Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for:
- [ ] a multiemployer plan
- [X] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [ ] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS & SUBORDINATE GROUPS THEREOF

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1944

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
AMERICAN LEGION NATIONAL HEADQUARTERS

P.O. BOX 1055
INDIANAPOLIS, IN 46206

2b Employer Identification Number (EIN) 35-0144250

2c Plan Sponsor's telephone number 317-630-1200

2d Business code (see instructions) 813000

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2026	SHAWN T. LONG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	593
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	67
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	62
b	Retired or separated participants receiving benefits	**6b**	315
c	Other retired or separated participants entitled to future benefits	**6c**	132
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	509
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	60
f	Total. Add lines **6d** and **6e**.	**6f**	569
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [X] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS & SUBORDINATE GROUPS THEREOF

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
AMERICAN LEGION NATIONAL HEADQUARTERS

D Employer Identification Number (EIN)
35-0144250

E Type of plan: ☐ Single ☐ Multiple-A ☒ Multiple-B

F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	61873878
b Actuarial value	**2b**	58735438

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	381	42606245	42606245
b For terminated vested participants	145	6656486	6656486
c For active participants	67	5710641	5780351
d Total	593	54973372	55043082

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	

5 Effective interest rate	**5**	5.30 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	131900
c Target normal cost	**6c**	131900

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary

10/14/2026
Date

REBECCA DELUGA
Type or print name of actuary

26-08938
Most recent enrollment number

OCTOBER THREE CONSULTING LLC
Firm name

317-316-5442
Telephone number (including area code)

ONE AMERICAN SQUARE, SUITE 2625
INDIANAPOLIS, IN 46282-0020
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	11338678	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	288991	
9	Amount remaining (line 7 minus line 8)	11049687	0
10	Interest on line 9 using prior year's actual return of 10.44 %	1153587	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		311454
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.09 %		1143
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		30171
	c Total available at beginning of current plan year to add to prefunding balance		342768
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	12203274	0

Part III Funding Percentages

14	Funding target attainment percentage	14	84.53 %
15	Adjusted funding target attainment percentage	15	106.70 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	108.15 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/15/2025	157050	0			
07/15/2025	157050	0			
			Totals ► 18(b)	314100	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date.	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	307530

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:	1st segment: 5.00 %	2nd segment: 5.27 %	3rd segment: 5.50 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	**31a**	131900
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____)_and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	131900

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0		0

36 Additional cash requirement (line 34 minus line 35)	**36**	131900
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	307530

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	175630
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☒ 2020 ☐ 2021

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS & SUBORDINATE GROUPS THEREOF

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN LEGION NATIONAL HEADQUARTERS

D Employer Identification Number (EIN)
35-0144250

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIRST MERCHANTS CORPORATION

35-2037741

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	85252	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

FIFTH THIRD BANK RETIREMENT SERVICE

31-1051736

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 59	NONE	66348	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIFTH THIRD BANK RETIREMENT SERVICE	59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FED GOVERNMENT OBLIGATIONS FUND PRE FEDERATED INVESTORS FUNDS 4000 ERICSSON DRIVE WARRENDALE, PA 15086-7561	0.100 OF 1% ON ASSETS UP TO $50 BILLION; 0.075 OF 1% ON ASSETS OVER $50 BILLION

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIFTH THIRD BANK RETIREMENT SERVICE	59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FED TREASURY OBLIGATIONS FUND INST FEDERATED INVESTORS FUNDS 4000 ERICSSON DRIVE WARRENDALE, PA 15086-7561	0.100 OF 1% ON ASSETS UP TO $50 BILLION; 0.075 OF 1% ON ASSETS OVER $50 BILLION

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

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(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS & SUBORDINATE GROUPS THEREOF

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN LEGION NATIONAL HEADQUARTERS

D Employer Identification Number (EIN)
35-0144250

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	1543265	2
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	403561	437826
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1678611	880100
(2) U.S. Government securities	1c(2)	13148693	16162582
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	5243	1628
(B) All other	1c(3)(B)	25024972	27114681
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	19946399	18023188
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	61750744	62620007
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	61750744	62620007

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	314100	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		314100
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	62454	
(B) U.S. Government securities	2b(1)(B)	636216	
(C) Corporate debt instruments	2b(1)(C)	1018902	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1717572
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	199793	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		199793
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	24531816	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	24651811	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-119995
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	3707172	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		3707172

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		5818642
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4763517	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		4763517
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	85252	
(6) Bank or trust company trustee/custodial fees	2i(6)	66348	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	34262	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		185862
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4949379
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		869263
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unmodified **(2)** ☐ Qualified **(3)** ☐ Disclaimer **(4)** ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☐ DOL Regulation 2520.103-8 **(2)** ☐ DOL Regulation 2520.103-12(d) **(3)** ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **(2)** EIN:

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG or MTIA. **(2)** ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		1500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ..... [X] Yes [ ] No [ ] Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 594367.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS & SUBORDINATE GROUPS THEREOF

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN LEGION NATIONAL HEADQUARTERS

D Employer Identification Number (EIN)
35-0144250

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... | 1 | 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 31-1051736

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... | 3 | 0

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ Yes ☐ No ☒ N/A

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a	Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b	Enter the amount contributed by the employer to the plan for this plan year	6b	
c	Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ Yes ☐ No ☐ N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ Yes ☐ No ☒ N/A

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ Increase ☐ Decrease ☐ Both ☒ No

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ Yes ☐ No

11 a Does the ESOP hold any preferred stock? ..... ☐ Yes ☐ No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ Yes ☐ No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ Yes ☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

20 **PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/_____ (MM/DD/YYYY) and the Opinion Letter serial number_____.

SCHEDULE MEP (Form 5500)	MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 6058(a) of the Internal Revenue Code (the Code) ▶ **File as an attachment to Form 5500.**	**2025** **This Form is Open to Public Inspection**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS & SUBORDINATE GROUPS THEREOF	**B** Three-digit Plan number (PN)..... ▶ 001
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF AMERICAN LEGION NATIONAL HEADQUARTERS	**D** Administrator's EIN 35-0144250

Part I Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.

1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).

- **a** ☐ association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- **b** ☐ professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- **c** ☐ pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- **d** ☒ other multiple-employer pension plan (Describe) DEFINED BENEFIT MEP (Complete Part II)

Part II Participating Employer Information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. **Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

2a Name of Participating Employer	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer
AMERICAN LEGION NATIONAL HEADQUARTERS	35-0144250	99.00	
2a Name of Participating Employer	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer
AMERICAN LEGION DEPARTMENT OF MISSOURI	44-0356165	1.00	

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

2e	Does the plan include any individuals not participating through an employer or who are individual working owners?	**2e**	☐ Yes ☒ No
2f	If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	**2f**	
2g	If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	**2g**	

Part III Pooled Employer Plan Information

Line 3. All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

3a Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44) ☐ Yes ☐ No

3b If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)

ACK ID _____

SCHEDULE SB LINE 26 - SCHEDULE OF ACTIVE PARTICIPANT DATA

PLAN NAME: The American Legion Retirement Plan for Employees of The National Headquarters and Subordinate Groups Thereof
EIN: 35-0144250 Plan Number: 001

Analysis of Employees by Age and Service as of January 1, 2025

YEARS OF CREDITED SERVICE

ATTAINED AGE	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 to 29	0		0		0		0		0		0		0		0		0		0	
30 to 34	0		0		0		0		0		0		0		0		0		0	
35 to 39	0		0		0		0		0		0		0		0		0		0	
40 to 44	0		0		0		0		2		1		0		0		0		0	
45 to 49	0		0		0		0		1		2		1		0		0		0	
50 to 54	0		0		0		0		4		4		4		0		0		0	
55 to 59	0		0		0		0		1		7		4		3		1		0	
60 to 64	0		0		0		0		3		8		5		0		0		2	
65 to 69	0		0		0		0		2		2		0		3		0		1	
70 & up	0		0		0		0		1		1		1		2		0		1	

For any cell that has 20 or more participants, the average compensation (or frozen accrued benefit) is also shown.

ACTUARIAL METHODS

	PPA Funding	Suggested Maximum Contribution	FASB ASC
Actuarial Cost Method	Accrued Benefit (Unit Credit)	Accrued Benefit (Unit Credit)	Accrued Benefit (Unit Credit)
Asset Valuation Method	See Below	See Below	Market Value

Accrued Benefit (Unit Credit)

The funding target is equal to the sum of the individual accrued liabilities for all participants. The individual's accrued liability is the present value of the benefit accrued in prior plan years. The target normal cost is the present value of benefits accruing in the plan year. Experience gains and losses are included in the calculation of the funding target and are amortized as part of the shortfall amortization.

Actuarial Value of Assets

The Actuarial Value of Assets is a 24-month average determined in accordance with Notice 2009-22. Actuarial Value of Assets must fall within 90% to 110% of market value. The assumed rate of return for determining the actuarial value of assets is the lesser of 7.00% or the segment rate specified in Notice 2009-22.

ACTUARIAL ASSUMPTIONS

	PPA Funding (MAP-21/ARPA)	Maximum	FASB ASC 960
Segmented Interest Rates			
Segment 1 (0-5 years)	5.00%	5.00%	N/A
Segment 2 (5-20 years)	5.27%	5.27%	N/A
Segment 3 (20+ years)	5.50%	5.40%	N/A
Applicable Month	January	January	N/A
Effective Interest Rate	5.30%	5.27%	5.35%
Rationale	For PPA Funding and determination of the Maximum Deductible contribution, the segment rates are set by statute, IRS rule, and employer election. The ASC 960 rate is an effective rate representing the theoretical return on a portfolio of AA zero coupon bods matching this plan's expected casflows, calclated using the FTSE Pension Discount Curve.		
Mortality	2025 Generational (per IRS Notice 2024-42)	2025 Generational (per IRS Notice 2024-42)	Pri-2012 Amount-Weighted Mortality (separate tables for employees, retirees, survivors, and disabled participants)
Mortality Improvement	Mortality includes projection of 8 years for males and 9 years for females with further projection based on age.	Mortality includes projection of 8 years for males and 9 years for females with further projection based on age.	Generational basis using Scale MP-2021
Rationale	For PPA Funding and determination of the Maximum Deductible contribution, the mortality assumptions are set by statute, IRS rule, and employer election. For the ASC 960 calculations, the mortality assumptions are our best estimate for a plan that does not have sufficient experience to develop plan-specific assumptions.		

ACTUARIAL ASSUMPTIONS

- Continued -

	PPA Funding (MAP-21/ARPA)	Maximum	FASB ASC 960
Future Salary Increases	N/A	N/A	N/A
Rationale	Plan is frozen so no salary assumption is applicable.		
Disability	None Assumed	None Assumed	None Assumed
Rationale	Disability benefits are minimal and available on a limited basis.		
Termination	Sarason T-5 (with 5-year setback for females)		
Rationale	The termination assumptions are our best estimate for a plan that does not have sufficient experience to develop plan-specific assumptions.		
Assumed Retirement Age (Active)	*	*	*
Assumed Retirement Age (Terminated Vested)	Age 65	Age 65	Age 65

*Age	55	56-59	60-61	62	63-64	65
Rate	25%	5%	15%	40%	20%	100%

Additionally, 25% for ages 56-64 at 15 years of service, 100% for ages 62-24 at 30

Rationale	Based on experience from this and other similar employers.

ACTUARIAL ASSUMPTIONS

- Continued -

	PPA Funding (MAP-21/ARPA)	Maximum	FASB ASC 960
Percent Married	80%	80%	80%
Age Difference in Participant & Spouse	Males and females at same age	Males and females at same age	Males and females at same age
Rationale	These assumptions are based on plan specific observations and observations of other plans' experience.		
Administrative Expense	Anticipated Administrative Expenses	Anticipated Administrative Expenses	N/A
Rationale	Based on actual administrative expenses paid by the plan in the most recently completed plan year.		

ACTUARIAL ASSUMPTIONS

- Continued -

OTHER DISCLOSURES PERTAINING TO ECONOMIC ASSUMPTIONS

Any known change in circumstances that occurs after the valuation date that would affect economic assumptions selected as of the valuation date?

None

OTHER DISCLOSURES PERTAINING TO DEMOGRAPHIC ASSUMPTIONS

Any known change in circumstances that occurs after the valuation date that would affect demographic assumptions selected as of the valuation date?

None

OTHER DISCLOSURES PERTAINING TO PRESCRIBED ASSUMPTIONS OR METHODS

Any prescribed assumption or method set by another party that significantly conflicts with what, in the actuary's professional judgment, would be reasonable for the purpose of the valuation?

None

Any prescribed assumption or method set by another party that the actuary is unable to evaluate for reasonableness for the purpose of the valuation?

None

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for:
- [ ] a multiemployer plan
- [X] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [ ] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS & SUBORDINATE GROUPS THEREOF

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1944

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)

AMERICAN LEGION NATIONAL HEADQUARTERS

P.O. BOX 1055

INDIANAPOLIS IN 46206

2b Employer Identification Number (EIN) 35-0144250

2c Plan Sponsor's telephone number 317-630-1200

2d Business code (see instructions) 813000

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Shawn T Long	10/15/26	SHAWN T. LONG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Shawn T Long	10/15/26	SHAWN T. LONG
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		
5	Total number of participants at the beginning of the plan year	**5**	593
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1)**, **6a(2)**, **6b**, **6c**, and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	67
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	62
b	Retired or separated participants receiving benefits	**6b**	315
c	Other retired or separated participants entitled to future benefits	**6c**	132
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	509
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	60
f	Total. Add lines **6d** and **6e**.	**6f**	569
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	(1) [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	(2) [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	(3) [X]	Trust
(4) [ ]	General assets of the sponsor	(4) [ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) [X] **R** (Retirement Plan Information)
- (2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) [ ] **DCG** (Individual Plan Information) – Number Attached _____
- (5) [X] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) [X] **H** (Financial Information)
- (2) [ ] **I** (Financial Information – Small Plan)
- (3) [ ] **A** (Insurance Information) – Number Attached _____
- (4) [X] **C** (Service Provider Information)
- (5) [ ] **D** (DFE/Participating Plan Information)
- (6) [ ] **G** (Financial Transaction Schedules)

THE AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS
AND SUBORDINATE GROUPS THEREOF
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2025

Name of Plan Sponsor: The American Legion National Headquarters
Employer Identification Number: 35-0144250
Three-Digit Plan Number: 001

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain(Loss)
Category (iii): A series of transactions in the same security in excess of 5% of the current value of the Plan's assets.								
Federated Treasury Obligation Institutional Shares (13 Purchases)	Money Market Investment	4,995,755	-	-	-	4,955,755	4,955,755	-
Federated Treasury Obligation Institutional Shares (11 Sales)	Money Market Investment	-	5,491,343	-	-	5,491,343	5,491,343	-

See Independent Auditor's Report.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS & SUBORDINATE GROUPS THEREOF

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
AMERICAN LEGION NATIONAL HEADQUARTERS

D Employer Identification Number (EIN)
35-0144250

E Type of plan: ☐ Single ☐ Multiple-A ☒ Multiple-B

F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	61,873,878
b Actuarial value	**2b**	58,735,438

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	381	42,606,245	42,606,245
b For terminated vested participants	145	6,656,486	6,656,486
c For active participants	67	5,710,641	5,780,351
d Total	593	54,973,372	55,043,082

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	5.30%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	131,900
c Target normal cost	**6c**	131,900

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE Rebecca M Deluga

Signature of actuary

10/14/2026
Date

REBECCA DELUGA
Type or print name of actuary

2608938
Most recent enrollment number

OCTOBER THREE CONSULTING LLC
Firm name

317-316-5442
Telephone number (including area code)

ONE AMERICAN SQUARE, SUITE 2625

INDIANAPOLIS IN 46282-0020
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	11,338,678	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	288,991	
9	Amount remaining (line 7 minus line 8)	11,049,687	0
10	Interest on line 9 using prior year's actual return of 10.44%	1,153,587	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		311,454
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.09%		1,143
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		30,171
	c Total available at beginning of current plan year to add to prefunding balance		342,768
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	12,203,274	0

Part III Funding Percentages

14	Funding target attainment percentage	14	84.53%
15	Adjusted funding target attainment percentage	15	106.70%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	108.15%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/15/2025	157,050	0			
07/15/2025	157,050	0			
			Totals ► 18(b)	314,100	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	307,530

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

	1st segment:	2nd segment:	3rd segment:	
a Segment rates:	5.00 %	5.27 %	5.50%	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... ☐ Yes ☒ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	**31a**	131,900
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	131,900

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0		0

36 Additional cash requirement (line 34 minus line 35)	**36**	131,900
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	307,530
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	175,630
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☒ 2020 ☐ 2021

SCHEDULE SB LINE 19 - DISCOUNTED EMPLOYER CONTRIBUTIONS

(January 1, 2025 - December 31, 2025)

PLAN NAME: The American Legion Retirement Plan for Employees of The National Headquarters and Subordinate Groups Thereof

EIN: 35-0144250 Plan Number: 001

Plan Year Beginning:	1/1/2025	Valuation Date:	1/1/2026
Effective Interest Rate:	5.30%		
Interest Rate for Late Quarterlies:	10.30%		

Contribution Classification	Schedule SB Line	Classified Amount	Date Made	Date Due	Days Late	Days to Discount to 1/1/2025	Late Discount	Remaining Discount	Discounted Value
1	19c	$ 29,678	4/15/2025	4/15/2025	0	104	1.000000	0.985393	$ 29,244
2	19c	29,678	4/15/2025	7/15/2025	0	104	1.000000	0.985393	29,244
3	19c	29,678	4/15/2025	10/15/2025	0	104	1.000000	0.985393	29,244
4	19c	29,678	4/15/2025	1/15/2026	0	104	1.000000	0.985393	29,244
5	19c	25,322	4/15/2025	9/15/2026	0	104	1.000000	0.985393	24,952
5	19c	13,016	4/15/2025	9/15/2026	0	104	1.000000	0.985393	12,826
5	19c	157,050	7/15/2025	9/15/2026	0	195	1.000000	0.972787	152,776
Total		$ 314,100							$ 307,530

Classification	Description	SB Line
1-4	Number of Quarterly Contribution	19c
5	Other Contributions for Minimum Funding	19c
6	Contributions to Avoid Benefit Restrictions (not included in Prefunding	19b
7	Contributions to Meet Funding Deficiency (prior years' minimum funding	19a
8	Contributions Necessary to Meet Liquidity Requirements	19c

SCHEDULE SB, line 22 - Description of Weighted Average Retirement Age
January 1, 2025 - December 31, 2025
Plan Name: American Legion Retirement Plan for Employees of the National Headquarters and Subordinate Groups Thereof
EIN: 35-0144250 Plan Number: 001

Assumed Retirement Age (Active)

Benefits are assumed to commence at the earlier of age 65 or age 62 with 30 years of service. If the Rule of 80 is met, retirement rates are:

Age	55-59	60-61	62	63-64	65
Rate	5%	15%	40%	20%	100%

Ages are weighted by liability

ATTACHMENT TO SCHEDULE H
EXPLANATION FOR AUDITOR'S REPORT NOT ATTACHED

PLAN SPONSOR:	**AMERICAN LEGION NATIONAL HEADQUARTERS**
E.I.N.:	**35-0144250**
PLAN NAME:	**AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS AND SUBORDINATE GROUPS THEREOF**
PLAN NUMBER:	**001**
PLAN YEAR ENDING:	**12/31/2025**

As of the Form 5500 filing deadline for the plan year ended December 31, 2025 the Auditor's Report was not completed. The audit is in process and will be completed as soon as the auditor can collect the necessary data to issue a complete and accurate audit report. As soon as the Auditor's Report is issued for the Plan an amended Form 5500 with an updated Schedule H will be filed with a signed copy of the Auditor's Report and supplemental attachments.

SUMMARY OF PLAN PROVISIONS

EFFECTIVE DATE

January 1, 1944
Restated January 1, 2012, Amended January 1, 2018

ELIGIBILITY SERVICE

Number of years, which are credited to an employee for purpose of determining eligibility under the plan. Employees shall receive credit for one (1) year of eligibility service for each twelve (12) month period of employment (commencing with earliest date of employment) during which he works at least 1000 hours.

VESTING SERVICE

Participant shall receive credit for one (1) year of vesting service for each calendar year of employment during which he is employed for at least 1000 hours.

BENEFIT SERVICE

Full and fractional years which are credited to a participant for the purpose of determining his retirement annuity and accrued retirement benefit. Participant shall receive credit for each calendar year of his employment in accordance with the following schedule:

Hours of Employment Credited During Calendar Year	Benefit Service Credited for Calendar Year
1-375	1/4
376-749	3/8
750-1124	5/8
1125-1499	7/8
1500 or more	1 year

Benefit Service frozen as of June 30, 2008

BREAK-IN-SERVICE

Any calendar year during which a participant works less than 500 hours is considered a break-in-service.

RULE OF 80

For Participants who have attained at least age fifty-five (55) and whose age and service when combined total at least eight (80).

SUMMARY OF PLAN PROVISIONS, Continued

EMPLOYEE ELIGIBILITY

Employee shall become a participant on a January 1st or July 1st (not prior to January 1, 1976) coincident with or next following the completion of one (1) year of eligibility service and attainment of age 21.

Participation frozen as of June 30, 2008.

VESTING

All eligible employees shall be fully vested upon completion of five (5) years of vesting service and shall have a nonforfeitable right to 100% of the accrued retirement benefit derived from their participating group's contributions. An eligible employee's right to his normal retirement benefit shall be nonforfeitable upon attainment of normal retirement age.

OPTIONAL RETIREMENT

A participant may retire beginning at the age of 55 and upon completion of at least 15 years of vesting service.

RETIREMENT ANNUITY

A retirement annuity shall, without exception, be paid monthly for 5 years certain and thereafter (during retiree's lifetime).

Formula for participants who terminate before July 1, 2000:

A participant retiring at age 65 (or later) shall receive an amount equal to 35% of average salary for the first 15 full years of benefit service plus 1% for each of the next 10 additional years of benefit service plus 1/2% for years in excess of 25 years.

Minimum benefit for employee aged 65 or over with less than 15 years of service shall be the greater of 2-1/3% of average salary or $6 per month for each completed year of benefit service.

The minimum retirement annuity shall not be less than $6 per month for each year of benefit service, subject to a maximum of 35 years.

SUMMARY OF PLAN PROVISIONS, Continued

RETIREMENT ANNUITY, Continued

Formula for participants who terminate on or after July 1, 2000:

A participant retiring at age 65 (or later) shall receive an amount equal to 35% of average salary for the first 15 full years of benefit service plus 1.5% for years in excess of 15 years.

Benefit accruals frozen as of June 30, 2008.

EARLY RETIREMENT

Should a participant retire prior to the age of 65, he shall be entitled to the retirement benefit payable at age 65 or a reduced benefit as follows:

For participants retiring between the ages of 60 and 65 with at least 15 years of Vesting Service, the rate of reduction shall be 1/4 of 1% for each month that such participant is under age 65.

For participants retiring between the ages of 55 and 60 with at least 15 years of Vesting Service, the rate of reduction shall be 1/2 of 1% for each month that such participant is under age 65.

For participants retiring after age 55 meeting the Rule of 80 there will be no reduction of the retirement benefit.

TOTAL AND PERMANENT DISABILITY

Any participant who is less than age 65 and who has completed 15 years of vesting service, shall be eligible for a disability annuity if all requirements are fulfilled.

The annual amount of disability annuity shall be equal to 1% of average salary for each year of benefit service, subject to a minimum of 20% of average salary and a maximum of 35% of average salary.

This benefit is only available to participants who are employed by a department that does not maintain a long-term disability plan.

SUMMARY OF PLAN PROVISIONS, Continued

SURVIVING SPOUSES' ANNUITY

If a participant dies while actively employed, if a spouse survives, a life annuity shall be payable.

The surviving spouses' annuity shall consist of an amount equal to 100% of the retirement annuity earned by the participant at the date of death in accordance with the plan document provisions.

If surviving spouse is less than 65, the amount payable shall be reduced 2-1/2% for each year the surviving spouse is less than 65, according to age at time of employee's death. This reduction is subject to a maximum of 60-1/2%.

Notwithstanding the above, should an employee die after his satisfaction of vesting requirements and upon having designated his spouse as beneficiary for purposes of receiving the death benefit, such death benefit shall not be less than the actuarial equivalent of a monthly amount equal to 50% of the adjusted monthly amount which would have been payable to the participant had he terminated employment immediately prior to his death, survived and retired at his earliest retirement age with a joint and survivor option (with 50% continuing to his spouse).

OPTIONAL FORMS OF PAYMENT

Each participant who retires on or after his normal retirement date and who has been continuously married for one (1) year shall receive an adjusted monthly amount with continuing level monthly payments equal to 50% for the remaining lifetime of his spouse after his death unless both the participant and the participant's spouse elect another optional form of payment.

Participant may elect a monthly benefit, payable during his lifetime and in the event of his death within a period of 10, 15 or 20 years after his retirement; the same monthly benefit shall be payable for the remainder of the selected period to the employee's designated beneficiary. If the participant is married, spousal consent is required.

SUMMARY OF PLAN PROVISIONS, Continued

OPTIONAL FORMS OF PAYMENT, Continued	Participant may elect a joint and survivor benefit payable in equal installments to the retiring participant during his lifetime, with continued equal installments of 50%, 66 2/3%, or 100% of the participant's installments to the designated surviving joint beneficiary. If the participant is married, spousal consent is required. There shall be no lump sum or single payments to any retired employee, surviving spouse or other named beneficiary unless the commuted value does not exceed $5,000.
COST OF LIVING ADJUSTMENT	Effective January 1, 2018, eligible retirees and beneficiaries received a one time ad hoc Cost of Living Adjustment of 6%.

NOTE: If information given in this summary disagrees or appears to disagree with the provisions of the plan legal document, the provisions of the document prevail.

THE AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS AND SUBORDINATED GROUPS THEREOF
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2025

Name of Plan Sponsor:	The American Legion National Headquarters
Employer Identification Number:	35-0144250
Three-Digit Plan Number:	001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
		Money Market Funds		
	FEDERATED - GOVERNMENT OBLIGATIONS	Fed Government Obligations Premier, 27,972 shares	27,972	27,972
	FEDERATED GOVERNMENT OBLIGATIONS	Fed Government Obligations Premier, 392,886 shares	392,886	392,886
	FEDERATED TREASURY OBLIGATION	Treasury Obligation, 117,911 shares	117,911	117,911
	FEDERATED TREASURY OBLIGATION INSTITUTIONAL SHARES	Treasury Obligation, 341,331 shares	341,331	341,331
	Total Money Market Funds		**880,100**	**880,100**
		US Government Bonds		
	UNITED STATES TREASURY BONDS	200,000, 4.375%, due 02/15/38	199,780	201,774
	UNITED STATES TREASURY BONDS	1,550,000, 4.375%, due 11/15/39	1,518,736	1,529,106
	UNITED STATES TREASURY NOTES	300,000, 0.750%, due 05/31/26	296,001	296,547
	UNITED STATES TREASURY NOTES	300,000, 4.125%, due 11/15/32	297,434	303,435
	UNITED STATES TREASURY NOTES	500,000, 3.875%, due 08/15/33	486,333	495,840
	UNITED STATES TREASURY NOTES	2,150,000, 4.000%, due 02/15/34	2,166,305	2,143,292
	UNITED STATES TREASURY NOTES	200,000, 4.625%, due 02/28/26	200,305	200,260
	UNITED STATES TREASURY NOTES	705,000, 4.125%, due 03/31/31	708,788	716,978
	UNITED STATES TREASURY NOTES	500,000, 4.500%, due 05/15/27	502,676	506,640
	UNITED STATES TREASURY NOTES	150,000, 3.625%, due 09/30/31	148,201	148,500
	UNITED STATES TREASURY NOTES	300,000, 4.250%, due 11/15/34	297,211	303,153
	UNITED STATES TREASURY NOTES	500,000, 4.000%, due 03/31/30	498,163	506,365
	UNITED STATES TREASURY NOTES	1,050,000, 4.250%, due 05/15/35	1,035,943	1,058,694
	UNITED STATES TREASURY NOTES	250,000, 4.000%, due 11/15/35	247,568	246,408
	UNITED STATES TREASURY NOTES	220,000, 2.875%, due 05/15/28	213,409	216,863
	Total US Government Bonds		**8,816,851**	**8,873,854**
		Agency Bonds		
	FEDERAL HOME LOAN BANKS	550,000, 4.750%, due 12/10/32	559,912	574,195
	FEDERAL HOME LOAN BANKS	1,605,000, 4.450%, due 02/12/29 OPT CALL 02/12/2027 @ 100.00	1,596,173	1,615,786
	FEDERAL HOME LOAN BANKS	500,000, 4.625%, due 06/13/31	507,400	517,085
	FEDERAL HOME LOAN BANKS	3,000,000, 4.780%, due 06/28/34 OPT CALL 06/28/2029 @ 100.00	3,000,000	3,055,650
	FEDERAL HOME LOAN BANKS	525,000, 3.850%, due 10/01/29 OPT CALL 10/01/2026 @ 100.00	515,755	522,333
	FEDERAL FARM CREDIT BANKS	250,000, 2.530%, due 11/23/27	250,000	245,375
	FEDERAL FARM CREDIT BANKS	250,000, 2.650%, due 11/27/28	250,000	243,225
	FEDERAL FARM CREDIT BANKS	500,000, 2.550%, due 02/28/28	496,875	489,270
	Total Agency Bonds		**7,176,114**	**7,262,918**
		Asset Backed Securities		
	SMALL BUSINESS ADMINISTRATION	1,626, 5.870%, due 05/01/26 SERIES CL	25,117	1,628
	Total Asset Backed Securities		**25,117**	**1,628**

(Continued)

THE AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS AND SUBORDINATED GROUPS THEREOF
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2025

Name of Plan Sponsor:	The American Legion National Headquarters
Employer Identification Number:	35-0144250
Three-Digit Plan Number:	001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
		Corporate Bonds		
	AMAZON.COM, INC.	250,000, 3.150%, due 08/22/27 OPT CALL 05/22/2027 @ 100.00	251,875	247,968
	AMAZON.COM, INC.	300,000, 3.875%, due 08/22/37 OPT CALL 02/22/2037 @ 100.00	273,039	275,154
	AMAZON.COM, INC.	75,000, 4.550%, due 12/01/27 OPT CALL 11/01/2027 @ 100.00	75,719	76,239
	AMERICAN EXPRESS COMPANY	250,000, 3.125%, due 05/20/26 OPT CALL 04/19/2026 @ 100.00	251,875	249,275
	AMGEN INC.	810,000, 3.200%, due 11/02/27 OPT CALL 08/02/2027 @ 100.00	810,000	799,745
	ELEVANCE HEALTH INC.	300,000, 2.875%, due 09/15/29 OPT CALL 06/15/2029 @ 100.00	301,599	285,963
	APPLE INC.	1,075,000, 4.500%, due 02/23/36 OPT CALL 08/23/2035 @ 100.00	1,075,036	1,084,976
	APPLE INC.	500,000, 3.000%, due 11/13/27 OPT CALL 08/13/2027 @ 100.00	498,728	494,965
	APPLE INC.	250,000, 3.250%, due 08/08/29 OPT CALL 06/08/2029 @ 100.00	233,955	245,508
	APPLE INC.	250,000, 4.150%, due 05/10/30 OPT CALL 03/10/2030 @ 100.00	243,340	252,825
	BERKSHIRE HATHAWAY INC.	300,000, 3.125%, due 03/15/26 OPT CALL 02/07/2026 @ 100.00	302,694	299,511
	BRISTOL-MYERS SQUIBB COMPANY	300,000, 3.250%, due 02/27/27	308,346	298,479
	CISCO SYSTEMS, INC.	250,000, 2.950%, due 02/28/26	255,250	249,578
	COSTCO WHOLESALE CORPORATION	460,000, 1.375%, due 06/20/27 OPT CALL 04/20/2027 @ 100.00	421,848	445,781
	DUKE ENERGY CAROLINAS LLC	715,000, 4.950%, due 01/15/33 OPT CALL 10/15/2032 @ 100.00	715,971	736,436
	EXXON MOBIL CORP.	250,000, 3.043%, due 03/01/26 OPT CALL 01/18/2026 @ 100.00	252,500	249,673
	EXXON MOBIL CORP.	250,000, 3.482%, due 03/19/30 OPT CALL 12/19/2029 @ 100.00	229,158	244,465
	EXXON MOBIL CORP.	140,000, 2.610%, due 10/15/30 OPT CALL 07/15/2030 @ 100.00	123,117	131,256
	META PLATFORMS INC	450,000, 4.800%, due 05/15/30 OPT CALL 03/15/2030 @ 100.00	452,868	463,383
	META PLATFORMS INC	200,000, 4.300%, due 08/15/29 OPT CALL 07/15/2029 @ 100.00	198,924	202,410
	META PLATFORMS INC	500,000, 4.750%, due 08/15/34 OPT CALL 05/15/2034 @ 100.00	499,475	504,100
	FLORIDA POWER & LIGHT CO.	245,000, 2.450%, due 02/03/32 OPT CALL 11/03/2031 @ 100.00	206,214	221,088
	FLORIDA POWER & LIGHT CO.	375,000, 5.050%, due 04/01/28 OPT CALL 03/01/2028 @ 100.00	370,502	384,473
	GILEAD SCIENCES INC.	250,000, 3.650%, due 03/01/26 OPT CALL 02/07/2026 @ 100.00	265,360	249,890
	GOLDMAN SACHS GROUP, INC.	500,000, 3.615%, due 03/15/28 OPT CALL 03/15/2027 @ 100.00	489,530	497,225
	GOLDMAN SACHS GROUP, INC.	200,000, 1.450%, due 07/30/26 OPT CALL 01/30/2026 @ 100.00	200,000	197,356
	HORACE MANN SCHOOL NEW YORK	250,000, 3.273%, due 07/01/27	271,625	244,925
	INTERCONTINENTAL EXCHANGE INC	300,000, 4.600%, due 03/15/33 OPT CALL 12/15/2032 @ 100.00	298,050	304,878
	JPMORGAN CHASE & CO.	500,000, 4.203%, due 07/23/29 OPT CALL 07/23/2028 @ 100.00	490,590	501,620
	JPMORGAN CHASE & CO.	100,000, 1.000%, due 08/17/27 OPT CALL 02/17/2026 @ 100.00	98,250	95,412
	ELI LILLY & CO.	100,000, 5.000%, due 02/27/26 OPT CALL 01/18/2026 @ 100.00	99,700	100,005
	ELI LILLY & CO.	500,000, 4.700%, due 02/09/34 OPT CALL 11/09/2033 @ 100.00	498,220	506,895

(Continued)

THE AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS AND SUBORDINATED GROUPS THEREOF
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2025

Name of Plan Sponsor:	The American Legion National Headquarters
Employer Identification Number:	35-0144250
Three-Digit Plan Number:	001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
		Corporate Bonds (Continued)		
	ELI LILLY & CO.	1,000,000, 4.600%, due 08/14/34 OPT CALL 05/14/2034 @ 100.00	1,025,420	1,002,900
	ELI LILLY & CO.	250,000, 4.250%, due 03/15/31 OPT CALL 02/15/2031 @ 100.00	250,185	251,855
	MARSH & MCLENNAN COMPANIES, INC.	500,000, 4.850%, due 11/15/31 OPT CALL 09/15/2031 @ 100.00	494,395	512,875
	MASTERCARD INCORPORATED	500,000, 4.550%, due 01/15/35 OPT CALL 10/15/2034 @ 100.00	482,545	499,915
	MICROSOFT CORP.	250,000, 2.400%, due 08/08/26 OPT CALL 05/08/2026 @ 100.00	233,133	248,115
	MICROSOFT CORP.	1,200,000, 3.450%, due 08/08/36 OPT CALL 02/08/2036 @ 100.00	1,106,690	1,095,852
	MORGAN STANLEY	100,000, 3.875%, due 01/27/26	96,956	99,986
	MORGAN STANLEY	250,000, VAR, due 01/30/27	250,000	250,813
	NATIONAL RURAL UTILITIES COOP	250,000, 3.000%, due 09/15/29	250,000	238,523
	NATIONAL RURAL UTILITIES COOP	250,000, 3.500%, due 02/15/29	250,000	245,825
	NATIONAL RURAL UTILITIES COOP	250,000, 3.500%, due 09/15/28	250,000	244,698
	NVIDIA CORP.	100,000, 2.850%, due 04/01/30 OPT CALL 01/01/2030 @ 100.00	90,626	95,529
	ORACLE CORP.	250,000, 3.250%, due 05/15/30 OPT CALL 02/15/2030 @ 100.00	254,880	232,725
	PARKER-HANNIFIN CORP.	500,000, 3.250%, due 06/14/29 OPT CALL 03/14/2029 @ 100.00	505,425	486,455
	PEPSICO INC	250,000, 2.850%, due 02/24/26 OPT CALL 02/07/2026 @ 100.00	256,050	249,615
	PHILIP MORRIS INTERNATIONAL INC.	500,000, 2.750%, due 02/25/26 OPT CALL 02/07/2026 @ 100.00	505,920	499,085
	PHILIP MORRIS INTERNATIONAL INC.	400,000, 3.125%, due 03/02/28 OPT CALL 12/02/2027 @ 100.00	402,836	393,496
	PREMIER HEALTH PARTNERS	100,000, 2.911%, due 11/15/26 OPT CALL 05/15/2026 @ 100.00	98,831	98,765
	THE PROCTER & GAMBLE CO.	250,000, 2.700%, due 02/02/26	254,600	249,773
	TOYOTA MOTOR CREDIT CORP.	300,000, 3.375%, due 04/01/30	262,395	291,789
	U.S. BANCORP.	210,000, 3.100%, due 04/27/26 OPT CALL 03/27/2026 @ 100.00	203,622	209,465
	VISA INC	300,000, 4.150%, due 12/14/35 OPT CALL 06/14/2035 @ 100.00	283,925	291,879
	WALMART INC	400,000, 4.000%, due 04/15/30 OPT CALL 02/15/2030 @ 100.00	376,444	403,508
	WALMART INC	175,000, 4.100%, due 04/15/33 OPT CALL 01/15/2033 @ 100.00	167,878	174,687
	WASHINGTON MUT BK FA	75,000, 6.875%, due 06/15/11 DEFAULTED BANKRUPTCY	85,706	2
	Total Corporate Bonds		**19,501,818**	**19,509,581**
		Government Backed Securities		
	GN 002810	1,650, 7.500%, due 09/20/29	4,684	1,688
	GN 003511	18,341, 4.000%, due 01/20/34	-	18,124
	GN 003734	5,828, 4.500%, due 07/20/35	-	5,887
	GN 447988	109, 7.500%, due 06/15/28	220	110
	Total Government Backed Securities		**4,904**	**25,810**

(Continued)

THE AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS AND SUBORDINATED GROUPS THEREOF
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2025

Name of Plan Sponsor:	The American Legion National Headquarters
Employer Identification Number:	35-0144250
Three-Digit Plan Number:	001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
		Municipal Bonds		
	ABILENE TEX	100,000, 3.257%, due 02/15/37 OPT CALL 02/15/2029 @ 100.00	101,640	88,768
	ADAMS IND CENT ELEM SCH BLDG C	250,000, 5.250%, due 01/15/26	294,900	250,138
	ALBUQUERQUE N MEX GROSS RCPTS	200,000, 3.500%, due 07/01/32 OPT CALL 02/08/2026 @ 100.00	202,588	192,496
	ALBUQUERQUE N MEX GROSS RCPTS	315,000, 3.750%, due 07/01/35 OPT CALL 02/08/2026 @ 100.00	319,016	297,335
	BALTIMORE CNTY MD	150,000, 2.947%, due 08/01/27	165,852	148,416
	CALIFORNIA ST	200,000, 4.600%, due 04/01/38 PRE-REFUNDED 04/01/2028 @ 100.00	243,500	203,660
	FISHERS IND REDEV DIST	400,000, 3.000%, due 01/15/36 OPT CALL 07/15/2026 @ 100.00	367,000	390,628
	INDIANA BD BK REV	435,000, 3.669%, due 02/01/37 OPT CALL 02/01/2027 @ 100.00	469,322	403,141
	INDIANA ST FIN AUTH WASTEWATER	100,000, 5.000%, due 10/01/30 OPT CALL 10/01/2029 @ 100.00	114,100	109,122
	INDIANA ST FIN AUTH REV	395,000, 3.167%, due 03/01/32	401,731	370,522
	INDIANAPOLIS IND LOC PUB IMPT BD	200,000, 3.000%, due 02/01/40 OPT CALL 02/01/2029 @ 100.00	178,840	181,746
	INDIANAPOLIS IND LOC PUB IMPT BD	300,000, 2.473%, due 01/01/40	308,250	234,888
	KENTUCKY ST PPTY & BLDGS COMMN	150,000, 4.007%, due 05/01/32	150,000	148,536
	LANSING MICH BLDG AUTH	400,000, 3.855%, due 06/01/32 OPT CALL 06/01/2027 @ 100.00	394,580	391,332
	MIAMI-DADE CNTY FLA SPL OBLIG	100,000, 1.471%, due 10/01/26	102,344	98,332
	MIAMI-DADE CNTY FLA AVIATION REV	300,000, 4.280%, due 10/01/41 OPT CALL 10/01/2028 @ 100.00	334,332	277,620
	MONTGOMERY CNTY VA ECONOMIC DEV	500,000, 2.992%, due 06/01/32 OPT CALL 06/01/2027 @ 100.00	504,755	461,450
	MONTGOMERY OHIO SPL OBLIG REV	250,000, 3.358%, due 12/01/45 OPT CALL 12/01/2030 @ 100.00	264,148	186,468
	NEBRASKA COOP REPUBLICAN	300,000, 2.216%, due 12/15/30 OPT CALL 02/08/2026 @ 100.00	303,000	273,960
	NOBLESVILLE IND ECONOMIC DEV REV	500,000, 4.000%, due 07/15/31 OPT CALL 01/15/2029 @ 100.00	528,625	490,465
	PENNSYLVANIA ST TPK COMMN	300,000, 3.252%, due 12/01/43 OPT CALL 12/01/2029 @ 100.00	309,687	228,081
	RALEIGH N C	290,000, 3.200%, due 02/01/33 OPT CALL 02/08/2026 @ 100.00	290,000	267,250
	RALEIGH N C	100,000, 3.250%, due 02/01/34 OPT CALL 02/08/2026 @ 100.00	100,000	91,132
	RICHMOND VA PUB UTIL REV	250,000, 3.537%, due 01/15/43 OPT CALL 01/15/2030 @ 100.00	278,270	211,093
	SOUTH CAROLINA ST PORTS AUTH	100,000, 3.555%, due 07/01/39 OPT CALL 07/01/2029 @ 100.00	107,787	87,365
	SOUTHBRIDGE MASS	205,000, 3.350%, due 06/01/35 OPT CALL 06/01/2027 @ 100.00	209,028	185,390
	SPEEDWAY IND ECONOMIC DEV REV	250,000, 3.950%, due 08/01/29	271,250	247,535
	TEXAS ST	300,000, 3.924%, due 10/01/35 OPT CALL 10/01/2027 @ 100.00	333,054	287,505
	YPSILANTI MICH	500,000, 4.000%, due 05/01/31 OPT CALL 02/08/2026 @ 100.00	519,305	496,985
	Total Municipal Bonds		**8,166,903**	**7,301,356**
		Foreign Bonds		
	HONDA MOTOR CO LTD.	300,000, 4.688%, due 07/08/30 OPT CALL 06/08/2030 @ 100.00	300,868	303,744
	Total Foreign Bonds		**300,868**	**303,744**

(Continued)

THE AMERICAN LEGION RETIREMENT PLAN FOR EMPLOYEES OF THE NATIONAL HEADQUARTERS AND SUBORDINATED GROUPS THEREOF
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2025

Name of Plan Sponsor:	The American Legion National Headquarters
Employer Identification Number:	35-0144250
Three-Digit Plan Number:	001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
		Common Stock		
	LINDE PLC COM	352 shares	131,574	150,089
	UNION PAC CORP	937 shares	234,410	216,747
	DEERE & CO	310 shares	163,086	144,327
	PARKER HANNIFIN CORP	114 shares	60,076	100,201
	EATON CORP PLC SHS	348 shares	125,113	110,841
	BOEING CO	1,080 shares	193,271	234,490
	HONEYWELL INTL INC	975 shares	193,073	190,213
	UBER TECHNOLOGIES INC	2,129 shares	180,575	173,961
	O REILLY AUTOMOTIVE INC	1,822 shares	73,652	166,185
	TESLA, INC	979 shares	360,571	440,276
	AMAZON.COM INC	3,823 shares	525,164	882,425
	HOME DEPOT INC	658 shares	129,442	226,418
	NIKE INC	1,128 shares	85,598	71,865
	COCA COLA CO	2,333 shares	128,619	163,100
	WALMART INC	5,230 shares	250,151	582,674
	PROCTER & GAMBLE CO	556 shares	69,626	79,680
	CHEVRON CORPORATION	718 shares	74,418	109,430
	EXXON MOBIL CORP	1,614 shares	178,552	194,229
	WILLIAMS COS INC	3,435 shares	174,966	206,478
	UNITEDHEALTH GROUP INC	411 shares	101,818	135,675
	GILEAD SCIENCES INC	1,083 shares	119,628	132,927
	ABBOTT LABS	1,760 shares	212,456	220,510
	ABBVIE INC	823 shares	181,207	188,047
	JOHNSON & JOHNSON	1,380 shares	244,106	285,591
	LILLY (ELI) & CO	554 shares	279,682	595,373
	DANAHER CORP	737 shares	196,596	168,714
	INTUITIVE SURGICAL INC	214 shares	94,962	121,201
	PNC FINANCIAL SERVICES GROUP	875 shares	141,211	182,639
	WELLS FARGO & COMPANY	5,544 shares	306,187	516,701
	BERKSHIRE HATHAWAY INC DEL	732 shares	245,815	367,940
	MASTERCARD INC	622 shares	145,036	355,087
	BLACKROCK INC	201 shares	114,318	215,138
	GOLDMAN SACHS GROUP	379 shares	157,806	333,141
	JPMORGAN CHASE & CO	1,931 shares	221,754	622,207
	ALPHABET INC	4,039 shares	416,779	1,264,207
	META PLATFORMS INC CL A	749 shares	309,669	494,407
	NETFLIX INC	1,729 shares	165,081	162,111
	TAKE-TWO INTERACTIVE SOFTWARE INC	540 shares	115,152	138,256
	ADVANCED MICRO DEVICES INC	572 shares	91,726	122,500
	BROADCOM INC	2,218 shares	321,312	767,650
	KLA CORPORATION	203 shares	186,516	246,661
	NVIDIA CORP	7,748 shares	106,197	1,445,002
	SERVICENOW INC	646 shares	100,257	98,961
	APPLE INC	4,844 shares	361,342	1,316,890
	ARISTA NETWORKS INC	1,789 shares	133,036	234,413
	MICROSOFT CORP	2,647 shares	359,263	1,280,142
	ORACLE CORPORATION	743 shares	241,829	144,818
	SYNOPSYS INC	343 shares	208,528	161,114
	PALANTIR TECHNOLOGIES INC CL A	480 shares	86,241	85,320
	VISTRA CORP.	505 shares	90,384	81,472
	AMERICAN ELEC PWR INC	1,311 shares	118,120	151,171
	DUKE ENERGY CORP	1,147 shares	136,685	134,440
	BOOKING HLDGS INC	42 shares	117,542	224,924
	GE VERNOVA INC	172 shares	107,178	112,414
	SHERWIN WILLIAMS CO	253 shares	41,346	81,980
	VICI PROPERTIES 1 LLC	3,856 shares	117,440	108,431
	WELLTOWER INC COM	1,516 shares	274,124	281,385
	Total Common Stock		**10,300,269**	**18,023,188**
	TOTAL INVESTMENTS		**$ 55,172,945**	**$ 62,182,180**

See Independent Auditor's Report.