

Return of Organization Exempt From Income Tax

2002

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

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 2002 c

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

29 IB JH 59-2709679 200312
VIETNAM VETERANS OF BREVARD INC

1125 KING ST
COCOA FL 32922-8505 P-4C P41



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

D Employer identification number

59 27 09 679

E Telephone number

(321) 690-0804

F Accounting method Cash Accrual

Other (specify) ▶

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? Yes No

(If "No," attach a list See instructions)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Enter 4-digit GEN ▶

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

G Web site ▶

J Organization type (check only one) ▶ 501(c) (3) ◀ (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 ▶

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

1 Contributions, gifts, grants, and similar amounts received					
a	Direct public support	1a	154,717.94		
b	Indirect public support	1b			
c	Government contributions (grants)	1c	129,769.43		
d	Total (add lines 1a through 1c) (cash \$ 284,487.37 noncash \$)	1d	284,487.37		
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	0		
3	Membership dues and assessments	3	0		
4	Interest on savings and temporary cash investments	4	226.01		
5	Dividends and interest from securities	5	0		
6a	Gross rents	6a			
6b	Less rental expenses	6b			
6c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	0		
7	Other investment income (describe ▶)	7	0		
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
b	Less cost or other basis and sales expenses	8a	0	8a	0
c	Gain or (loss) (attach schedule)	8b	0	8b	0
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c	0	8c	0
8d		8d	0		
9	Special events and activities (attach schedule)				
a	Gross revenue (not including \$ of contributions reported on line 1a)	9a	0		
b	Less direct expenses other than fundraising expenses	9b	0		
9c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	0		
10a	Gross sales of inventory, less returns and allowances	10a	0		
b	Less cost of goods sold	10b	0		
10c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	0		
11	Other revenue (from Part VII, line 103)	11	0		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	284,714.18		
13	Program services (from line 44, column (B))	13	255,935.72		
14	Management and general (from line 44, column (C))	14	0		
15	Fundraising (from line 44, column (D))	15	0		
16	Payments to affiliates (attach schedule)	16	0		
17	Total expenses (add lines 16 and 44 column (A))	17	255,935.72		
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	28,778.46		
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	372,648.62		
20	Other changes in net assets or fund balances (attach explanation)	20	0		
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	421,427.08		

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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 page 21 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 \$ _____)	—	—		
23	Specific assistance to individuals (attach schedule)	—	—		
24	Benefits paid to or for members (attach schedule)	—	—		
25	Compensation of officers, directors, etc	—	—		
26	Other salaries and wages	45,229.86	45,229.86		
27	Pension plan contributions	—	—		
28	Other employee benefits	1,384.03	1,384.03		
29	Payroll taxes	2,076.05	2,076.05		
30	Professional fundraising fees	—	—		
31	Accounting fees	1,437.46	1,437.46		
32	Legal fees	—	—		
33	Supplies	97,424.17	97,424.17		
34	Telephone	5,615.81	5,615.81		
35	Postage and shipping	1,577.35	1,577.35		
36	Occupancy	6,987.16	6,987.16		
37	Equipment rental and maintenance	22,097.42	22,097.42		
38	Printing and publications	922.41	922.41		
39	Travel	—	—		
40	Conferences, conventions, and meetings	—	—		
41	Interest	—	—		
42	Depreciation, depletion, etc (attach schedule)	—	—		
43	Other expenses not covered above (itemize) a				
	b				
	c				
	d				
	e				
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	255,935.76	255,935.76	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 page 24 of the instructions)

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others)
a. Veterans Assistance Center provided referrals, schedules medical transportation, assists with form completion, provides claim guidance, serves over 500 clients (Grants and allocations \$ _____)	107,340.85
b. The organization operates a transitional facility (shelter) for up to 20 veterans with the assistance of government grants; in addition the Veterans Assistance Program (VAP) utilizes promotional campaign seminars to promote awareness of veterans (Grants and allocations \$ 15,594.87)	148,594.87
c. _____ (Grants and allocations \$ _____)	
d. _____ (Grants and allocations \$ _____)	
e. Other program services (attach schedule) (Grants and allocations \$ _____)	
f. Total of Program Service Expenses (should equal line 44, column (B), Program services)	255,935.72

Part IV Balance Sheets (See page 24 of the instructions)

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
Assets	45	Cash—non-interest-bearing		139,262.55	45	171,222.90
	46	Savings and temporary cash investments		18,386.04	46	15,704.18
	47a	Accounts receivable	47a			
	b	Less allowance for doubtful accounts	47b	0	47c	0
	48a	Pledges receivable	48a			
	b	Less allowance for doubtful accounts	48b	0	48c	0
	49	Grants receivable		0	49	0
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50	0
	51a	Other notes and loans receivable (attach schedule)	51a			
	b	Less allowance for doubtful accounts	51b	0	51c	0
	52	Inventories for sale or use		0	52	0
	53	Prepaid expenses and deferred charges		0	53	0
	54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0	54	0
	55a	Investments—land, buildings, and equipment basis	55a	0		
	b	Less accumulated depreciation (attach schedule)	55b	0	55c	0
	56	Investments—other (attach schedule)		0	56	0
	57a	Land, buildings, and equipment basis	57a	235,000.00		
	b	Less accumulated depreciation (attach schedule)	57b	0	57c	235,000.00
58	Other assets (describe ▶ _____)		0	58	0	
59 Total assets (add lines 45 through 58) (must equal line 74)				392,648.62	59	421,927.08
Liabilities	60	Accounts payable and accrued expenses		0	60	0
	61	Grants payable		0	61	0
	62	Deferred revenue		0	62	0
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		0	63	0
	64a	Tax-exempt bond liabilities (attach schedule)		0	64a	0
	b	Mortgages and other notes payable (attach schedule)		0	64b	0
	65	Other liabilities (describe ▶ _____)		0	65	0
66 Total liabilities (add lines 60 through 65)				0	66	0
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		159,648.62	67	186,927.08
	68	Temporarily restricted		0	68	0
	69	Permanently restricted		235,000.00	69	235,000.00
	Organizations that do not follow SFAS 117, check here <input 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		0	72	0
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)				392,648.62	73	421,927.08
74 Total liabilities and net assets / fund balances (add lines 66 and 73)				392,648.62	74	421,427.08

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.

Part VI Other Information (See page 27 of the instructions)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77 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		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b If "Yes," has it filed a tax return on Form 990-T for this year?		
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a 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 If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a Enter direct or indirect political expenditures See line 81 instructions 81a _____		
b Did the organization file Form 1120-POL for this year?		X
82a 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?		X
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) 82b _____		
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a Did the organization solicit any contributions or gifts that were not tax deductible?		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?		
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c Dues, assessments, and similar amounts from members 85c _____		
d Section 162(e) lobbying and political expenditures 85d _____		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e _____		
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f _____		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? 85g _____		
h 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? 85h _____		
86 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12 86a _____		
b Gross receipts, included on line 12, for public use of club facilities 86b _____		
87 501(c)(12) orgs Enter a Gross income from members or shareholders 87a _____		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b _____		
88 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		X
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 _____, section 4912 _____, section 4955 _____		
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 89b _____		X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 89c _____		
d Enter Amount of tax on line 89c, above, reimbursed by the organization 89d _____		
90a List the states with which a copy of this return is filed _____		
b Number of employees employed in the pay period that includes March 12, 2002 (See instructions) 90b <u>2</u>		
91 The books are in care of <u>Rita Kosack</u> Telephone no <u>(321) 727-7780</u> Located at <u>1199 Keovitt Ct., Palm Bay, FL</u> ZIP + 4 <u>32909</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 92 _____		

Part VII Analysis of Income-Producing Activities (See page 31 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 _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					
105 Total (add line 104, columns (B), (D), and (E))					

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 32 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)
▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 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 33 of the instructions)

(a) Did the organization, during the year, receive any funds, directly or indirectly, from a personal benefit contract?

(b) Did the organization, during the year, pay premiums, directly or indirectly, from a personal benefit contract?

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 and believe it is true, correct, and complete. Declaration of preparer (other than agent) **under penalty of perjury**

Please Sign Here

Signature of officer: Kenneth T Baker

Type or print name and title: Kenneth T Baker, President

Paid Preparer's Use Only

Preparer's signature: _____

Firm's name (or yours if self-employed) address, and ZIP + 4: _____

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 Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2002

Department of the Treasury
Internal Revenue Service

Supplementary Information—(See separate instructions.)

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

Name of the organization

Employer identification number

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 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				

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



Part II 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 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

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	252379.99	252379.99	163592.10	144895.00	813247.08
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					0
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	231.80	231.80	0	23.00	486.60
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					0
23 Total of lines 15 through 22	252611.79	252611.79	163592.10	144918.00	813733.68
24 Line 23 minus line 17	252611.79	252611.79	163592.10	144918.00	813733.68
25 Enter 1% of line 23	2526.11	2526.11	1635.92	1449.18	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 162746.67
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts				26b 0
	c Total support for section 509(a)(1) test Enter line 24, column (e)				26c 813733.68
	d Add Amounts from column (e) for lines 18 486.60 19 0				26d 486.60
	22 0 26b 0				26e 813247.08
	e Public support (line 26c minus line 26d total)				26f 99.9 %
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				
27 Organizations described on line 12:	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return Enter the sum of such amounts for each year				
	(2001)	(2000)	(1999)	(1998)	
	b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year				
	(2001)	(2000)	(1999)	(1998)	
	c Add Amounts from column (e) for lines 15 _____ 16 _____				27c _____
	17 _____ 20 _____ 21 _____				27d _____
	d Add Line 27a total _____ and line 27b total _____				27e _____
	e Public support (line 27c total minus line 27d total)				
	f Total support for section 509(a)(2) test Enter amount from line 23, column (e) 27f				
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g %
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h %
28 Unusual Grants	For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15				

Part V Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 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?		
30 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?		
31 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)		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 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		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions) N/A
 (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)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table—		
	If the amount on line 40 is— The lobbying nontaxable amount is—		
	Not over \$500,000 20% of the amount on line 40		
	Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000		
	Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000 \$1,000,000	41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

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 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities N/A
 (For reporting only by organizations that did not complete Part VI-A) (See page 11 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	Yes	No	Amount
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)			

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

**Vietnam Veterans of Brevard, Inc.
Board of Directors**

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