

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)

2006

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

A For the 2006 calendar year, or tax year beginning 07-01, 2006, and ending 06-30, 2007

- 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)

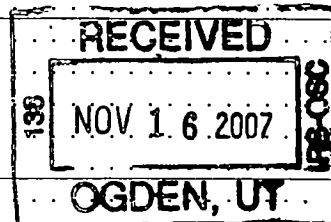
Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

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
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)
K Check here [ ] if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000
L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 368,367

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

Table with 21 rows for revenue and expenses. Includes sub-rows for contributions, program service revenue, membership dues, interest, dividends, rents, investment income, sales of assets, special events, and inventory. Total revenue is 368,367 and total expenses is 367,384.



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**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 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
<b>22 a</b> Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22a</b>			
<b>22 b</b> Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22b</b>			
<b>23</b> Specific assistance to individuals (attach schedule) . . . . .	<b>23</b>			
<b>24</b> Benefits paid to or for members (attach schedule) . . . . .	<b>24</b>			
<b>25 a</b> Compensation of current officers, directors, key employees, etc listed in Part V-A (attach schedule) . . . . .	<b>25a</b>			
<b>b</b> Compensation of former officers, directors, key employees, etc listed in Part V-B (attach schedule) . . . . .	<b>25b</b>			
<b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule) . . . . .	<b>25c</b>			
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c . . . . .	<b>26</b>			
<b>27</b> Pension plan contributions not included on lines 25a, b, and c . . . . .	<b>27</b>			
<b>28</b> Employee benefits not included on lines 25a - 27 . . . . .	<b>28</b>			
<b>29</b> Payroll taxes . . . . .	<b>29</b>			
<b>30</b> Professional fundraising fees . . . . .	<b>30</b>			
<b>31</b> Accounting fees . . . . .	<b>31</b>			
<b>32</b> Legal fees . . . . .	<b>32</b>			
<b>33</b> Supplies . . . . .	<b>33</b>			
<b>34</b> Telephone . . . . .	<b>34</b>			
<b>35</b> Postage and shipping . . . . .	<b>35</b>			
<b>36</b> Occupancy . . . . .	<b>36</b>			
<b>37</b> Equipment rental and maintenance . . . . .	<b>37</b>			
<b>38</b> Printing and publications . . . . .	<b>38</b>			
<b>39</b> Travel . . . . .	<b>39</b>			
<b>40</b> Conferences, conventions, and meetings . . . . .	<b>40</b>			
<b>41</b> Interest . . . . .	<b>41</b>			
<b>42</b> Depreciation, depletion, etc (attach schedule) . . . . .	<b>42</b>			
<b>43</b> Other expenses not covered above (itemize)	<b>43a</b>			
<b>a</b> _____	<b>43b</b>			
<b>b</b> OPERATION OF CANTEEN	<b>43c</b>	367,384		
<b>c</b> _____	<b>43d</b>			
<b>d</b> _____	<b>43e</b>			
<b>e</b> _____	<b>43f</b>			
<b>f</b> _____	<b>43g</b>			
<b>g</b> _____				
<b>44</b> <b>Total functional expenses.</b> Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15) . . . . .	<b>44</b>	367,384	0	0

**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 the instructions )

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.

What is the organization's primary exempt purpose?  \_\_\_\_\_  
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
(Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others.)

**a** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here

**b** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here

**c** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here

**d** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here

**e** Other program services (attach schedule)  
(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here

**f Total of Program Service Expenses** (should equal line 44, column (B), Program services) . . . . .

**Part IV Balance Sheets** (See the instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A)		(B)	
		Beginning of year		End of year	
A s s e t s	45	Cash - non-interest-bearing . . . . .	12,589	45	18,862
	46	Savings and temporary cash investments . . . . .		46	
	47 a	Accounts receivable . . . . .		47c	
	b	Less allowance for doubtful accounts . . . . .			
	48 a	Pledges receivable . . . . .		48c	
	b	Less allowance for doubtful accounts . . . . .			
	49	Grants receivable . . . . .		49	
	50 a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule) . . . . .		50a	
	b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule) . . . . .		50b	
	51 a	Other notes and loans receivable (attach schedule) . . . . .		51c	
	b	Less allowance for doubtful accounts . . . . .			
	52	Inventories for sale or use . . . . .	581	52	581
	53	Prepaid expenses and deferred charges . . . . .		53	
	54 a	Investments - publicly-traded securities . . . . .		54a	
	b	Investments - other securities (attach schedule) . . . . .			
	55 a	Investments - land, buildings, and equipment basis . . . . .	229,989	55c	65,996
	b	Less accumulated depreciation (attach schedule) . . . . .	163,993		
	56	Investments - other (attach schedule) . . . . .		56	
	57 a	Land, buildings, and equipment basis . . . . .		57c	
	b	Less accumulated depreciation (attach schedule) . . . . .			
58	Other assets, including program-related investments (describe ▶ )		58		
59	<b>Total assets</b> (must equal line 74) Add lines 45 through 58 . . . . .	84,456	59	85,439	
L i a b i l i t i e s	60	Accounts payable and accrued expenses . . . . .		60	
	61	Grants payable . . . . .		61	
	62	Deferred revenue . . . . .		62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .		63	
	64 a	Tax-exempt bond liabilities (attach schedule) . . . . .		64a	
	b	Mortgages and other notes payable (attach schedule) . . . . .		64b	
	65	Other liabilities (describe ▶ )		65	
66	<b>Total liabilities.</b> Add lines 60 through 65 . . . . .	0	66	0	
N e t A s s e t s o f F u n d B a l a n c e s	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67	Unrestricted . . . . .		67	
	68	Temporarily restricted . . . . .		68	
	69	Permanently restricted . . . . .		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74				
	70	Capital stock, trust principal, or current funds . . . . .	0	70	0
	71	Paid-in or capital surplus, or land, building, and equipment fund . . . . .	0	71	0
	72	Retained earnings, endowment, accumulated income, or other funds . . . . .	84,456	72	85,439
	73	<b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21) . . . . .	84,456	73	85,439
	74	<b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73 . . . . .	84,456	74	85,439

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

(See the instructions)

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	368,367
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 12		
<b>1</b>	Net unrealized gains on investments	<b>b1</b>	
<b>2</b>	Donated services and use of facilities	<b>b2</b>	
<b>3</b>	Recoveries of prior year grants	<b>b3</b>	
<b>4</b>	Other (specify) _____	<b>b4</b>	
	Add lines <b>b1</b> through <b>b4</b>	<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>	<b>c</b>	368,367
<b>d</b>	Amounts included on Part I, line 12, but not on line <b>a</b> :		
<b>1</b>	Investment expenses not included on Part I, line 6b	<b>d1</b>	
<b>2</b>	Other (specify) _____	<b>d2</b>	
	Add lines <b>d1</b> and <b>d2</b>	<b>d</b>	
<b>e</b>	<b>Total revenue</b> (Part I, line 12) Add lines <b>c</b> and <b>d</b>	<b>e</b>	368,367

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	367,384
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 17		
<b>1</b>	Donated services and use of facilities	<b>b1</b>	
<b>2</b>	Prior year adjustments reported on Part I, line 20	<b>b2</b>	
<b>3</b>	Losses reported on Part I, line 20	<b>b3</b>	
<b>4</b>	Other (specify) _____	<b>b4</b>	
	Add lines <b>b1</b> through <b>b4</b>	<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>	<b>c</b>	367,384
<b>d</b>	Amounts included on Part I, line 17, but not on line <b>a</b> :		
<b>1</b>	Investment expenses not included on Part I, line 6b	<b>d1</b>	
<b>2</b>	Other (specify) _____	<b>d2</b>	
	Add lines <b>d1</b> and <b>d2</b>	<b>d</b>	
<b>e</b>	<b>Total expenses</b> (Part I, line 17) Add lines <b>c</b> and <b>d</b>	<b>e</b>	367,384

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
JAMES BURT	COMMANDER	0	0	0
LEO C NICHOLAS	QUARTERMASTER	0	0	0
RONALD HILL	SR VICE COMM	0	0	0
CHRIS MELHUS	JR VICE COM	0	0	0

<b>Part V-A Current Officers, Directors, Trustees, and Key Employees</b> (continued)		Yes	No
<b>75 a</b>	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings . . . . . ▶ _____		
<b>b</b>	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) . . . . .	75b	
<b>c</b>	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization " . . . . . ▶ If "Yes," attach a statement that includes the information described in the instructions	75c	
<b>d</b>	Does the organization have a written conflict of interest policy? . . . . .	75d	

**Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column See the instructions )

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0 )	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances

<b>Part VI Other Information</b> (See the instructions )		Yes	No
<b>76</b>	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change . . . . .	76	X
<b>77</b>	Were any changes made in the organizing or governing documents not reported to the IRS? . . . . . If "Yes," attach a conformed copy of the changes	77	X
<b>78 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	78a	X
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	78b	N/A
<b>79</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . . . .	79	X
<b>80 a</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? . . . . .	80a	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>81 a</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? . . . . .	81b	

Part VI Other Information (continued)		Yes	No	
<b>82 a</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>83 a</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>84 a</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>	N/A	
<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? . . . . .	<b>85b</b>		
	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>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 a</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>88a</b>		
<b>b</b>	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI . . . . . <b>88b</b>			
<b>89 a</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>	N/A	
<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>e</b>	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . . . .	<b>89e</b>		
<b>f</b>	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract? . . . . .	<b>89f</b>		
<b>g</b>	For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .	<b>89g</b>		
<b>90 a</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, 2006 (See instructions) . . . . . <b>90b</b>			
<b>91 a</b>	The books are in care of ▶ <u>LEO C NICHOLAS</u> Telephone no ▶ _____ Located at ▶ <u>CAPE CANAVERAL</u> FL ZIP + 4 ▶ <u>32920</u>			
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	<b>91b</b>		
	If "Yes," enter the name of the foreign country ▶ _____			
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b>			

**Part VI Other Information** (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c  Yes  No  
 If "Yes," enter the name of the foreign country \_\_\_\_\_

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of **Form 1041** - Check here  92  
 and enter the amount of tax-exempt interest received or accrued during the tax year \_\_\_\_\_

**Part VII Analysis of Income-Producing Activities** (See 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 & 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					368,367
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					368,367
105 Total (add line 104, columns (B), (D), and (E)) . . . . .					368,367

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

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See 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 VE

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See 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**

(a) Did the organization, during the year, receive any funds, directly or indirectly, from any individual who was a substantial contributor to the organization?  Yes  No

(b) Did the organization, during the year, pay premiums, directly or indirectly, for any life insurance policy on the life of any individual who was a substantial contributor to the organization?  Yes  No

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



**Part XI Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13)

**106** Did the reporting organization **make** any transfers **to** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

**107** Did the reporting organization **receive** any transfers **from** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

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: 11/11/07

Type or print name and title: LEO NICHOLAS, QUARTERMASTER

**Paid Preparer's Use Only**

Preparer's signature: *Marilyn J. Rigerman* Date: 11-06-2007 Check if self-employed:

Firm's name (or yours if self employed) address, and ZIP + 4: MARILYN RIGERMAN  
200 N FIRST ST  
COCOA BEACH, FL 32931 Preparer's SSN or PTIN (See Gen Inst X): P00140454

EIN:  Phone no: 321-784-1387

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Organization Exempt Under Section 501(c)(3)**  
**(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),**  
**or 4947(a)(1) Nonexempt Charitable Trust**

OMB No 1545-0047

**2006**

Department of the Treasury  
Internal Revenue Service

**▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

VETERANS OF FOREIGNS WARS OF THE

51-0182147

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 2 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE		0	0	0

Total number of other employees paid over \$50,000 ▶

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms If there are none, enter "None " See page 2 of the instructions )

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of other contractors receiving over \$50,000 for other services ▶

**Part III** **Statements About Activities** (See page 2 of the instructions )

Yes No

<p><b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B) . . . . .</p>	<b>1</b>		
<p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>			
<p><b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions )</p>			
<p><b>a</b> Sale, exchange, or leasing of property? . . . . .</p>	<b>2a</b>		
<p><b>b</b> Lending of money or other extension of credit? . . . . .</p>	<b>2b</b>		
<p><b>c</b> Furnishing of goods, services, or facilities? . . . . .</p>	<b>2c</b>		
<p><b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .</p>	<b>2d</b>		
<p><b>e</b> Transfer of any part of its income or assets? . . . . .</p>	<b>2e</b>		
<p><b>3a</b> Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments ) . . . . .</p>	<b>3a</b>		
<p><b>b</b> Did the organization have a section 403(b) annuity plan for its employees? . . . . .</p>	<b>3b</b>		
<p><b>c</b> Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement . . . . .</p>	<b>3c</b>		
<p><b>d</b> Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services? . . . . .</p>	<b>3d</b>		
<p><b>4a</b> Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g . . . . .</p>	<b>4a</b>		
<p><b>b</b> Did the organization make any taxable distributions under section 4966? . . . . .</p>	<b>4b</b>		
<p><b>c</b> Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .</p>	<b>4c</b>		
<p><b>d</b> Enter the total number of donor advised funds owned at the end of the tax year . . . . . ▶ _____</p>			
<p><b>e</b> Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year . . . . . ▶ _____</p>			
<p><b>f</b> Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts . . . . . ▶ _____</p>			
<p><b>g</b> Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year . . . . . ▶ _____</p>			

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions )

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box )

- 5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6  A school Section 170(b)(1)(A)(ii) (Also complete Part V )
- 7  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8  A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶ \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A )
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A )
- 11b  A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A )
- 12  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A )
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization  
 Type I       Type II       Type III-Functionally Integrated       Type III-Other

**Provide the following information about the supported organizations.** (See page 7 of the instructions )

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b> . . . . .					

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the instructions )

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Table with columns for Calendar year (or fiscal year beginning in), (a) 2005, (b) 2004, (c) 2003, (d) 2002, and (e) Total. Rows include items 15 through 28, such as Gifts, grants, and contributions received; Membership fees received; Gross receipts from admissions; Gross income from interest, dividends; Net income from unrelated business; Total of lines 15 through 22; Line 23 minus line 17; Enter 1% of line 23; Organizations described on lines 10 or 11; Organizations described on line 12; and Unusual Grants.

**Part V Private School Questionnaire** (See page 9 of the instructions )

**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .	<b>29</b>	
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .	<b>30</b>	
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? . . . . . If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )	<b>31</b>	
<hr/>		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<b>32a</b>	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<b>32b</b>	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<b>32c</b>	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	<b>32d</b>	
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )		
<hr/>		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges? . . . . .	<b>33a</b>	
<b>b</b> Admissions policies? . . . . .	<b>33b</b>	
<b>c</b> Employment of faculty or administrative staff? . . . . .	<b>33c</b>	
<b>d</b> Scholarships or other financial assistance? . . . . .	<b>33d</b>	
<b>e</b> Educational policies? . . . . .	<b>33e</b>	
<b>f</b> Use of facilities? . . . . .	<b>33f</b>	
<b>g</b> Athletic programs? . . . . .	<b>33g</b>	
<b>h</b> Other extracurricular activities? . . . . .	<b>33h</b>	
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
<hr/>		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<b>34a</b>	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . .	<b>34b</b>	
If you answered "Yes" to either 34a or b, please explain using an attached statement		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation . . . . .	<b>35</b>	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 10 of the instructions)

(To be completed ONLY by an eligible organization that filed Form 5768)

Check a if the organization belongs to an affiliated group Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

Table with 4 columns: Line number, Description, (a) Affiliated group totals, (b) To be completed for all electing organizations. Rows 36-44 include lobbying expenditures, exempt purpose expenditures, and nontaxable amounts.

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 13 of the instructions)

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2006, (b) 2005, (c) 2004, (d) 2003, (e) Total. Rows 45-50 include lobbying nontaxable amount, ceiling amount, total lobbying expenditures, and grassroots nontaxable amount/ceiling.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
b Paid staff or management (Include compensation in expenses reported on lines c through h.)
c Media advertisements
d Mailings to members, legislators, or the public
e Publications, or published or broadcast statements
f Grants to other organizations for lobbying purposes
g Direct contact with legislators, their staffs, government officials, or a legislative body
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
i Total lobbying expenditures (Add lines c through h.)

Table with 3 columns: Yes, No, Amount. Rows correspond to items a-i, with a '0' in the Amount column for item i.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities