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #2651105 N SHOOP AVE WAUSEON,OH 43567	34-6554837	501(C)(19)	13,463				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #2811601 FRONT ST CUYAHOGA FALLS,OH 44221	34-0656299	501(C)(19)	5,046				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #282237 E MARKET ST ORRVILLE,OH 44667		501(C)(19)	5,354				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #2837725 REFUGEE RD PICKERINGTON,OH 43147	31-1009172	501(C)(19)	6,964				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #29044403 ST RT 14 COLUMBIANA,OH 44408	34-6572971	501C19	10,350				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #292185 N MAIN STREET NEW LONDON,OH 44851	34-6607510	501(C)(19)	8,305				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #325211 PEARL ST MANCHESTER,OH 45144	31-6181458	501(C)(19)	10,216				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #3301108 E BENTON ST WAPAKONETA,OH 45895	34-6554944	501(C)(19)	17,871				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #331109 ELM ST RAVENNA,OH 44266	34-1199856	501(C)(19)	8,209				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #33660 CHESTER ST PAINESVILLE,OH 44077	34-1107100	501(C)(19)	10,913				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #344201 E FINDLAY ST CAREY,OH 43316	34-4413262	501(C)(19)	8,029				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #345RT 19 NORTH FORT RECOVERY,OH 45846	34-4445031	501(C)(19)	5,085				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #353118 MACKINAW ST ANSONIA,OH 45303	34-4421382	501(C)(19)	11,713				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #360215 N WASHINGTON ST NEW PARIS,OH 45347	31-6052839	501(C)(19)	7,255				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #366107 HIGH ST FLUSHING,OH 43977	34-0816488	501(C)(19)	6,224				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #3711001 SOUTH PENNSYLVANIA AVENUE WELLSTON,OH 45692	51-1504128	501(C)(19)	11,092				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #377137 S MAIN ST CAMDEN,OH 45311	31-6181466	501(C)(19)	15,841				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #3972713 STATE RD VERMILLION,OH 44089	34-6556636	501(C)(19)	16,829				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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AMERICAN LEGION POST #401PO BOX 415 CALEDONIA,OH 43314	31-6181470	501(C)(19)	13,905				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #40749 BLACK DRIVE DOYLESTOWN,OH 44230	34-6607323	501(C)(19)	7,421				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #417PO BOX 17 MT STERLING,OH 43143	31-6040112	501(C)(19)	6,930				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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AMERICAN LEGION POST #420150 LOCUST MAIN MURRAY CITY,OH 43144	31-4361910	501(C)(19)	5,669				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #4303227 E LIVINGSTON AVE COLUMBUS,OH 43227	31-6063115	501(C)(19)	5,450				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #4311 CANAL CT NEWCOMERSTOWN,OH 43832	34-0065654	501(C)(19)	8,890				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

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(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 #44251 W MAIN ST SALINEVILLE,OH 43945	51-0142864	501(C)(19)	6,531				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #4491090 KENMORE BLVD AKRON,OH 44314	34-1019238	501(C)(19)	8,021				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #450450 VICTOR STIER DR MILFORD,OH 45150	31-0595881	501(C)(19)	6,483				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 #470601 N 2ND ST COLDWATER,OH 45828	34-6556641	501(C)(19)	22,933				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #479200 S HALLETT AVE SWANTON,OH 43558	31-6181482	501(C)(19)	7,047				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #5034-1/2 E MAIN ST SHILOH,OH 44878	31-6181484	501C19	5,525				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 #5213809 CENTRAL AVE SHADYSIDE,OH 43947	34-0784589	501(C)(19)	10,082				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #523120 BANK ST LODI,OH 44254	34-6607426	501(C)(19)	11,005				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #526526 LEGION LANE FAIRBORN,OH 45324	31-6049294	501(C)(19)	5,003				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 #53011100 WINTON ROAD GREENHILLS,OH 45218	31-6063356	501(C)(19)	7,662				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #5321571 DEMOREST ROAD COLUMBUS,OH 43228	31-1101109	501(C)(19)	16,284				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #539539 AMERICAN LEGION DR NORTH BALTIMORE,OH 45872	34-6607335	501(C)(19)	14,025				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 #541109 5TH ST CONTINENTAL,OH 45831	34-4437019	501(C)(19)	14,578				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #5519150 ST RT 83N HOLMESVILLE,OH 44633	34-6556473	501(C)(19)	10,709				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #5662974 CORMANY RD AKRON,OH 44319	34-0715875	501(C)(19)	7,976				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 #5726483 STATE RD PARMA, OH 44134	34-6564708	501(C)(19)	36,843				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #578PO BOX 430 QUAKER CITY, OH 43773	31-0679675	501(C)(19)	9,612				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #584142 OLNEY AVE MARION, OH 43302	31-6055551	501(C)(19)	26,951				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 #586377 N THIRD ST TIPP CITY, OH 45373	31-0597502	501(C)(19)	12,104				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #605367 W MAIN ST WALDO, OH 43356	31-6181504	501(C)(19)	8,469				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #61019944 SHELDON RD BROOK PARK, OH 44142	35-0144250	501(C)(19)	14,138				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 #6273935 E 42ND ST NEWBURGH HEIGHTS, OH 44105	34-6607437	501(C)(19)	18,734				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #63317825 ST RT 247 SEAMAN, OH 45679	31-6181511	501(C)(19)	6,750				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #641131 BROWN ST BELLE VALLEY, OH 43717	31-0643945	501(C)(19)	8,227				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 #6516353 HARRISON RD FREDERICKSBURG, OH 44627	34-1506935	501(C)(19)	13,726				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #668742 W NATIONAL RD VANDALIA, OH 45377	31-6181517	501(C)(19)	13,558				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #68510001 HUDSON AURORA RD STREETSBORO, OH 44241	34-1572959	501(C)(19)	7,159				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 #7333751 WST RT 12 BETTSVILLE,OH 44815	34-0936533	501(C)(19)	5,843				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #73716465 MILTON AVE LAKE MILTON,OH 44429	34-6607357	501(C)(19)	10,816				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #74930 HURON ST JEROMESVILLE,OH 44840	34-6607361	501(C)(19)	5,673				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 #757289 COOKS HILL RD CHILLICOTHE,OH 45601	34-6550655	501(C)(19)	12,812				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #76235 WEST MAIN STREET NEW LEBANON,OH 45345	31-6181531	501(C)(19)	15,605				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
AMERICAN LEGION POST #7633200 DAYTON-XENIA RD BEAVERCREEK,OH 45434	31-1223790	501(C)(19)	8,921				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 #7765350 BURKHARDT RD RIVERSIDE,OH 45431	31-0960013	501(C)(19)	9,473				EDUCATION, PHILANTHROPIC AND OTHER CONTRIBUTIONS FOR 501(C)(3) EXEMPT PURPOS
BALTIMORETHURSTON FOOD PANTRY1760 W MARKET ST BALTIMORE,OH 43105	31-1671212	501 (C) (3)	5,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
THE AMERICAN LEGION BUCKEYE BOYS STATE60 BIG RUN ROAD DELAWARE,OH 43015	31-6080576	501 (C) (19)	71,616				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
OHIO FLAGS OF HONOR 2287 BRUCE ROAD DELAWARE,OH 43015	20-1621693	501 (C) (3)	5,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
OHIO VETERANS HALL OF FAME77 S HIGH STREET 7TH FLOOR COLUMBUS,OH 43215			5,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
OHIO WOMEN VETERANS CONFERENCE77 S HIGH STREET 7TH FLOOR COLUMBUS,OH 43215			5,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
OPERATION COMFORT WARRIORS5745 LEE RD INDIANAPOLIS,IN 46216	35-0144250	501 (C) (19)	10,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION
SALVATION ARMY966 E MAIN ST COLUMBUS,OH 43205	13-5562351	501 (C) (19)	5,000				TO FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION

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 990-EZ or to provide any additional information.**

▶ Attach to Form 990 or 990-EZ.

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**

2014

**Open to Public
Inspection**

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

Employer identification number

02-0692968

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	
FORM 990, PART VI, SECTION B, LINE 15	THE ORGANIZATION DOES NOT COMPENSATE ANY OFFICERS, DIRECTORS, TRUSTEES, OR OTHER EMPLOYEES AND THEREFORE A POLICY FOR DETERMINING COMPENSATION IS NOT REQUIRED
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST
FORM 990, PART XI, LINE 2C, OVERSIGHT OF FINANCIAL STATEMENTS	THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE COMPILAT ION AND SELECTION OF THE INDEPENDENT ACCOUNTANT THE PROCESS BY WHICH THE COMMITTEE OVERSE ES THE COMPILATION AND SELECTS THE INDEPENDENT ACCOUNTANT HAS NOT CHANGED FROM PRIOR YEARS

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

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 (if applicable) 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 entity?	
						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) Disproporionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

Part V

Transactions With Related Organizations

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

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

1

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

a

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

b

Gift, grant, or capital contribution to related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Dividends from related organization(s)

g

Sale of assets to related organization(s)

h

Purchase of assets from related organization(s)

i

Exchange of assets with related organization(s)

j

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

k

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

l

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

m

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

n

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o

Sharing of paid employees with related organization(s)

p

Reimbursement paid to related organization(s) for expenses

q

Reimbursement paid by related organization(s) for expenses

r

Other transfer of cash or property to related organization(s)

s

Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

1s

No

No

No

No

No

No

No

No

No

No

No

No

No

Yes

Yes

Yes

No

No

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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) AMERICAN LEGION DEPARTMENT OF OHIO	B	240,000	ACTUAL

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) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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