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
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [X] 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
THE AMERICAN LEGION NATIONAL HEADQUARTERS EMPLOYEES' RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 01/01/2017

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**	308
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)**	170
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	172
b	Retired or separated participants receiving benefits	**6b**	60
c	Other retired or separated participants entitled to future benefits	**6c**	84
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	316
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	6
f	Total. Add lines **6d** and **6e**.	**6f**	322
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**	17
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

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)** [ ] **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
THE AMERICAN LEGION NATIONAL HEADQUARTERS EMPLOYEES' RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

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: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 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**	8438067
b Actuarial value	**2b**	8117693

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	56	1825873	1825873
b For terminated vested participants	82	1628159	1628159
c For active participants	173	6265113	6549066
d Total	311	9719145	10003098

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**	5.37 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	869124
b Expected plan-related expenses	**6b**	140800
c Target normal cost	**6c**	1009924

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)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 10.81 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		34180
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 5.27 %		1801
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		35981
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)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	81.15 %
15	Adjusted funding target attainment percentage	15	81.15 %
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	79.47 %
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	321040	0			
07/15/2025	271697	0			
10/15/2025	272304	0			
09/10/2026	458028	0			
			Totals ► 18(b)	1323069	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	1248616

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? [ ] Yes [X] 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**	63

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**	1009924
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1885405	200313
b Waiver amortization installment	0	0

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**	1210237

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

36 Additional cash requirement (line 34 minus line 35)	**36**	1210237
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1248616

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

a Total (excess, if any, of line 37 over line 36)	**38a**	38379
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
THE AMERICAN LEGION NATIONAL HEADQUARTERS EMPLOYEES' RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

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)

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 28 59	NONE	13305	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

(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	12785	Yes [ ] No [X]	Yes [ ] No [ ]		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

(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.

(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
THE AMERICAN LEGION NATIONAL HEADQUARTERS EMPLOYEES' RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

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	1274436	2
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	458028
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	48349	69388
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	326071	183238
(2) U.S. Government securities	1c(2)	1302310	2696473
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	2953551	3582902
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	2533350	3428737
(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)		

		(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	8438067	10418768
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	8438067	10418768

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)	1323069	
(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)		1323069
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	20495	
(B) U.S. Government securities	2b(1)(B)	101088	
(C) Corporate debt instruments	2b(1)(C)	128280	
(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)		249863
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	30408	
(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)		30408
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	5123163	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	5173009	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-49846
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	629716	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		629716

		(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		2183210
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	176419	
(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)		176419
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)	12785	
(6) Bank or trust company trustee/custodial fees	2i(6)	13305	
(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)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		26090
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		202509
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1980701
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 694410.

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
THE AMERICAN LEGION NATIONAL HEADQUARTERS EMPLOYEES' RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

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 SB LINE 26 - SCHEDULE OF ACTIVE PARTICIPANT DATA

PLAN NAME: The American Legion National Headquarters Employee's Pension Plan
EIN: 35-0144250 Plan Number: 003

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		3		0		0		0		0		0		0		0		0	
25 to 29	0		2		0		0		0		0		0		0		0		0	
30 to 34	0		4		3		0		0		0		0		0		0		0	
35 to 39	0		3		3		1		0		0		0		0		0		0	
40 to 44	0		5		5		3		6		0		0		0		0		0	
45 to 49	0		5		6		3		7		0		0		0		0		0	
50 to 54	0		4		6		1		13		0		0		0		0		0	
55 to 59	0		4		9		3		13		0		0		0		0		0	
60 to 64	0		3		8		4		18		0		0		0		0		0	
65 to 69	0		1		3		4		7		0		0		0		0		0	
70 & up	0		1		4		1		7		0		0		0		0		0	

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)	Projected 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.

Projected Unit Credit

Under this method, the actuarial accrued liability is calculated for each participant as the actuarial present value of the portion of the projected benefit earned to date calculated by applying the plan's benefit formula to service for all plan years before the current plan year and the average earnings projected to retirement or other termination date. The normal cost is the portion of the accrued liability allocated to the current plan year.

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%	5.50%
Segment 2 (5-20 years)	5.27%	5.27%	5.50%
Segment 3 (20+ years)	5.50%	5.40%	5.50%
Applicable Month	January	January	N/A
Effective Interest Rate	5.37%	5.33%	5.50%
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 bonds matching this plan's expected cashflows, calculated 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	3.00%	3.00%	3.00%
Rationale	Anticipation of inflation and budgeting needs.		
Disability	None Assumed	None Assumed	None Assumed
Rationale	Probability of disablement is minimal so no assumptions.		
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 years of service

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
- ☐ 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:
- ☒ 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
The American Legion National Headquarters Employees' Retirement Plan

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 01/01/2017

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: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	
5 Total number of participants at the beginning of the plan year	**5**	308
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)**	170
a(2) Total number of active participants at the end of the plan year	**6a(2)**	172
b Retired or separated participants receiving benefits	**6b**	60
c Other retired or separated participants entitled to future benefits	**6c**	84
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	316
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	6
f Total. Add lines **6d** and **6e**.	**6f**	322
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**	17
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

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)

- (1) [ ] Insurance
- (2) [ ] Code section 412(e)(3) insurance contracts
- (3) [X] Trust
- (4) [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) [ ] Insurance
- (2) [ ] Code section 412(e)(3) insurance contracts
- (3) [X] Trust
- (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) [ ] **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 NATIONAL HEADQUARTERS EMPLOYEES' RETIREMENT PLAN
SCHEDULE H, LINE 4(j) – 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: 003

(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 (i): A single transaction in excess of 5% of the current value of Plan attest.								
FEDERATED GOV OBLIGATIONS PREMIER	Money Market Investment	$ 478,642	$ -	$ -	$ -	$ 478,642	$ 478,642	$ -
FEDERATED GOV OBLIGATIONS PREMIER	Money Market Investment	-	573,650	-	-	573,650	573,650	-
FEDERATED GOV OBLIGATIONS PREMIER	Money Market Investment	-	480,745	-	-	480,745	480,745	-
US TREASURY BILL DUE 02/06/25	Agency Bond	1,274,435	-	-	-	1,274,435	1,274,435	-
US TREASURY BILL DUE 06/26/25	Agency Bond	492,921	-	-	-	492,921	492,921	-
US TREASURY NOTES 05/15/25 4.250 05/15/35	Agency Bond	493,038	-	-	-	493,038	493,038	-
US TREASURY BILL DUE 02/06/25	Agency Bond	-	1,274,435	-	-	1,274,435	1,274,435	-
US TREASURY BILL DUE 06/26/25	Agency Bond	-	492,921	-	-	492,921	492,921	-

(Continued)

THE AMERICAN LEGION NATIONAL HEADQUARTERS EMPLOYEES' RETIREMENT PLAN
SCHEDULE H, LINE 4(j) – 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: 003

(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.								
US Treasury Bill Due 02/06/25 (1 Purchase)	Agency Bond	$ 1,274,435	$	$ -	$ -	$ 1,274,435	$ 1,274,435	$ -
US Treasury Bill Due 02/06/25 (1 Sale)	Agency Bond	-	1,274,435	-	-	1,274,435	1,274,435	-
US Treasury Bill Due 06/26/25 (1 Purchase)	Agency Bond	492,921	-	-	-	492,921	492,921	-
US Treasury Bill Due 06/26/25 (1 Sale)	Agency Bond	-	492,921	-	-	492,921	492,921	-
US Treasury Notes 05/15/25 4.250 05/15/35 (2 Purchases)	Agency Bond	542,905	-	-	-	542,905	542,905	-
Federated Government Obligations Premier (26 Purchases)	Money Market Investment	1,512,864	-	-	-	1,512,864	1,512,864	-
Federated Government Obligations Premier (19 Sales)	Money Market Investment	-	1,655,697	-	-	1,655,697	1,655,697	-

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
THE AMERICAN LEGION NATIONAL HEADQUARTERS EMPLOYEES' RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

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: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 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	8,438,067
b Actuarial value	2b	8,117,693

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	56	1,825,873	1,825,873
b For terminated vested participants	82	1,628,159	1,628,159
c For active participants	173	6,265,113	6,549,066
d Total	311	9,719,145	10,003,098

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	5.37%
6 Target normal cost		
a Present value of current plan year accruals	6a	869,124
b Expected plan-related expenses	6b	140,800
c Target normal cost	6c	1,009,924

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)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 10.81%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		34,180
	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 5.27%		1,801
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		35,981
	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)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	81.15%
15	Adjusted funding target attainment percentage	15	81.15%
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	79.47%
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	321,040	0			
07/15/2025	271,697	0			
10/15/2025	272,304	0			
09/10/2026	458,028	0			
			Totals ► 18(b)	1,323,069	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	1,248,616

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? [ ] Yes [X] 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:	2nd segment:	3rd segment:	
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	63

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	1,009,924
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	1,885,405	200,313
b Waiver amortization installment	0	0

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	1,210,237

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

36 Additional cash requirement (line 34 minus line 35)	36	1,210,237
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1,248,616

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

a Total (excess, if any, of line 37 over line 36)	38a	38,379
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: American Legion National Headquarters Employees' Pension Plan
EIN: 35-0144250 Plan Number: 003

Plan Year Beginning:	1/1/2025	Valuation Date:	1/1/2026
Effective Interest Rate:	5.37%		
Interest Rate for Late Quarterlies:	10.37%		

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	$ 272,304	4/15/2025	4/15/2025	0	104	1.000000	0.985206	$ 268,276
2	19c	48,736	4/15/2025	7/15/2025	0	104	1.000000	0.985206	48,015
2	19c	223,568	7/15/2025	7/15/2025	0	195	1.000000	0.972442	217,407
3	19c	48,129	7/15/2025	10/15/2025	0	195	1.000000	0.972442	46,803
3	19c	224,175	10/15/2025	10/15/2025	0	287	1.000000	0.959705	215,142
4	19c	48,129	10/15/2025	1/15/2026	0	287	1.000000	0.959705	46,190
4	19c	224,175	9/10/2026	1/15/2026	238	617	0.937689	0.947135	199,094
4	19c	233,853	9/10/2026	1/15/2026	238	617	0.937689	0.947135	207,689
Total		$ 1,323,069							$ 1,248,616

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

Attachment to Schedule SB, line 22 – Description of Wieghted Average Retirement Age
Plan Name: American Legion National Headquarters Employees' Pension Plan
EIN: 35-0144250 Plan Number: 003
Plan Year: January 1, 2025 to December 31, 2025

Assumed Retirement Age (Active)	Age 65 or the Rule of 80, but not earlier than age 62. These provide retirement benefits with no early retirement reduction.

Age 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:	**THE AMERICAN LEGION NATIONAL HEADQUARTERS EMPLOYEES' RETIREMENT PLAN**
PLAN NUMBER:	**003**
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, 2017
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	Participant shall receive credit for one (1) year of benefit service for each calendar year of employment during which he is employed for at least 1000 hours.
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).
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.
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.

SUMMARY OF PLAN PROVISIONS, Continued

OPTIONAL RETIREMENT	A participant may retire beginning at the age of 55 and upon completion of at least 15 years of vesting service.
RETIREMENT FORMULA	The standard for the Normal Retirement Benefit is a life annuity with 60 months guaranteed, payable to the retiring plan participant. Benefit accruals commence no earlier than January 1, 2017 and accrue for each plan year in which benefit service is earned. For the first 15 years of benefit service, each year the benefit accrual is 1% of monthly plan compensation for the year. For more than 15 years but less than 30 years of benefit service, the benefit accrual is 1.25% of the monthly plan compensation for the year. For 30 or more years of benefit service. each year of benefit accrual is 1.5% of monthly plan compensation for the year. Note this formula uses each year of salary (after January 1, 2017) in which benefit service is earned. Also, while benefits do not accrue before 2017, benefit service for purposes of movement through the formula progression is recognized commencing July 1, 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.

SUMMARY OF PLAN PROVISIONS, Continued

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 disability benefit shall be a benefit determined under the Normal Retirement provisions and payable for life with 60 months certain. The minimum monthly benefit is 20% of Monthly Plan Compensation.

This benefit is only available to participants if the employer does not maintain a long-term disability plan.

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).

SUMMARY OF PLAN PROVISIONS, Continued

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 5, 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.
OPTIONAL FORMS OF PAYMENT, Continued	Participants 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%, 75% or 100% of the participant's installments to a surviving spouse. 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 $1,000.

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 NATIONAL HEADQUARTERS EMPLOYEES' RETIREMENT PLAN
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: 003

(a) Identity of Issue, Borrower, Lessor, or Similar Party	(b) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(c) Cost	(d) Current Value
	Money Market Funds		
FEDERATED - GOVERNMENT OBLIGATIONS PREMIER (INCOME INVESTMENT)	Fed Government Obligations Premier	$ 20,355	$ 20,355
FEDERATED - GOVERNMENT OBLIGATIONS PREMIER	Fed Government Obligations Premier	$ 162,883	$ 162,883
Total Money Market Funds		**$183,238**	**$183,238**
	US Government Bonds		
UNITED STATES TREASURY BONDS	125,000 par, 4.375%, due 02/15/38	$ 124,863	$ 126,109
UNITED STATES TREASURY BONDS	250,000 par, 4.375%, due 11/15/39	$ 247,742	$ 246,630
UNITED STATES TREASURY NOTES	50,000 par, 4.125%, due 11/15/32	$ 49,572	$ 50,573
UNITED STATES TREASURY NOTES	250,000 par, 4.000%, due 07/31/30	$ 248,145	$ 253,175
UNITED STATES TREASURY NOTES	375,000 par, 4.000%, due 02/15/34	$ 375,775	$ 373,830
UNITED STATES TREASURY NOTES	75,000 par, 4.125%, due 03/31/31	$ 75,073	$ 76,274
UNITED STATES TREASURY NOTES	200,000 par, 4.500%, due 05/15/27	$ 201,071	$ 202,654
UNITED STATES TREASURY NOTES	100,000 par, 4.000%, due 03/31/30	$ 99,633	$ 101,273
UNITED STATES TREASURY NOTES	550,000 par, 4.250%, due 05/15/35	$ 542,905	$ 554,554
UNITED STATES TREASURY NOTES	50,000 par, 4.000%, due 11/15/35	$ 49,514	$ 49,282
UNITED STATES TREASURY NOTES	30,000 par, 2.875%, due 05/15/28	$ 29,101	$ 29,572
Total US Government Bonds		**$2,043,394**	**$2,063,926**
	Agency Bonds		
FEDERAL HOME LOAN BANKS	50,000 par, 4.750%, due 12/10/32	$ 50,901	$ 52,200
FEDERAL HOME LOAN BANKS	200,000 par, 4.450%, due 02/12/29	$ 198,900	$ 201,344
FEDERAL HOME LOAN BANKS	250,000 par, 4.780%, due 06/28/34	$ 250,000	$ 254,638
FEDERAL HOME LOAN BANKS	125,000 par, 3.850%, due 10/01/29	$ 122,799	$ 124,365
Total Agency Bonds		**$622,600**	**$632,547**
	Corporate Bonds		
AMAZON.COM, INC.	50,000 par, 3.875%, due 08/22/37	$ 45,507	$ 45,859
AMGEN INC.	90,000 par, 3.200%, due 11/02/27	$ 90,000	$ 88,861
ELEVANCE HEALTH INC.	100,000 par, 4.101%, due 03/01/28	$ 99,600	$ 100,094
APPLE INC.	325,000 par, 4.500%, due 02/23/36	$ 325,688	$ 328,016
APPLE INC.	50,000 par, 3.250%, due 08/08/29	$ 46,791	$ 49,102
APPLE INC.	25,000 par, 4.150%, due 05/10/30	$ 24,334	$ 25,283
COSTCO WHOLESALE CORPORATION	100,000 par, 1.375%, due 06/20/27	$ 95,935	$ 96,909
WALT DISNEY COMPANY	100,000 par, 2.950%, due 06/15/27	$ 99,570	$ 98,970
DUKE ENERGY CAROLINAS LLC	275,000 par, 4.950%, due 01/15/33	$ 277,420	$ 283,245
EXXON MOBIL CORP.	25,000 par, 3.482%, due 03/19/30	$ 22,916	$ 24,447
EXXON MOBIL CORP.	75,000 par, 2.610%, due 10/15/30	$ 65,956	$ 70,316
META PLATFORMS INC	50,000 par, 4.800%, due 05/15/30	$ 50,204	$ 51,487
META PLATFORMS INC	125,000 par, 4.750%, due 08/15/34	$ 125,201	$ 126,025
FLORIDA POWER & LIGHT CO.	75,000 par, 2.450%, due 02/03/32	$ 63,127	$ 67,680
FLORIDA POWER & LIGHT CO.	55,000 par, 5.050%, due 04/01/28	$ 54,961	$ 56,389

(Continued)

Name of Plan Sponsor: The American Legion National Headquarters
Employer Identification Number: 35-0144250
Three-Digit Plan Number: 003

(a) Identity of Issue, Borrower, Lessor, or Similar Party	(b) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(c) Cost	(d) Current Value
	Corporate Bonds (Continued)		
GOLDMAN SACHS GROUP, INC.	200,000 par, 3.615%, due 03/15/28	$ 195,812	$ 198,885
GOLDMAN SACHS GROUP, INC.	100,000 par, 1.450%, due 07/30/26	$ 100,000	$ 98,678
INTERCONTINENTAL EXCHANGE INC	150,000 par, 4.600%, due 03/15/33	$ 149,143	$ 152,439
JPMORGAN CHASE & CO.	100,000 par, 4.125%, due 12/15/26	$ 100,800	$ 100,180
ELI LILLY & CO.	125,000 par, 4.700%, due 02/09/34	$ 125,466	$ 126,724
MARSH & MCLENNAN COMPANIES, INC.	200,000 par, 4.850%, due 11/15/31	$ 197,758	$ 205,150
MASTERCARD INCORPORATED	200,000 par, 4.550%, due 01/15/35	$ 193,018	$ 199,966
MICROSOFT CORP.	25,000 par, 2.400%, due 08/08/26	$ 23,313	$ 24,812
MICROSOFT CORP.	50,000 par, 3.450%, due 08/08/36	$ 44,533	$ 45,661
MORGAN STANLEY	50,000 par, 3.875%, due 01/27/26	$ 48,478	$ 49,993
NVIDIA CORP.	25,000 par, 2.850%, due 04/01/30	$ 22,657	$ 23,882
TOYOTA MOTOR CREDIT CORP.	50,000 par, 3.375%, due 04/01/30	$ 43,733	$ 48,632
U.S. BANCORP.	50,000 par, 3.100%, due 04/27/26	$ 48,482	$ 49,873
VISA INC	125,000 par, 4.150%, due 12/14/35	$ 118,426	$ 121,616
WALMART INC	75,000 par, 4.100%, due 04/15/33	$ 71,948	$ 74,866
Total Corporate Bonds		**$2,970,777**	**$3,034,040**
	Municipal Bonds		
CALIFORNIA ST	100,000 par, 4.600%, due 04/01/38	$ 121,750	$ 101,830
INDIANAPOLIS IND LOC PUB IMPT BD	100,000 par, 2.473%, due 01/01/40	$ 102,750	$ 78,296
KENTUCKY ST PPTY & BLDGS COMMN	50,000 par, 4.007%, due 05/01/32	$ 50,000	$ 49,512
NEBRASKA COOP REPUBLICAN	100,000 par, 2.216%, due 12/15/30	$ 101,000	$ 91,320
RICHMOND VA PUB UTIL REV	150,000 par, 3.537%, due 01/15/43	$ 166,962	$ 126,656
Total Municipal Bonds		**$542,462**	**$447,614**
	Foreign Bonds		
HONDA MOTOR CO LTD.	100,000 par, 4.688%, due 07/08/30	$ 100,192	$ 101,248
Total Foreign Bonds		**$100,192**	**$101,248**
	Common Stock		
LINDE PLC COM	66 shares	$ 26,044	$ 28,142
UNION PAC CORP	175 shares	$ 43,110	$ 40,481
DEERE & CO	58 shares	$ 30,464	$ 27,003
PARKER HANNIFIN CORP	20 shares	$ 10,970	$ 17,579
EATON CORP PLC SHS	65 shares	$ 23,369	$ 20,703
BOEING CO	201 shares	$ 36,480	$ 43,641
HONEYWELL INTL INC	198 shares	$ 38,684	$ 38,628
UBER TECHNOLOGIES INC	411 shares	$ 35,162	$ 33,583
O REILLY AUTOMOTIVE INC	339 shares	$ 17,798	$ 30,920
TESLA, INC	181 shares	$ 66,663	$ 81,399
AMAZON.COM INC	736 shares	$ 119,965	$ 169,884
HOME DEPOT INC	121 shares	$ 32,929	$ 41,636
NIKE INC	202 shares	$ 15,329	$ 12,869
COCA COLA CO	415 shares	$ 23,351	$ 29,013

(Continued)

THE AMERICAN LEGION NATIONAL HEADQUARTERS EMPLOYEES' RETIREMENT PLAN
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:	003

(a) Identity of Issue, Borrower, Lessor, or Similar Party	(b) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(c) Cost	(d) Current Value
	Common Stock (Continued)		
WALMART INC	1,004 shares	$ 54,391	$ 111,856
PROCTER & GAMBLE CO	102 shares	$ 13,643	$ 14,618
CHEVRON CORPORATION	130 shares	$ 15,049	$ 19,813
EXXON MOBIL CORP	314 shares	$ 34,928	$ 37,787
WILLIAMS COS INC	661 shares	$ 34,279	$ 39,733
UNITEDHEALTH GROUP INC	74 shares	$ 28,827	$ 24,428
GILEAD SCIENCES INC	197 shares	$ 21,788	$ 24,180
ABBOTT LABS	339 shares	$ 41,217	$ 42,473
ABBVIE INC	159 shares	$ 35,103	$ 36,330
JOHNSON & JOHNSON	260 shares	$ 45,999	$ 53,807
LILLY (ELI) & CO	105 shares	$ 59,809	$ 112,841
DANAHER CORP	138 shares	$ 35,649	$ 31,591
INTUITIVE SURGICAL INC	39 shares	$ 17,474	$ 22,088
PNC FINANCIAL SERVICES GROUP	165 shares	$ 27,307	$ 34,440
WELLS FARGO & COMPANY	1,062 shares	$ 61,334	$ 98,978
BERKSHIRE HATHAWAY INC DEL CL B	140 shares	$ 50,553	$ 70,371
MASTERCARD INC	118 shares	$ 40,380	$ 67,364
BLACKROCK INC	37 shares	$ 24,656	$ 39,603
GOLDMAN SACHS GROUP	73 shares	$ 32,236	$ 64,167
JPMORGAN CHASE & CO	374 shares	$ 56,173	$ 120,510
ALPHABET INC	807 shares	$ 103,048	$ 252,591
META PLATFORMS INC CL A	142 shares	$ 63,311	$ 93,733
NETFLIX INC	330 shares	$ 31,962	$ 30,941
TAKE-TWO INTERACTIVE SOFTWARE INC	103 shares	$ 22,150	$ 26,371
ADVANCED MICRO DEVICES INC	108 shares	$ 17,319	$ 23,129
BROADCOM INC	432 shares	$ 70,185	$ 149,515
KLA CORPORATION	39 shares	$ 35,853	$ 47,388
NVIDIA CORP	1,460 shares	$ 42,441	$ 272,290
SERVICENOW INC	120 shares	$ 19,611	$ 18,383
APPLE INC	903 shares	$ 115,629	$ 245,490
ARISTA NETWORKS INC	339 shares	$ 26,301	$ 44,419
MICROSOFT CORP	513 shares	$ 130,027	$ 248,097
ORACLE CORPORATION	136 shares	$ 44,265	$ 26,508
SYNOPSYS INC	63 shares	$ 38,301	$ 29,592
PALANTIR TECHNOLOGIES INC CL A	93 shares	$ 16,709	$ 16,532
VISTRA CORP.	101 shares	$ 18,156	$ 16,294
AMERICAN ELEC PWR INC	240 shares	$ 21,778	$ 27,674
DUKE ENERGY CORP	209 shares	$ 24,927	$ 24,497
BOOKING HLDGS INC	8 shares	$ 26,816	$ 42,843
GE VERNOVA INC	32 shares	$ 19,940	$ 20,914
SHERWIN WILLIAMS CO	47 shares	$ 10,315	$ 15,229
VICI PROPERTIES 1 LLC	712 shares	$ 21,681	$ 20,021
WELLTOWER INC COM	290 shares	$ 52,403	$ 53,827
Total Common Stock		**$2,224,241**	**$3,428,737**
TOTAL INVESTMENTS		$ 8,686,904	$ 9,891,350

See independent auditor's report.

Attachment to Schedule SB, Line 32 – Schedule of Amortization Bases
Plan Name: American Legion National Headquarters Employees' Pension Plan
EIN: 35-0144250 Plan Number: 003
Plan Year: January 1, 2025 to December 31, 2025

DEVELOPMENT OF SHORTFALL AMORTIZATION CHARGE - ARPA RATES

Shortfall Amortization Charge	2024	2025
1. Shortfall Amortization Installment Established for Plan Year	$ 42,503	$ 25,163
2. Sum of Prior Years' Shortfall Amortization Installments	132,647	175,150
3. Shortfall Amortization Charge = (1) + (2) [not less than zero]	$ 175,150	$ 200,313

Date Base Established	Initial Balance	Amortization Method	2025 Years Remaining	2025 Amortization Base Status	2025 Amortization Installment	Present Value of Remaining Installments 1/1/2024	Present Value of Remaining Installments 1/1/2025
1/1/2020	$ 740,451	15-year	10	Active	$ 69,518	$ 608,571	$ 559,291
1/1/2021	(39,177)	15-year	11	Active	(3,653)	(34,124)	(31,575)
1/1/2022	8,134	15-year	12	Active	752	7,445	6,927
1/1/2023	721,008	15-year	13	Active	66,030	688,932	643,921
1/1/2024	465,039	15-Year	14	Active	42,503	465,039	436,287
1/1/2025	270,554	15-Year	15	Active	25,163		270,554