

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2004

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2004 calendar year, or tax year beginning 07-01, 2004, and ending 06-30, 2005

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

C Name of organization: VETERANS OF FOREIGNS WARS OF THE
Number and street (or P O box if mail is not delivered to street address): 105 LONG POINT ROAD
City or town, state or country, and ZIP + 4: CAPE CANAVERAL, FL 32920

D Employer identification number: 51-0182147
E Telephone number
F Accounting method: [X] Cash [ ] Accrual [ ] Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? [ ] Yes [X] No
H(b) If "Yes," enter number of affiliates
H(c) Are all affiliates included? [ ] Yes [ ] No
H(d) Is this a separate return filed by an organization covered by a group ruling? [X] Yes [ ] No
I Group Exemption Number: 1676
M Check [ ] if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

G Website:

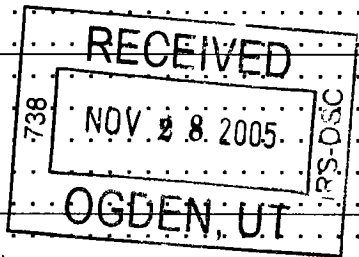
J Organization type (check only one) [X] 501(c)(19) (insert no) [ ] 4947(a)(1) or [ ] 527

K Check here [ ] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 303,482

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions)

Table with 21 rows for Revenue, Expenses, and Net Assets. Includes sub-rows for contributions, program revenue, investment income, special events, and inventory sales. Total revenue is 303,482 and total expenses is 306,898, resulting in a deficit of 3,416.



SCANNED DEC 18 2005

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25			
26	Other salaries and wages	26			
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33			
34	Telephone	34			
35	Postage and shipping	35			
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39			
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42			
43	Other expenses not covered above (itemize) a _____	43a			
b	<b>OPERATION OF CANTEEN</b>	43b	306,898		
c	_____	43c			
d	_____	43d			
e	_____	43e			
44	<b>Total functional expenses</b> (add lines 22 through 43) <b>Organizations</b> completing columns (B)-(D), carry these totals to lines 13-15	44	306,898		

**Joint Costs.** Check  if you are following SOP 98-2.  
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See page 25 of the instructions)

What is the organization's primary exempt purpose? <input type="checkbox"/> _____	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
a _____  (Grants and allocations \$ _____)	
b _____  (Grants and allocations \$ _____)	
c _____  (Grants and allocations \$ _____)	
d _____  (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f <b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)	

**Part IV Balance Sheets** (See page 25 of the instructions.)

		(A)		(B)
		Beginning of year		End of year
	<b>45</b> Cash - non-interest-bearing . . . . .	37,899	<b>45</b>	39,773
	<b>46</b> Savings and temporary cash investments . . . . .		<b>46</b>	
	<b>47 a</b> Accounts receivable . . . . . <b>47a</b>			
	<b>b</b> Less allowance for doubtful accounts . . . . . <b>47b</b>		<b>47c</b>	
	<b>48 a</b> Pledges receivable . . . . . <b>48a</b>			
	<b>b</b> Less allowance for doubtful accounts . . . . . <b>48b</b>		<b>48c</b>	
	<b>49</b> Grants receivable . . . . .		<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .		<b>50</b>	
A	<b>51 a</b> Other notes and loans receivable (attach schedule) . . . . . <b>51a</b>			
	<b>b</b> Less allowance for doubtful accounts . . . . . <b>51b</b>		<b>51c</b>	
s	<b>52</b> Inventories for sale or use . . . . .	581	<b>52</b>	581
s	<b>53</b> Prepaid expenses and deferred charges . . . . .		<b>53</b>	
e	<b>54</b> Investments - securities (attach schedule) . . . . . <input type="checkbox"/> Cost <input type="checkbox"/> FMV		<b>54</b>	
t	<b>55 a</b> Investments - land, buildings, and equipment basis . . . . . <b>55a</b> 229,989			
s	<b>b</b> Less accumulated depreciation (attach schedule) . . . . . <b>55b</b> 153,413	81,866	<b>55c</b>	76,576
	<b>56</b> Investments - other (attach schedule) . . . . .		<b>56</b>	
	<b>57 a</b> Land, buildings, and equipment: basis . . . . . <b>57a</b>			
	<b>b</b> Less accumulated depreciation (attach schedule) . . . . . <b>57b</b>		<b>57c</b>	
	<b>58</b> Other assets (describe <input type="checkbox"/> )		<b>58</b>	
	<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .	120,346	<b>59</b>	116,930
L	<b>60</b> Accounts payable and accrued expenses . . . . .		<b>60</b>	
	<b>61</b> Grants payable . . . . .		<b>61</b>	
	<b>62</b> Deferred revenue . . . . .		<b>62</b>	
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .		<b>63</b>	
	<b>64 a</b> Tax-exempt bond liabilities (attach schedule) . . . . .		<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule) . . . . .		<b>64b</b>	
i	<b>65</b> Other liabilities (describe <input type="checkbox"/> )		<b>65</b>	
b	<b>66 Total liabilities</b> (add lines 60 through 65) . . . . .		<b>66</b>	
N	<b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	<b>67</b> Unrestricted . . . . .		<b>67</b>	
	<b>68</b> Temporarily restricted . . . . .		<b>68</b>	
	<b>69</b> Permanently restricted . . . . .		<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 70 through 74			
	<b>70</b> Capital stock, trust principal, or current funds . . . . .		<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund . . . . .		<b>71</b>	
F	<b>72</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	120,346	<b>72</b>	116,930
A	<b>73 Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) <b>must</b> equal line 19, column (B) <b>must</b> equal line 21) . . . . .	120,346	<b>73</b>	116,930
	<b>74 Total liabilities and net assets / fund balances</b> (add lines 66 and 73) . . . . .	120,346	<b>74</b>	116,930

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.



<b>Part VI Other Information</b> (See page 28 of the instructions)		Yes	No
<b>76</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	<b>76</b>	X
<b>77</b>	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	<b>77</b>	X
<b>78a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<b>78a</b>	X
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	<b>78b</b>	
<b>79</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	<b>79</b>	X
<b>80a</b>	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	<b>80a</b>	X
<b>b</b>	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
<b>81a</b>	Enter direct and indirect political expenditures See line 81 instructions <b>81a</b>		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year?	<b>81b</b>	X
<b>82a</b>	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	<b>82a</b>	X
<b>b</b>	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III) <b>82b</b>		
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	X
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>83b</b>	X
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>	X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b>	
<b>85</b>	501(c)(4), (5), or (6) organizations <b>a</b> Were substantially all dues nondeductible by members?	<b>85a</b>	
<b>b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	<b>85b</b>	
<b>c</b>	Dues, assessments, and similar amounts from members <b>85c</b>		
<b>d</b>	Section 162(e) lobbying and political expenditures <b>85d</b>		
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices <b>85e</b>		
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e) <b>85f</b>		
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>	
<b>h</b>	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	<b>85h</b>	
<b>86</b>	501(c)(7) orgs Enter <b>a</b> Initiation fees and capital contributions included on line 12 <b>86a</b>		
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities <b>86b</b>		
<b>87</b>	501(c)(12) orgs Enter <b>a</b> Gross income from members or shareholders <b>87a</b>		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <b>87b</b>		
<b>88</b>	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX <b>88</b>		
<b>89a</b>	501(c)(3) organizations Enter: Amount of tax imposed on the organization during the year under section 4911 _____, section 4912 _____; section 4955 _____		
<b>b</b>	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction <b>89b</b>		
<b>c</b>	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 _____		
<b>d</b>	Enter Amount of tax on line 89c, above, reimbursed by the organization _____		
<b>90a</b>	List the states with which a copy of this return is filed _____		
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2004 (See instructions.) <b>90b</b>		
<b>91</b>	The books are in care of <b>LEO C NICHOLAS</b> Telephone no. _____ Located at <b>CAPE CANAVERAL, FLORIDA</b> ZIP +4 <b>32920</b>		
<b>92</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of <b>Form 1041</b> - Check here _____ and enter the amount of tax-exempt interest received or accrued during the tax year <b>92</b>		

**Part VII Analysis of Income-Producing Activities** (See page 33 of the instructions)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments . . . . .					
g Fees and contracts from government agencies . . . . .					
94 Membership dues and assessments . . . . .					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities . . . . .					
97 Net rental income or (loss) from real estate:					
a debt-financed property . . . . .					
b not debt-financed property . . . . .					
98 Net rental income or (loss) from personal property . . . . .					
99 Other investment income . . . . .					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events . . . . .					
102 Gross profit or (loss) from sales of inventory . . . . .					
103 Other revenue a					
b OPERATION OF CANTEEN					303,482
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E)) . . . . .					303,482
105 Total (add line 104, columns (B), (D), and (E)) . . . . .					303,482

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 34 of the instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
103B	THE OPERATION OF THE VFW CANTEEN IS THE MAJOR SOURCE OF REVENUE TO PROVIDE FOR SUCH ACTIVITIES AS INVOLVEMENT IN COMMUNITY PARADES, DEDICATIONS, CHILDRENS ACTIVITIES, ASSISTANCE TO VETERAN AND THEIR FAMILIES, PROMOTING ACTIVITIES THAT WILL BENEFIT ALL

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 34 of the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .  Yes  No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Please Sign Here**

Signature of officer: *Leo Nicholas* Date: 11/14/05  
 Type or print name and title: LEO NICHOLAS QUARTERMASTER

**Paid Preparer's Use Only**

Preparer's signature: *Marilyn Rigerman* Date: 11/14/05  
 Firm's name (or yours if self-employed) address, and ZIP + 4: MARILYN RIGERMAN 200 N FIRST ST COCOA BEACH FL 32931  
 Check if self-employed:  EIN: P00140452  
 Phone no: 321-784-1387

