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**BEFORE THE
ATTORNEY GENERAL
STATE OF CALIFORNIA**

In the Matter of the Order to Cease and Desist
and Notice of Assessment of Penalties Against:
AMERICAN VETERANS FOUNDATION
Respondent.

Case No. 2018-CT0153623
**ORDER TO CEASE AND DESIST;
NOTICE OF ASSESSMENT OF
PENALTIES**

AMERICAN VETERANS FOUNDATION is ordered to immediately CEASE AND DESIST from all California operations, including all solicitations for charitable purposes by any means, pursuant to Government Code section 12591.1, subdivision (b) and Code of Regulations, title 11, section 314, subdivision (a) and (b). This order applies to AMERICAN VETERANS FOUNDATION, its officers, directors, employees and all persons or entities acting on its behalf.

FINDINGS

The Attorney General makes the following findings:

1. AMERICAN VETERANS FOUNDATION (“AVF”) is a Florida not for profit corporation operating in California and is subject to the provisions of the Supervision of Trustees and Fundraisers for Charitable Purposes Act pursuant to Government Code section 12581. AVF was issued registration number CT0153623 by the Registry of Charitable Trusts.

1 **Action by Michigan Department of Attorney General**

2 2. The Michigan Department of Attorney General regulates soliciting charitable
3 organizations and their fundraisers under the Michigan Charitable Organizations and Solicitations
4 Act. (Mich. Comp. Laws Ann. § 400.271, et seq.)

5 3. The Michigan Department of Attorney General issued a Notice of Intended Action
6 and Cease and Desist Order against AVF, Attorney General File No. 2017-0193709-A on or
7 about September 25, 2017. A true and correct copy of the Notice of Intended Action and Cease
8 and Desist Order is attached as Exhibit 1. The Cease and Desist Order states:

9 “VI. Cease and Desist Order

10 60. The Attorney General **HEREBY ORDERS** American Veterans Foundation to
11 **CEASE AND DESIST** all unlawful solicitations as described in the above violations.
12 Within twenty-one (21) days, American Veterans Foundation must confirm in writing
13 to the Attorney General its compliance with this order.

14 61. Violations of this order may result in a civil action for restitution, civil fines,
15 litigation costs, and injunctive relief. Continuing violations may also result in
16 additional violations alleged in any civil action.” (Exhibit 1, p. 39, emphasis in
17 original.)

18 4. The Michigan Cease and Desist Order alleges the following violations by AVF:

- 19 a. Diversion of contributions to purposes other than that for which the fund were
20 contributed or solicited in violation of section 400.288(1)(j) and (o) of the
21 Michigan Compiled Laws Annotated.
- 22 b. Misrepresentation of the purpose of the funds solicited in violation of section
23 400.288(1)(o).
- 24 c. Employed any scheme to obtain a donation in violation of MCL 400.288(1)(n) of
25 the Michigan Compiled Laws Annotated.
- 26 d. Submitting financial statements that misrepresent AVF ‘s charitable activities in
27 violation of section 400.288(1)(y) of the Michigan Compiled Laws Annotated.

28 5. The Michigan Cease and Desist Order constitutes an adverse action pursuant to
California Code of Regulations, title 11, section 999.9, subdivision (g). AVF failed to notify the
California Attorney General of the adverse action within 30 days or prior to renewing its

1 registration as required by California Code of Regulations, title 11, section 999.9.2, subdivision
2 (b).

3 **Filings with the Attorney General's Registry of Charitable Trusts**

4 **2016**

5 6. Charities such as AVF must file an Annual Registration Renewal Fee Report (Form
6 RRF-1) and a complete copy of the informational return filed with the Internal Revenue Service
7 (IRS Form 990) with the Attorney General's Registry of Charitable Trusts pursuant to
8 Government Code section 12586 and California Code of Regulations, title 11, sections 301
9 through 306. These are public documents and the Registry makes the documents available online
10 to assist prospective donors in making informed decisions prior to donating. The omission of
11 material information in a document required by law to be filed with a government agency
12 constitutes a false or misleading statement pursuant to California Code of Regulations, title 11,
13 section 999.9, subdivision (c).

14 7. AVF submitted a RRF-1 for the year ending December 31, 2016, on or about April
15 17, 2017. A true and correct copy of the relevant portion of the RRF-1 for the year ending
16 December 31, 2016, is attached as Exhibit 2. Paul Monville, President, signed the report under
17 penalty of perjury. AVF falsely answered "No" to Question 3:

18 "During this reporting period, did non-program expenditures exceed 50% of gross
19 revenues?"

20 8. AVF's non-program expenditures significantly exceeded 50% of gross revenues.
21 AVF reported in its IRS Form 990 for the fiscal year ending in December 31, 2016, that its gross
22 revenue was \$2,111,654. AVF's program expenditures were \$180,294. These program expenses
23 accounted for 9% of AVF's gross revenue. AVF reported that its non-program expenditures were
24 \$1,874,543 which is 89% of gross revenue, well above the 50% threshold. AVF's non-program
25 expenditures of \$1,874,543 constituted 91% of its total expenditures of \$2,054,837. Professional
26 fundraising fees of \$1,536,618 account for 75% of all AVF's expenditures. Paul Monville,
27 President, signed the IRS Form 990 under penalty of perjury. A true and correct copy of the
28

1 relevant portions of the IRS Form 990 for the fiscal year ending December 31, 2016, are attached
2 as Exhibit 3.

3 9. AVF falsely answered “No” to Question 5 on its RRF-1 for 2016:

4 “During this reporting period, were the services of a commercial fundraiser or
5 fundraising counsel for charitable purposes used? If ‘yes,’ provide an attachment
6 listing the name, address, and telephone number of the service provider.

7 10. Despite answering “No,” in 2016 AVF spent \$1,536,618 (75% of its expenditures) on
8 professional fundraising fees. (Exhibit 3.) AVF further confirmed use of professional fundraisers
9 when it answered “yes” to Part IV, Question 17 on its 2016 IRS Form 990 Form which asks the
10 following:

11 “Did the organization report a total of more than \$15,000 of expenses for professional
12 fundraising services on Part IX, column (A), lines 6 and 11e? *If ‘Yes,’ complete
13 Schedule G, Part I (see instructions).”*

14 11. Schedule G of the IRS Form 990 requires the charity to disclose information
15 regarding its fundraising practices. AVF admitted that it contracted with commercial fundraisers,
16 and for each commercial fundraiser, AVF was required to disclose: (1) the amount of gross
17 receipts connected to the commercial fundraiser’s services, (2) the amount paid to or retained by
18 the commercial fundraiser, and (3) the amount paid to or retained by AVF. AVF failed to
19 complete *any* portion of Schedule G, particularly the name, address, and telephone number of its
20 professional fundraisers as required.

21 12. The IRS Form 990 for 2016 contained other false and misleading statements. As a
22 result of the Michigan Department of Attorney General action, AVF filed an amended IRS Form
23 990 for the year of 2016, but failed to notify the Registry that the information previously
24 submitted contained inaccuracies, was misleading and/or false, or that it had amended its IRS
25 Form 990. AVF never provided the Registry a copy of the amended IRS Form 990 and allowed
26 the IRS Form 990 that contained false and misleading statements to remain publicly posted on the
27 Attorney General’s website.

28 **2015**

13. AVF submitted a RRF-1 for the year ending December 31, 2015, on or about April 1,
2016. A true and correct copy of the RRF-1 for the year ending December 31, 2015, is attached

1 as Exhibit 4. Paul Monville, President, signed the report under penalty of perjury. AVF falsely
2 answered "No" to Question 3:

3 "During this reporting period, did non-program expenditures exceed 50% of gross
4 revenues?"

5 14. AVF's non-program expenditures significantly exceeded 50% of gross revenues.
6 AVF reported in its IRS Form 990 for the fiscal year ending in December 31, 2015, that its gross
7 revenue was \$935,032. AVF's program expenditures were \$72,621 which accounted for 8% of
8 AVF's gross revenue. AVF reported that its non-program expenditures were \$844,703 which is
9 90% of gross revenue, well above the 50% threshold. AVF's non-program expenditures of
10 \$844,703 constituted 92% of its total expenditures of \$917,324. Professional fundraising fees of
11 \$762,172 account for 83% of all AVF's expenditures. Paul Monville, President, signed the IRS
12 Form 990 under penalty of perjury. A true and correct copy of the relevant portions of IRS Form
13 990 for the fiscal year ending December 31, 2015, are attached as Exhibit 5.

14 15. AVF falsely answered "No" to Question 5 on its RRF-1 for 2015:

15 "During this reporting period, were the services of a commercial fundraiser or
16 fundraising counsel for charitable purposes used? If 'yes,' provide an attachment
17 listing the name, address, and telephone number of the service provider."

18 16. Despite answering "No," in 2015 AVF spent \$762,172 (83% of its expenditures) on
19 professional fundraising fees. (Exhibit 5.) AVF further confirmed use of professional fundraisers
20 when it answered "yes" to Part IV, Question 17, on its 2015 IRS Form 990 Form which asks the
21 following:

22 "Did the organization report a total of more than \$15,000 of expenses for professional
23 fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete*
24 *Schedule G, Part I (see instructions)."*

25 17. AVF failed to disclose the name, address and telephone number of its professional
26 fundraisers in a required attachment to the RRF-1.

27 18. AVF answered "yes" to Part IV, Question 18 regarding fundraising events, but failed
28 to complete Part II of Schedule G, as required.

19. The IRS Form 990 for 2015 contained other false and misleading statements. On or
about May 30, 2017, as a result of the Michigan Department of Attorney General action, AVF

1 filed an amended IRS Form 990 for the year of 2015, but failed to notify the Registry that the
2 information previously submitted contained inaccuracies, was misleading and/or false or that it
3 had amended its IRS Form 990. AVF never provided the Registry a copy of the amended IRS
4 Form 990 and allowed the IRS Form 990 that contained false and misleading statements to
5 remain publicly posted on the Attorney General's website.

6 2014

7 20. AVF submitted a RRF-1 for the year ending December 31, 2014, on or about April
8 17, 2015. A true and correct copy of the RRF-1 for the year ending December 31, 2014 is
9 attached as Exhibit 6. Paul Monville, President, signed the report under penalty of perjury. AVF
10 falsely answered "No" to Question 3:

11 "During this reporting period, did non-program expenditures exceed 50% of gross
12 revenues?"

13 21. AVF's non-program expenditures significantly exceeded 50% of gross revenues.
14 AVF reported in its IRS Form 990 for the fiscal year ending in December 31, 2014, that its gross
15 revenue was \$777,577. AVF's program expenditures were \$53,710 which accounted for 7% of
16 AVF's gross revenue. AVF reported that its non-program expenditures were \$715,500 which is
17 92% of gross revenue, well above the 50% threshold. AVF's non-program expenditures of
18 \$715,500 constituted 93% of its total expenditures of \$769,210. Professional fundraising fees of
19 \$638,412 account for 83% of all AVF's expenditures. Paul Monville, President, signed the IRS
20 Form 990 under penalty of perjury. A true and correct copy of the relevant portions of IRS Form
21 990 for the fiscal year ending December 31, 2014 are attached as Exhibit 7.

22 22. AVF falsely answered "No" to Question 5 on its RRF-1 for 2014:

23 "During this reporting period, were the services of a commercial fundraiser or
24 fundraising counsel for charitable purposes used? If 'yes,' provide an attachment
25 listing the name, address, and telephone number of the service provider."

26 23. Despite answering "No," in 2014 AVF spent \$638,412 (83% of its expenditures) on
27 professional fundraising fees. (Exhibit 7.) AVF further confirmed use of professional fundraisers
28 when it answered "yes" to Part IV, Question 17, on its 2014 IRS Form 990 which asks the
following:

1 “Did the organization report a total of more than \$15,000 of expenses for professional
2 fundraising services on Part IX, column (A), lines 6 and 11e? *If ‘Yes,’ complete*
3 *Schedule G, Part I* (see instructions).”

4 24. AVF failed to disclose the name, address and telephone number of its professional
5 fundraisers in a required attachment to the RRF-1.

6 25. In its IRS Form 990 for 2014, AVF answered “Yes” to Part IV, Question 18,
7 regarding fundraising events, but failed to complete Part II of Schedule G, as required.

8 26. The IRS Form 990 for 2014 contained other false and misleading statements. On or
9 about June 2017, as a result of the Michigan Department of Attorney General action, AVF filed
10 an amended IRS Form 990 for the year of 2014, but failed to notify the Registry that the
11 information previously submitted contained inaccuracies, was misleading and/or false or that it
12 had amended its IRS Form 990. AVF never provided the Registry a copy of the amended IRS
13 Form 990 and allowed the IRS Form 990 that contained false and misleading statements to
14 remain publicly posted on the Attorney General’s website.

15 2013

16 27. AVF submitted a RRF-1 for the year ending December 31, 2013, on or about May 14,
17 2014. A true and correct copy of the RRF-1 for the year ending December 31, 2013, is attached
18 as Exhibit 8. Paul Monville, President, signed the report under penalty of perjury. AVF falsely
19 answered “No” to Question 3:

20 “During this reporting period, did non-program expenditures exceed 50% of gross
21 revenues?”

22 28. AVF’s non-program expenditures significantly exceeded 50% of gross revenues.
23 AVF reported in its IRS Form 990 for the fiscal year ending in December 31, 2013, that its gross
24 revenue was \$598,768. AVF’s program expenditures were \$52,840. These program expenses
25 accounted for 9% of AVF’s gross revenue. AVF reported that its non-program expenditures were
26 \$544,958 which is 91% of gross revenue, well above the 50% threshold. AVF’s non-program
27 expenditures of \$544,958 constituted 91% of its total expenditures of \$597,798. Professional
28 fundraising fees of \$484,590 account for 81% of all AVF’s expenditures. Paul Monville,
President, signed the IRS Form 990 under penalty of perjury. A true and correct copy of the

1 relevant portions of IRS Form 990 for the fiscal year ending December 31, 2013, are attached as
2 Exhibit 9.

3 29. AVF falsely answered "No" to Question 5 on its RRF-1 for 2013:

4 "During this reporting period, were the services of a commercial fundraiser or
5 fundraising counsel for charitable purposes used? If 'yes,' provide an attachment
6 listing the name, address, and telephone number of the service provider."

7 30. Despite answering "No," in 2013 AVF spent \$484,590 (81% of its expenditures) on
8 professional fundraising fees. (Exhibit 9.) AVF further confirmed use of professional fundraisers
9 when it answered "yes" to Part IV, Question 17, on its 2013 IRS Form 990 which asks the
10 following:

11 "Did the organization report a total of more than \$15,000 of expenses for professional
12 fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete*
13 *Schedule G, Part I (see instructions)."*

14 31. AVF failed to disclose the name, address and telephone number of its professional
15 fundraisers in a required attachment to the RRF-1.

16 32. In its IRS Form 990 for 2013, AVF answered "yes" to Part IV, Question 18,
17 regarding fundraising events, but failed to complete Part II of Schedule G, as required.

18 2012

19 33. AVF submitted a RRF-1 for the year ending December 31, 2012, on or about April
20 12, 2013. A true and correct copy of the RRF-1 for the year ending December 31, 2012 is
21 attached as Exhibit 10. Paul Monville, President, signed the report under penalty of perjury.
22 AVF falsely answered "No" to Question 3:

23 "During this reporting period, did non-program expenditures exceed 50% of gross
24 revenues?"

25 34. AVF's non-program expenditures significantly exceeded 50% of gross revenues.
26 AVF reported in its IRS Form 990 for the fiscal year ending in December 31, 2012 that its gross
27 revenue was \$652,950. AVF's program expenditures were \$54,134. These program expenses
28 accounted for 8% of AVF's gross revenue. AVF reported that its non-program expenditures were
\$601,578 which is 92% of gross revenue, well above the 50% threshold. AVF's non-program
expenditures of \$601,578 constituted 92% of its total expenditures of \$655,712. Professional

1 fundraising fees of \$530,978 account for 81% of all AVF's expenditures. Paul Monville,
2 President, signed the IRS Form 990 under penalty of perjury. A true and correct copy of the
3 relevant portions of IRS Form 990 for the fiscal year ending December 31, 2012, are attached as
4 Exhibit 11.

5 35. In its IRS Form 990 for 2012, AVF answered "yes" to Part IV, Question 18,
6 regarding fundraising events, but failed to complete Part II of Schedule G as required.

7 2011

8 36. AVF submitted a RRF-1 for the year ending December 31, 2011, on or about May 25,
9 2012. A true and correct copy of the RRF-1 for the year ending December 31, 2011 is attached as
10 Exhibit 12. Paul Monville, President, signed the report under penalty of perjury. AVF falsely
11 answered "No" to Question 3:

12 "During this reporting period, did non-program expenditures exceed 50% of gross
13 revenues?"

14 37. AVF's non-program expenditures significantly exceeded 50% of gross revenue. AVF
15 reported in its IRS Form 990 for the fiscal year ending in December 31, 2011, that its gross
16 revenue was \$647,668. AVF's program expenditures were \$47,881. These program expenses
17 accounted for 7% of AVF's gross revenue. AVF reported that its non-program expenditures were
18 \$619,431 which is 96% of gross revenue, well above the 50% threshold. AVF's non-program
19 expenditures of \$619,431 constituted 93% of its total expenditures of \$667,312. Professional
20 fundraising fees of \$457,109 account for 69% of all AVF's expenditures. Paul Monville,
21 President, signed the IRS Form 990 under penalty of perjury. A true and correct copy of the
22 relevant portions of IRS Form 990 for the fiscal year ending December 31, 2011, is attached as
23 Exhibit 13.

24 38. AVF answered "Yes" to Question 5 on its RRF-1 for 2011, but failed to provide an
25 attachment with the name, address and telephone number of the its professional fundraisers as
26 required:

27 "During this reporting period, were the services of a commercial fundraiser or
28 fundraising counsel for charitable purposes used? If 'yes,' provide an attachment
listing the name, address, and telephone number of the service provider."

1 44. AVF's non-program expenditures significantly exceeded 50% of gross revenues.
2 AVF reported in its IRS Form 990 for the fiscal year ending in December 31, 2009 that its gross
3 revenue was \$577,010. AVF's program expenditures were \$15,506. These program expenses
4 accounted for 3% of AVF's gross revenue. AVF reported that its non-program expenditures were
5 \$473,441 which is 82% of gross revenue, well above the 50% threshold. AVF's non-program
6 expenditures of \$473,441 constituted 97% of its total expenditures of \$488,947. Professional
7 fundraising fees of \$405,605 account for 83% of all AVF's expenditures. Paul Monville,
8 President, signed the IRS Form 990 under penalty of perjury. A true and correct copy of the
9 relevant portions of IRS Form 990 for the fiscal year ending December 31, 2009 are attached as
10 Exhibit 17.

11 45. In its IRS Form 990 for 2009, AVF answered "yes" to Part IV, Question 18,
12 regarding fundraising events, but failed to complete Part II of Schedule G, as required.

13 **GROUND FOR ISSUANCE OF THE CEASE AND DESIST ORDER**

14 a. Grounds for the issuance of a cease and desist order exist pursuant to California
15 Government Code section 12591.1, subdivision (b)(2) and (3) and California Code of
16 Regulations, title 11, section 314, subdivisions (a)(2) and (3), because AVF made material false
17 statements in a report required to be filed with the Registry and failed to fully complete the
18 required financial forms, for the reasons stated in Paragraphs 2 through 45 above.

19 b. Grounds for the issuance of a cease and desist order exist pursuant to California
20 Government Code section 12591.1, subdivision (b)(3) and California Code of Regulations, title
21 11, section 314, subdivision (a)(3), for failure to disclose the adverse action by the Michigan
22 Attorney General, information required to be disclosed pursuant to California Code of
23 Regulations, title 11, section 999.9.2, subdivision (b), for the reasons stated in Paragraphs 2
24 through 5, above.

25 **ASSESSMENT OF PENALTIES**

26 c. The Attorney General may assess a penalty up to \$1,000 for each act or
27 omission that constitutes a violation pursuant to Government Code section 12591.1, subdivision
28 (c), and California Code of Regulations, title 11, sections 315 and 999.6, subdivision (a)(3). The

1 assessment of penalties is in addition to all other remedies available to the Attorney General and
 2 the Attorney General reserves the right to assert all other remedies. The Attorney General
 3 assesses the following penalties:
 4

	VIOLATION	AMOUNT
a.	Failure to disclose the adverse action by the Michigan Attorney General in 2016 in violation of California Code of Regulations, title 11, section 999.9.2(b).	\$1,000.00
b.	Making a material false statement in Form RRF-1 for FYE 12/31/2016, through its answer "No" to Question No. 3: "During this reporting period, did non-program expenditures exceed 50% of gross revenues?" in violation of Government Code sections 12591.1(b)(2) and 12599.6(g); and California Code of Regulations section 999.9(c).	\$1,000.00
c.	Making a material false statement in Form RRF-1 for FYE 12/31/2015, through its answer "No" to the Question No. 3: "During this reporting period, did non-program expenditures exceed 50% of gross revenues?" in violation of Government Code sections 12591.1(b)(2) and 12599.6(g); and California Code of Regulations section 999.9(c).	\$1,000.00
d.	Making a material false statement in Form RRF-1 for FYE 12/31/2014, through its answer "No" to Question No. 3: "During this reporting period, did non-program expenditures exceed 50% of gross revenues?" in violation of Government Code sections 12591.1(b)(2) and 12599.6(g); and California Code of Regulations section 999.9(c).	\$1,000.00
e.	Making a material false statement in Form RRF-1 for FYE 12/31/2013, through its answer "No" to Question No. 3: "During this reporting period, did non-program expenditures exceed 50% of gross revenues?" in violation of Government Code sections 12591.1(b)(2) and 12599.6(g); and California Code of Regulations section 999.9(c).	\$1,000.00
f.	Making a material false statement in Form RRF-1 for FYE 12/31/2012, through its answer "No" to Question No. 3: "During this reporting period, did non-program expenditures exceed 50% of gross revenues?" in violation of Government Code sections 12591.1(b)(2) and 12599.6(g); and California Code of Regulations section 999.9(c).	\$1,000.00
g.	Making a material false statement in Form RRF-1 for FYE 12/31/2011, through its answer "No" to Question No. 3: "During this reporting period, did non-program expenditures exceed 50% of gross revenues?" in violation of Government Code sections 12591.1(b)(2)	\$1,000.00

1		and 12599.6(g); and California Code of Regulations section 999.9(c).	
2	h.	Making a material false statement in Form RRF-1 for FYE	\$1,000.00
3		12/31/2010, through its answer "No" to Question No. 3: "During this	
4		reporting period, did non-program expenditures exceed 50% of gross	
5		revenues?" in violation of Government Code sections 12591.1(b)(2)	
6		and 12599.6(g); and California Code of Regulations section 999.9(c).	
7	i.	Making a material false statement in Form RRF-1 for FYE	\$1,000.00
8		12/31/2009, through its answer "No" to Question No. 3: "During this	
9		reporting period, did non-program expenditures exceed 50% of gross	
10		revenues?" in violation of Government Code sections 12591.1(b)(2)	
11		and 12599.6(g); and California Code of Regulations section 999.9(c).	
12	j.	Making a material false statement in IRS Form 990 for FYE	\$10,000.00
13		12/31/2016, by failing to report the information regarding its	
14		commercial fundraisers in Schedule G, in violation of Government	(\$1,000 x 10)
15		Code sections 12591.1(b)(2) and 12599.6(g); and California Code of	
16		Regulations, title 11, section 999.9(c). The failure to disclose	
17		information for each of the 10 fundraisers required to be disclosed	
18		constitutes a separate violation.	
19	k.	Making a material false statement in IRS Form 990 for FYE	\$7,000.00
20		12/31/2015, 12/31/2014, 12/31/2013, 12/31/2012, 12/31/2011,	
21		12/31/2010, 12/31/2009, by failing to report the information required	(\$1,000 x 7)
22		in Schedule G, Part II.	
23	l.	Making a material false statement in Form RRF-1 for FYE	\$1,000.00
24		12/31/2016, through its answer "No" to Question No. 5: "During this	
25		reporting period, were the services of a commercial fundraiser or	
26		fundraising counsel for charitable purposes used? If "yes," provide an	
27		attachment listing the name, address, and telephone number of the	
28		service provider" in violation of Government Code sections	
		12591.1(b)(2) and 12599.6(g); and California Code of Regulations	
		section 999.9(c).	
	m.	Making a material false statement in Form RRF-1 for FYE	\$1,000.00
		12/31/2015, through its answer "No" to Question No. 5: "During this	
		reporting period, were the services of a commercial fundraiser or	
		fundraising counsel for charitable purposes used? If "yes," provide an	
		attachment listing the name, address, and telephone number of the	
		service provider" in violation of Government Code sections	
		12591.1(b)(2) and 12599.6(g); and California Code of Regulations	
		section 999.9(c).	
	n.	Making a material false statement in Form RRF-1 for FYE	\$1,000.00
		12/31/2014, through its answer "No" to Question No. 5: "During this	
		reporting period, were the services of a commercial fundraiser or	
		fundraising counsel for charitable purposes used? If "yes," provide an	

1		attachment listing the name, address, and telephone number of the service provider” in violation of Government Code sections 12591.1(b)(2) and 12599.6(g); and California Code of Regulations section 999.9(c).	
2			
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4	o.	Making a material false statement in Form RRF-1 for FYE 12/31/2013, through its answer “No” to Question No. 5: “During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If “yes,” provide an attachment listing the name, address, and telephone number of the service provider” in violation of Government Code sections 12591.1(b)(2) and 12599.6(g); and California Code of Regulations section 999.9(c).	\$1,000.00
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9	p.	Failure to file amended IRS 990 Forms with the Registry for 2016, 2015, and 2014	\$3,000.00
10			(\$1,000 x 3)
11		TOTAL PENALTY:	\$33,000.00
12			
13			
14			

ORDER

1. AMERICAN VETERANS FOUNDATION shall immediately CEASE AND DESIST from all operations in California, including all solicitations for charitable purposes by any means. This order applies to AMERICAN VETERANS FOUNDATION, (“AVF”), its officers, directors, employees and all persons or entities acting on its behalf, including commercial fundraisers for charitable purposes soliciting on its behalf.

2. Within 10 days from the date of this order, AVF will provide a copy of this order to:

a. Every commercial fundraiser for charitable purposes or fundraising counsel for charitable purposes with which it currently contracts.

b. Every officer, director and employee of AVF;

3. Every governmental entity with which AVF is required to register or report to conduct charitable solicitations; AVF will provide a copy of this order to every commercial

1 fundraiser for charitable purposes or fundraising counsel for charitable purposes prior to entering
2 into a contract in the future.

3 4. Within 15 days from the date of this order, AVF shall:

4 a. Provide written confirmation that it is in compliance with this order, including
5 proof of service of the order as required by Item No. 2.

6 b. Provide a copy of every adverse action against it by a governmental entity.

7 This includes every notice of action, regardless of the outcome and all documents
8 reflecting the resolution of the action.

9 "An adverse action by a governmental entity includes, but is not
10 limited to, suspension, revocation or denial of registration, civil or
11 criminal judgment, assessment of a fine, administrative or civil
12 settlement agreement or an equivalent action regardless of its title."
(Cal. Code Regs., tit. 11, § 999.9.2(b).)

13 c. For each of the following individuals, if the individual is or has in the last 5 years
14 been an officer, director, employee or independent contractor of an entity other than
15 AVF that holds or solicits charitable assets in California, provide a schedule including
16 the name, address, phone number, website, Registry of Charitable Trusts Registration
17 number, individual's title, beginning and end dates and description of the individual's
18 duties and responsibilities:

- 19 1. Paul Monville;
- 20 2. Carol Monville;
- 21 3. George Page;
- 22 4. Lynne Troy-Meeks;
- 23 5. Eric Waldron;
- 24 6. Bryan Monville.

25 d. Provide all documents related to every complaint and every request for refund,
26 including recordings related to the solicitation resulting in the complaint or request for
27 refund.

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1 e. An accounting of all solicitations for charitable purposes to California from
2 January 1, 2008, through the date of the accounting, including all donations made in
3 response to solicitations and all payments made to AVF.

4 5. Within 30 days of the date of this order, for all solicitations for charitable purposes to
5 California since January 1, 2008, AVF shall provide:

6 a. All contracts with commercial fundraisers for charitable purposes, including all
7 amendments;

8 b. All contracts with fundraising counsel for charitable purposes, including all
9 amendments. This includes contracts with any company that provides caging or
10 processing services;

11 c. All solicitation materials used in California, including telephone solicitations,
12 solicitation scripts, training materials, question and answer sheets, advertising
13 (whether print, radio, television or online), emails, letters, newsletters, audio
14 recordings of fundraising solicitations, social media solicitations (e.g., Facebook,
15 Twitter, Instagram), brochures, promotional and fulfillment materials used in
16 connection with charitable solicitations.

17 d. All correspondence with commercial fundraisers for charitable purposes;

18 e. All information relied on by AVF to determine the accuracy of representations
19 made in its solicitations.

20 f. All amendments to the Articles of Incorporation;

21 g. All revisions to the Bylaws;

22 h. IRS Form 1023 and all related communications with the IRS;

23 i. All filings with the California Secretary of State;

24 j. All filings with the California Franchise Tax Board;

25 k. Names, addresses, email addresses and telephone numbers of all members of the
26 board of directors, officers and employees, identifying each person by their position
27 and term and a summary of the person's duties and responsibilities;

28

- 1 l. Minutes, including attachments or reports, of the proceedings of corporate
2 members, board of directors, board committees, and any board resolutions;
- 3 m. All engagement letters, withdrawal letters and letters to management from any
4 CPA or audit firms;
- 5 n. A list of all bank accounts, including checking, savings, investment, any credit
6 cards or lines of credit, and any digital wallet or “ecommerce accounts” (e.g., PayPal);
- 7 o. All audited financial statements;
- 8 p. Financial statements (produced in .xlsx format if maintained electronically),
9 including:
- 10 1. Balance sheets;
 - 11 2. Income statements;
 - 12 3. Statements of cash flows;
 - 13 4. Statement of functional expenses;
 - 14 5. Auditor notes;
 - 15 6. General ledgers and subsidiary ledgers;
 - 16 7. Cash Receipts and Disbursement Journals;
- 17 q. Correspondence related to donations received from the public;
- 18 r. A schedule identifying all program-related expenditures including the date,
19 amount, payee/recipient and a description of the purpose of the payment, along with
20 all supporting documentation, including invoices, cancelled checks and
21 correspondence.
- 22 s. A description of all actions by or on behalf of AVF related to the following
23 programs, along with all supporting documentation and a schedule identifying all
24 expenditures (including date, amount, payee and purpose):
- 25 1. Emergency assistance;
 - 26 2. Veterans homes;
 - 27 3. Transitional veterans housing;
 - 28 4. “We Care” Packages;

1 t. A schedule identifying all funds received through AVF's website and how the
2 funds were used, including the date, amount, payee/recipient and a description of the
3 purpose of the expenditure, along with all supporting documentation, including
4 invoices, cancelled checks and correspondence.

5 u. Records of all grant applications received and grants made, including:

6 1. Written information regarding the policies or criteria used in
7 selecting the grant recipients;

8 2. Names, addresses, and telephone numbers of persons and
9 organizations who have received grants;

10 v. Reports or accountings made to or received from any other state agency, grantor or
11 grantee, and fundraisers;

12 w. A schedule of all self-dealing transactions, including all loans made by or to AVF.
13 For each transaction identify the date, the amount, the parties to the transaction, a
14 description of the nature and purpose of the transaction, the persons who approved the
15 transaction, and provide all documents related to the transaction and its authorization.
16 For loans, include a schedule of repayments and any amounts outstanding.

17 x. A detailed description of all efforts made by AVF to reduce its fundraising
18 expenses and all related documents.

19 6. Payment of the \$33,000 penalty is due within 30 days unless a timely written appeal
20 of the assessment of penalty is received by the Attorney General. Payment shall be made payable
21 to the California Attorney General.

22 7. Each person identified in Paragraph 4(c), must provide a copy of this order with any
23 application for registration or renewal for any entity that holds or solicits charitable assets in
24 California, with which that person is an officer, director, employee or independent contractor.

25 8. AVF is ordered to preserve and prevent destruction of all records including
26 recordings of solicitations and communications with donors, communications with fundraisers
27 and the representatives of the fundraisers and communications with officers, directors, employees
28 and agents of AVF.

1 9. Within 10 days from the date of this order, AVF will provide proof to the Attorney
2 General that it has instructed every professional fundraiser with which it has done business to
3 preserve all records related to AVF, including all emails and electronically stored data.

4 10. All responses shall be sent to:

5 Caroline K. Hughes, Deputy Attorney General
6 California Department of Justice
7 Office of the Attorney General
8 300 South Spring Street, Suite 1702
9 Los Angeles, CA 90013
10 (213) 269-6642
11 (213) 897-7605 (fax)
12 Caroline.Hughes@doj.ca.gov

13 11. Failure to comply with the terms of this order constitutes disobedience or resistance
14 to a lawful order pursuant to Government Code section 11455.10. The Attorney General may
15 pursue a contempt sanction of violations pursuant to Government Code section 11455.20, in
16 addition to all other remedies available to the Attorney General.
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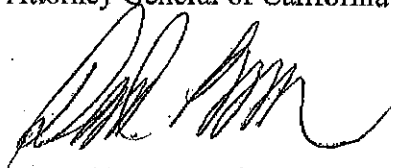
RIGHT TO APPEAL/REQUEST FOR HEARING

You have the opportunity to appeal this order and assessment of penalties by filing a written appeal and request for hearing within 30 calendar days of the date of this notice. Filing an appeal does not stay the effect of this order. The appeal procedures are found in California Code of Regulations, title 11, sections 999.6 through 999.8 and are available on the Attorney General's website at: oag.ca.gov/charities/laws.

Dated: January 29, 2018

Respectfully Submitted,

XAVIER BECERRA
Attorney General of California



DAVID ELLER, Registrar
Registry of Charitable Trusts

Exhibit "1."

STATE OF MICHIGAN
DEPARTMENT OF ATTORNEY GENERAL
CORPORATE OVERSIGHT DIVISION

In the Matter of:

Attorney General
File No. 2017-0198709-A

American Veterans Foundation and
Paul Monville

Respondents.

Notice of Intended Action and Cease and Desist Order

To: American Veterans Foundation

Paul Monville, President and Executive Director
American Veterans Foundation
1950 Northgate Blvd., Suite D-1,
Sarasota, FL 34234

Registered Agent
Debbie Lopez
4921 Grape Arbor Ln.
Lansing, MI 48917

Bill Schuette, Attorney General of the State of Michigan, under Section 20(4) of the Charitable Organizations and Solicitations Act, MCL 400.271 *et seq.*, notifies American Veterans Foundation (AVF) of his intention to bring a civil action against AVF in Ingham County Circuit Court and orders AVF to cease and desist all unlawful solicitations as described below. Before bringing a civil action, the Attorney General will consider accepting an assurance of discontinuance or other appropriate settlement agreement. Concurrent with this Notice of Intended Action,

the Attorney General is also issuing a Notice of Intent to Deny AVF's charitable solicitation registration renewal.

I. Jurisdictional Allegations

1. Respondent American Veterans Foundation (AVF) is a Delaware nonprofit corporation with 501(c)(3) tax-exempt status. Its address is 1950 Northgate Blvd., Suite D-1, Sarasota, Florida 34234. Respondent Paul Monville is AVF's President and Executive Director. AVF's Michigan-based resident agent is Debbie Lopez, 4921 Grape Arbor Ln., Lansing, Michigan 48917.
2. AVF incorporated in August 2008. It filed its initial registration in Michigan in November 2012 and has been registered to solicit in Michigan since December 2012 under Michigan's Charitable Organizations and Solicitations Act ("Solicitations Act"). AVF is registered under the Solicitations Act as #48890.
3. As a registered charitable organization soliciting in Michigan, AVF is a person subject to the authority of the Attorney General under the Solicitations Act. MCL 400.271 *et seq.*; MCL 400.272(a) and (e).

II. Background Facts

4. In March 2017, the Attorney General's Charitable Trust Section began reviewing AVF's activities as reported on its IRS Forms 990 for 2014 and 2015. The 990s revealed large fundraising expenses, minimal charitable

programs, insufficient detail regarding these charitable programs, and sections of the 990s that had been incorrectly completed.

5. On April 20, 2017, Charitable Trust Auditor Joe Kylman sent AVF a letter, via its President Paul Monville, questioning AVF's activities and its Form 990 discrepancies. **Exhibit A**, April 20, 2017 letter to AVF. In particular, the letter:

- questioned AVF's two charitable programs—(1) "We Care" packages program and (2) assistance to homeless veterans program—and asked AVF to explain and document these programs;
- requested AVF's solicitation materials; and
- questioned discrepancies on AVF's 2014 and 2015 Forms 990 and audited financial statements.

6. AVF President Paul Monville responded on June 20, 2017 with a letter and accompanying documentation. **Exhibit B**, AVF Response Letter of June 20, 2017. Shortly thereafter, on June 22, 2017, AVF submitted its renewal registration form.

7. AVF's June 20, 2017 response included all solicitation materials AVF used in Michigan from 2013 through 2017. **Exhibit C**, Solicitation materials.

- a. The solicitation materials were used by four separate professional fundraisers: Community Cares United, LLC; Donor Relations, LLC; Debbie Lopez; and Courtesy Call, Inc.

b. AVF's solicitation materials informed potential donors that AVF provides immediate support to homeless veterans through grants of food, shelter, clothing, and medical supplies and provides "We Care" packages to deployed troops. (A detailed review of all AVF solicitation materials is included at the end of this section.) AVF's Forms 990 made similar representations regarding its programs and reported assisting 600 individual veterans with books, games, supplies, and cash grants.

8. AVF's June 20, 2017 response also advised that it had relied on its accountant Brian Palmer, CPA to prepare its 990s; and in response to our inquiry, AVF had amended its 2014, 2015, and 2016 IRS Forms 990 and included these amended 990s in its response. (Unless otherwise stated, all below references to AVF's 990s reference AVF's amended 990s.) **Exhibit D**, 2014 Amended Form 990; **Exhibit E**, 2015 Amended Form 990; **Exhibit F**, 2016 Amended Form 990.

9. The Charitable Trust Section's April 20, 2017 letter asked AVF to document its programs, thus allowing the Charitable Trust Section to compare AVF's true activities against its representations to donors and what it reported on its 990s. AVF's June 20, 2017 response included the requested documentation, including copies of requests for assistance from veterans, requests and receipts for purchases of "We Care" goods for currently deployed troops, and "Transaction Detail" printouts for its programs from its

accounting software. A review of AVF's Transaction Detail, Exhibit G, reveals a different picture of AVF's programs.

10. In contrast to AVF's 990s and solicitations, which describe AVF as providing immediate support or direct assistance to hundreds of veterans and active-duty troops, the Transaction Detail shows that AVF's main program activity is writing checks to veterans homes and other charities; it is these organizations—and not AVF—that directly serve veterans. For example:

- In 2014, instead of assisting 600 individual veterans with toiletries, clothing and other items as reported on the Form 990, AVF wrote 33 checks for \$500 each to various veterans homes. Exhibit D, 2014 Amended Form 990, Schedule I, Part III; and Exhibit G, Transaction Detail for 2014, see category "Veteran's Homes." In fact, *AVF only directly assisted 1 veteran in 2014 with a single grant* as part of its homeless veterans assistance program. *Id.*
- In 2015, AVF again reported on its 990 that it assisted 600 individuals in veterans homes. Exhibit E, 2015 Amended Form 990, Schedule I, Part III. But again, AVF's Transaction Detail confirms that these "grants to individuals" were, in fact, grants to third-party veterans homes. Exhibit G, Transaction Detail for 2015, see category "Veteran's Homes." This leaves just 11 AVF grants to individual veterans for 2015.

A. Analysis of Transaction Detail

11. Analysis of AVF's Transaction Detail, Exhibit G, for 2014, 2015, and 2016 shows that AVF's charitable programs are minimal and conflict with AVF's representations in its solicitation materials and in its IRS Forms 990. See also Exhibit J, Charitable Trust Auditor Joe Kylman's spreadsheet analysis of AVF's programs from 2014 - 2016.

12. AVF Programs in 2014 according to AVF's Transaction Detail.

- a. AVF's Transaction Detail for 2014 reported \$33,312.62 for total program services. This equals 4.3% of all funds raised (\$777,537) for the year. But of the \$33,312.62, roughly half (\$16,500) were grants to third-party veterans homes operated by various states.
- b. Total costs of AVF's "We Care" program equaled \$15,248 (2% of total funds raised.)
- c. The category "homelessness" included just a single grant of \$1,565 to a single veteran to pay his rent. Apart from this single monetary grant, and despite raising \$777,537 in contributions, in 2014, AVF provided no other direct assistance or immediate support to veterans or homeless veterans, whether in the form of cash assistance or in the form of food, shelter, clothing, or medical supplies. And for purposes of comparison, the \$1,565 grant to a single veteran equals just 2.3% of AVF President Paul Monville's 2014 salary of \$68,750.

13. AVF Programs in 2015 according to AVF's Transaction Detail.

- a. AVF's Transaction Detail for 2015 reported \$52,638.89 for total program services. This equals 5.7% of all funds raised (\$929,968) for the year. But of the \$52,638.89, more than half (\$30,500) were grants to third-party veterans homes operated by various states.
- b. Total costs of AVF's "We Care" program equaled \$5,905 (0.6% of total funds raised.)
- c. The category "homelessness" recorded 19 transactions totaling \$16,233.85 (1.7% of total funds raised) assisting 11 veterans for items such as rent, utilities, and groceries. Apart from this monetary assistance, AVF recorded no direct assistance in the form of food, shelter, clothing, or medical supplies in its Transaction Detail. And for purposes of comparison, the \$16,233.85 in assistance to veterans again equaled just a fraction (21.5%) of Paul Monville's 2015 salary of \$75,570.

14. AVF Programs in 2016 according to AVF's Transaction Detail.

- a. AVF's funds raised more than doubled in 2016 from \$929,968 to \$2,111,617. AVF's Transaction Detail for 2016 reported \$137,665.82 for total program services. This equals 6.5% of all funds raised (\$2,111,617) for the year. But nearly all (92%) of 2016's total program services were grants paid to third-party veterans homes (\$77,022.83)

or grants to third-party charities (\$49,930), rather than services or grants administered directly by AVF.

- b. The category "homelessness" recorded 14 transactions totaling \$8,546.43 (0.4% of total funds raised) assisting just 6 veterans for items such as mortgage, utilities, rent, and clothing. Apart from this monetary assistance, AVF recorded no direct assistance in the form of food, shelter, clothing, or medical supplies in its Transaction Detail.
- c. Total costs of AVF's "We Care" program dropped to \$2,150—*just 0.1% of total funds raised.*
- d. AVF's "Veterans Home" program, in addition to the many grants to third-party organizations, did make 8 purchases of books from Barnes and Noble. These 8 transactions total just \$272.83, or 0.35%, of the Veterans Home program. Apart from these purchases of books for veterans in veterans homes, AVF identified no grants of toiletries, clothing, games, or other items either in 2016 or in any other year.

15. On July 13, 2017, Charitable Trust Auditor Joe Kylman sent a second letter to AVF requesting details regarding the number of AVF's solicitations and amounts raised by AVF in recent years. **Exhibit H**, July 13 letter to AVF.

16. On September 1, 2017, AVF responded with these details. **Exhibit I**, September 1, 2017 response from AVF.

B. Review of Solicitation Materials

17. A detailed review of AVF's solicitation materials compared to its programs follows. The solicitation materials are categorized by each of AVF's four professional fundraisers: Debbie Lopez; Courtesy Call, Inc.; Donor Relations, LLC; and Community Cares United, LLC.

Debbie Lopez

18. **2014 Calls.** In 2014, professional fundraiser Debbie Lopez made 5,400 calls into Michigan and obtained 1,723 donations totaling \$25,217. **Exhibit H,** July 13, 2017 letter to AVF; **Exhibit I,** September 1, 2017 AVF response.
19. **2015 Calls.** In 2015, Debbie Lopez made 3,537 calls into Michigan and obtained 1,122 donations totaling \$20,300. **Exhibit H,** July 13, 2017 letter to AVF; **Exhibit I,** September 1, 2017 AVF response.
20. **2016 Calls.** In 2016, Debbie Lopez made 1,964 calls into Michigan and obtained 568 donations totaling \$9,790. **Exhibit H,** July 13, 2017 letter to AVF; **Exhibit I,** September 1, 2017 AVF response.
21. **Totals.** During the years 2014 to 2016, Debbie Lopez made a total of 10,901 calls into Michigan for AVF and obtained 3,413 donations totaling \$55,307.
22. **Solicitation Materials.** As Debbie Lopez's solicitation materials, AVF submitted an AVF pamphlet, a one-page telemarketing script, and a one-page letter that accompanies a payment pledge form. **Exhibit C.1.**

a. **Pamphlet.** The two-page pamphlet discusses AVF's "We Care"

packages program, includes a section on "homelessness," and describes the purposes of AVF as follows:

- *Increase public awareness of the plight of our nations veterans.*
- *Assist veterans to the best of our abilities, using the full capacity of our services.*
- *Counsel individual veterans when appropriate and/or refer them to agencies better suited to meet their needs.*
- *Assist veterans who are homeless or in jeopardy of becoming homeless in their time of need.*
- *Provide patients in veterans homes with toiletries, clothing, books, games, and other items.*
- *Provide comfort and "We Care" packages to deployed troops. Comfort and Care packages could include but not be limited to personal hygiene products, books, magazines, sports equipment, power bars, breakfast bars, and other various sundries.*

b. **Script.** The script states that it was digitally signed by Paul Monville on January 5, 2013. It begins:

Hello, may I speak with Mr./Mrs. _____ please?

Mr./Mrs. _____ this is _____ with DEBBIE LOPEZ, a registered Professional Fundraiser and I'm calling on behalf of **American Veterans Foundation**. How are you this (*morning, afternoon, evening*)?

American Veterans Foundation is dedicated to providing "We Care" packages to deployed military personnel. "We Care" packages can consist of hand-made blankets, snacks and everyday items we at home take for granted. It is very easy to saw "**We Support Our Troops**" but it is another thing to actually show your support for them.

American Veterans Foundation is also dedicated in helping prevent more homelessness among honorably discharged veterans by providing immediate support to veterans who are homeless or in jeopardy of becoming homeless and in desperate need of assistance in the form of food, shelter, clothing, medical

supplies and any other reasonable request. Statistics tell us that as many as 1/3rd of all homeless people in the US are American Veterans who served their country faithfully. With your assistance we offer these American Veterans the assistance they so desperately need.

Mr./Mrs. _____, American Veterans Foundation does not charge these veterans for services. The Foundation does not receive any Federal or State aid. The Foundation's efforts are supported solely by the generous contributions of caring people like you. Nobody likes to get these calls and it's not easy to make them, but I feel this is a worthwhile cause. Do you think you could support our efforts with a gift of \$75? (wait for the response) [Exhibit C.1]

If no, the script then requests a donation of \$50 or \$25 or something smaller.

- c. **Pledge Form Letter.** The letter, which appears to accompany the payment pledge form that donors are asked to return by mail, describes the importance of AVF's "We Care" packages and also reiterates the other purposes of the Foundation:

- Increase public awareness of the plight of our nations veterans.
- Assist veterans to the best of our abilities, using the full capacity of our services.
- Council [sic] individual veterans when appropriate and/or refer them to agencies better suited to meet their needs.
- Assist veterans who are homeless or in jeopardy of becoming homeless in their time of need.
- Provide patients in veterans homes with toiletries, clothing, books, games, and other items.

The letter concludes with the following paragraphs:

American Veterans Foundation is not funded by any local, state or federal agency. The Foundation is not affiliated with any other veterans' organization or association. We are supported solely by the generous contributions from families, friends and businesses. A portion of each contribution may be used to help

defray the expenses of public education, administration and the cost of this appeal.

To ensure success, the services of Debbie Lopez, a professional fundraiser, have been retained to assist with this project. Registration with a State agency does not constitute or imply endorsement, approval or recommendation by the State.

By fulfilling your pledge we hope that you will also be blessed with the satisfaction that you have helped those who fight the brave fight for all Americans.

Sincerely,
The Board of Directors

Courtesy Call, Inc.

23. 2014 Calls. In 2014, Courtesy Call made 59 calls into Michigan and obtained

37 donations totaling \$705. **Exhibit H**, July 13, 2017 letter to AVF; **Exhibit**

I, September 1, 2017 AVF response.

24. 2015 Calls. In 2015, Courtesy Call made 741 calls into Michigan and

obtained 512 donations totaling \$14,331. **Exhibit H**; July 13, 2017 letter to

AVF; **Exhibit I**, September 1, 2017 AVF response.

25. 2016 Calls. In 2016, Courtesy Call made 1,942 calls into Michigan and

obtained 1,256 donations totaling \$33,155.05. **Exhibit H**, July 13, 2017 letter

to AVF; **Exhibit I**, September 1, 2017 AVF response.

26. Totals. During the years 2014 to 2016, Courtesy Call made a total of 2,742

calls into Michigan for AVF and obtained 1,805 donations totaling \$48,191.

27. Solicitation Materials. As Courtesy Call's solicitation materials, AVF

submitted an AVF pledge form, a one-page telemarketing script, and one

page of telemarketing rebuttals. **Exhibit C.2.**

- a. **Pledge Form.** Courtesy Call's pledge form is nearly identical in substance to the pledge form letter used by professional fundraiser Debbie Lopez and described above.
- b. **Script.** The script states that it was digitally signed by Paul Monville on December 10, 2013. In substance, the script is identical to the script used by professional fundraiser Debbie Lopez.
- c. **Rebuttal.** The first question on Courtesy Call's one-page rebuttal addresses AVF's purposes:

Question: What is the American Veterans Foundation?

The American Veterans Foundation is a publicly supported 501(c)(3) non-profit charitable organization whose mission is to assisting [sic] all honorably discharged veterans with financial support in their time of need by helping prevent homelessness among veterans and providing immediate support to veterans who are homeless, in jeopardy of becoming homeless or in desperate need of assistance. [Exhibit C.2]

Donor Relations, LLC

28. **2016 Calls.** In 2016, Donor Relations made 430 calls into Michigan and obtained 425 donations totaling \$11,785. Exhibit H, July 13, 2017 letter to AVF; Exhibit I, September 1, 2017 AVF response.
29. **2017 Calls.** In 2017, Donor Relations made 849 calls into Michigan and obtained 627 donations totaling \$16,455.67. Exhibit H, July 13, 2017 letter to AVF; Exhibit I, September 1, 2017 AVF response.
30. **Totals.** During the years 2016 and 2017, Donor Relations made a total of 430 calls into Michigan for AVF and obtained 1,052 donations totaling \$28,240.

31. Solicitation Materials. As Donor Relations' solicitation materials, AVF submitted an AVF pledge form, a one-page telemarketing script, one page of telemarketing rebuttals, and a pamphlet. **Exhibit C.3.**

- a. **Pledge Form.** Donor Relations' pledge form is nearly identical to the pledge form used by AVF's other professional fundraisers and as described above.
- b. **Script.** The script states that it was digitally signed by Paul Monville on June 1, 2016. In substance, the script is identical to the script used by professional fundraisers Debbie Lopez and Courtesy Call.
- c. **Rebuttal.** The Donor Relations rebuttal is identical to the Courtesy Call rebuttal.
- d. **Pamphlet.** The pamphlet is substantially similar to the pamphlets used by AVF's other professional fundraisers, however, in a section titled "Accomplishments," the pamphlet adds the following additional details about AVF's programs:

We have sent over four (4) tons of sundries and hygiene products to over 700 deployed military service personnel and their units from "We Care" package requests.

We have spent over \$197,000.00 helping Veterans Homes in a number of states with purchases, varying from hospital beds, flat screen televisions, ipods for music therapy, card tables, reading materials, clothing, and other necessary items.

We spent over \$96,000.00 helping 47 different families of honorably discharged veterans who were in jeopardy of becoming homeless. [Exhibit C.3]

Community Cares United, LLC

32. **2016 Calls.** In 2016, Community Cares United made 65,000 calls into Michigan and obtained 1,551 donations totaling \$31,139. **Exhibit H**, July 13, 2017 letter to AVF; **Exhibit I**, September 1, 2017 AVF response.

33. **2017 Calls.** In 2017, Community Cares United made 175,000 calls into Michigan and obtained 4,683 donations totaling \$92,044. **Exhibit H**, July 13, 2017 letter to AVF; **Exhibit I**, September 1, 2017 AVF response.

34. **Totals.** During the years 2016 and 2017, Community Cares made a total of 240,000 calls into Michigan for AVF and obtained 6,234 donations totaling \$123,183.

35. **Solicitation Materials.** AVF submitted three pages of solicitation materials for Community Cares United, LLC: script (1 page), rebuttals (1 page), and pledge form (1 page). **Exhibit C.4**.

- e. **Script.** The script is signed by Paul Monville as being approved on November 9, 2016. The script beings:

Hello, Mr/Mrs _____ This is (callers full name) calling for the American Veterans Foundation!

How are you . . . great!!

Mam/sir the reason for the recorded call is that the veterans have just started their yearly benefit drive and as a paid fundraiser for Community Cares United were [sic] sending out the new pledge kit to all supporting residents!

The goal of the drive is to provide food, shelter, clothing and medical supplies to our homeless veterans, care packages to our troops still deployed overseas, and financial assistance to veterans in need. [Exhibit C.4]

The script then requests a donation of \$75, \$50, or \$35. If still too much, the script requests a smaller donation.

- f. **Rebuttal.** The first two questions on Community Care's one-page rebuttal address AVF's purposes:

Question: What is the American Veterans Foundation:

The American Veterans Foundation, is a non-profit veterans organization dedicated in helping to prevent more homelessness among veterans and providing immediate support to veterans who are homeless, in jeopardy of becoming homeless or in desperate need of assistance.

Question: What does my donation go towards:

Well, the goal of the drive is to support our veterans in need. The American Veterans Foundation helps to provide food, clothing, shelter and medical supplies to homeless veterans, financial assistance to veterans in need and care packages to our troops still deployed overseas. [Exhibit C.4]

- g. **Pledge Form.** Community Care's pledge form is nearly identical to the pledge form used by AVF's other professional fundraisers and as described above.

C. Form 990 False Statements and Misrepresentations

36. Charitable Trust Auditor Joe Kylman's April 20, 2017 letter to AVF, **Exhibit A**, questioned numerous figures and inaccuracies on AVF's 2014 and 2015 Form 990s.
37. On Schedule I, Part III, of both the 2014 and 2015 Form 990s, AVF reported making a cash grant of \$28,700 to 72 recipients. In response to the auditor's questions, AVF amended the 2014 Form 990 to state that it made cash grants of \$18,350 to 600 individuals. **Exhibit D**, 2014 Form 990, Schedule I, Part

III. AVF also amended its 2015 Form 990 to state that it made cash grants of \$30,500 to 600 recipients. Exhibit E, 2015 Form 990, Schedule I, Part III. But these statements on both the original and amended 2014 and 2015 Forms 990 were false. In fact, in 2014, according to AVF's Transaction Detail submitted in response to the Attorney General's questions, Exhibit G, AVF made just 1 individual grant of \$1,565 to a single homeless veteran. And in 2015, AVF made just 11 grants totaling \$16,234 to 11 homeless veterans. The amounts AVF reported on Schedule I, Part III were actually grants to other organizations and should have been reported on Schedule I, Part II as grants to other organization. In this way, AVF exaggerated its own programs for veterans while concealing that its programs mostly consisted of writing checks to third-party veterans homes and charities.

38. AVF's 2014, 2015, and 2016 Forms 990 include numerous other false statements and misrepresentations. A few examples will suffice.

- a. Schedule I, Part III, of AVF's 2014 Form 990 claims that it provided \$3,745 in non-cash assistance in the form of counseling and legal assistance. This amount is not supported by the Transaction Detail AVF submitted and appears to be allocated from indirect costs including legal fees and Paul Monville's compensation.
- b. Schedule I, Part III of AVF's 2014 Form 990 states that AVF made \$30,500 in cash grants to individuals through its "We Care" program. However, AVF did not make cash payments to individual troops. Also,

the dollar amount of items purchased in this program was actually \$12,128.

- c. Schedule I, Part III of AVF's 2015 Form 990 states that AVF made \$4,723 in noncash assistance to homeless individuals. The claim of \$4,723 in noncash grants is not supported by AVF's transaction detail and instead appears to be an allocation of indirect costs, not a noncash grant.
- d. Schedule I, Part III of AVF's 2015 Form 990 states that AVF provided noncash grants to "deployed veterans" in the amount of \$15,351. However, according to AVF's transaction detail, the dollar amount of purchased goods was actually \$5,521.
- e. Schedule I, Part III, states that AVF made \$4,723 in noncash grants to veterans in veterans homes. Except for \$150.82 in books and a computer, AVF's transaction detail does not report any noncash grants to individuals. It appears that the remainder of this item consists of allocated legal fees and Paul Monville's compensation.
- f. AVF's 2016 Form 990 reports \$76,750 in grants to other organizations on page 10, line 1. However, despite making more than \$5,000 in grants, AVF nevertheless checked "no" on Part IV, line 21 and failed to complete the required Schedule I detailing these grants. Exhibit F, 2016 Form 990. Again, this permitted AVF to conceal the true nature of its charitable programs.

III. Law

39. Section 18 of the Charitable Organizations and Solicitations Act (Solicitations Act) prohibits persons from engaging in a variety of acts. MCL 400.288. These prohibited acts include:

- (j) Divert or misdirect contributions to a purpose or organization other than that for which the funds were contributed or solicited.
- (n) Employ any device, scheme, or artifice to defraud or obtain money or property from a person by means of a false, deceptive, or misleading pretense, representation, or promise.
- (o) Represent that funds solicited will be used for a particular charitable purpose if those funds are not used for the represented purpose.
- (y) For a charitable organization, submit financial statements, including IRS form 990, 990-EZ, 990-PF, or other 990-series internal revenue service return, or any other financial report required under this act, that contain any misrepresentation with respect to the organization's activities, operations, or use of charitable assets.

IV. Alleged Violations

Debbie Lopez Solicitations

40. Common allegations.

- a. During the years 2014 through 2016, AVF raised funds using professional fundraiser Debbie Lopez representing to donors that AVF was "dedicated to providing 'We Care' packages to deployed military personnel" and that AVF was "dedicated in helping prevent more homelessness among honorably discharged veterans by providing *immediate support* to veterans who are homeless or in jeopardy of becoming homeless and in desperate need of assistance in the form of

food, shelter, clothing, medical supplies and any other reasonable request." (Emphasis added.)

- b. In fact, AVF was not dedicated to the "We Care" program or its program to assist homeless veterans, making only de minimis expenditures on these programs. And to the extent AVF had a charitable program to assist veterans, that program was not disclosed to donors in telemarketing scripts and consisted of writing checks to veterans homes and third-party charities rather than AVF itself providing immediate support to homeless veterans.
- c. During the years 2014 to 2016, AVF raised a total of \$3,819,117 in contributions, but spent just \$23,303—or 0.6% of funds raised—on its "We Care" program. And in 2015 and 2016, despite increasing its contributions from \$777,437 in 2014 to \$929,963 in 2015 and to \$2,111,617 in 2016, AVF's "We Care" expenditures decreased from \$15,248 (2% of annual contributions) in 2014 to \$5,905 (0.6% of annual contributions) in 2015 to \$2,150 (0.1% of annual contributions) in 2016.

	AVF Total Contributions	"We Care" expenditures	Percent
2014	\$777,537	\$15,248	1.96%
2015	\$929,963	\$5,905	0.63%
2016	\$2,111,617	\$2,150	0.10%
Total	\$3,819,117	\$23,303	0.61%

- d. Nor was AVF dedicated to its program to provide immediate support to homeless veterans. In 2014, AVF provided immediate support to just one veteran with a single payment of \$1,565. During the years 2014 to 2016, AVF provided immediate support to just 18 veterans for a three-year total of \$26,361 (0.7% of total contributions during this period).
- e. Between 2014 and 2016, AVF spent 0.6% of funds raised on its "We Care" program and 0.7% of funds raised on providing immediate support to veterans, thus spending the remaining 98.7% of the funds raised on other activities, including fundraising, administrative costs, the salary of its President and Executive Director Paul Monville, other costs, and to support a program not disclosed to donors whereby AVF made grants to veterans homes and other charities rather than directly to homeless veterans.
- f. During the years 2014 through 2016, AVF also raised funds using professional fundraiser Debbie Lopez representing to donors that one of AVF's programs was to "Provide patients in veterans homes with toiletries, clothing, books, games, and other items." However, except for a few small purchases of books, AVF operated no program that directly provided these items to veteran home patients.

41. Diversion of Contributions to Other Purpose. MCL 400.288(1)(j).

- a. As detailed in the above common allegations, instead of using the funds raised as represented to donors, AVF diverted nearly all of the

\$55,307 raised during 2014 to 2016 by professional fundraiser Debbie Lopez to purposes other than that for which the funds were contributed or solicited.

- b. **3,418 Violations.** The Attorney General alleges that, for each of the 3,418 donations obtained by professional fundraiser Debbie Lopez during 2014 to 2016, AVF diverted nearly all of each pledge to other purposes, thereby violating Section 18(1)(j) of the Solicitations Act.

42. Misrepresentation of Use of Funds Donated. MCL 400.288(1)(o).

- a. As detailed in the above common allegations, instead of using the funds raised for the programs represented to donors, AVF used nearly all the money raised for other purposes.
- b. **10,901 Violations.** The Attorney General alleges that, for each of the 10,901 calls made into Michigan by professional fundraiser Debbie Lopez during 2014 to 2016, AVF misrepresented the purpose of the funds solicited and thereby violated Section 18(1)(o) of the Solicitations Act.

43. Employ Any Scheme to Obtain Donation. MCL 400.288(1)(n).

- a. As detailed in the above common allegations, instead of using the funds raised for the programs represented to donors, AVF used nearly all the money raised for other purposes.
- b. In this way, AVF used a false, deceptive, or misleading pretense, representation, or promise—that funds raised would support

particular programs providing direct support to veterans—as the means of employing a device, scheme, or artifice to defraud or obtain money from all 3,413 residents that donated to AVF through professional fundraiser Debbie Lopez.

- c. **3,413 Violations.** The Attorney General alleges that, for each of the 3,413 donations obtained by professional fundraiser Debbie Lopez during 2014 to 2016, AVF violated Section 18(1)(n) of the Solicitations Act.

Courtesy Call Solicitations

44. Common allegations.

- a. During the years 2014 through 2016, AVF raised funds using professional fundraiser Courtesy Call representing to donors that AVF was “dedicated to providing ‘We Care’ packages to deployed military personnel” and that AVF was “dedicated in helping prevent more homelessness among honorably discharged veterans by providing *immediate support* to veterans who are homeless or in jeopardy of becoming homeless and in desperate need of assistance in the form of food, shelter, clothing, medical supplies and any other reasonable request.” (Emphasis added.)
- b. Courtesy Call solicitation materials also included a rebuttal describing AVF as follows: “The American Veterans Foundation is a publicly supported 501(c)(3) non-profit charitable organization whose mission is

to assisting [sic] all honorably discharged veterans with financial support in their time of need by helping prevent homelessness among veterans and providing immediate support to veterans who are homeless, in jeopardy of becoming homeless or in desperate need of assistance.”

- c. In fact, AVF was not dedicated to the “We Care” program or its program to assist homeless veterans, making only de minimis expenditures on these programs. And to the extent AVF had a charitable program to assist veterans, that program was not disclosed to donors in telemarketing scripts and consisted of writing checks to veterans homes and third-party charities rather than AVF itself providing immediate support directly to homeless veterans.
- d. During the years 2014 to 2016, AVF raised a total of \$3,819,117 in contributions, but spent just \$23,303—or 0.6% of funds raised—on its “We Care” program. And in 2015 and 2016, despite increasing its contributions from \$777,437 in 2014 to \$929,963 in 2015 and to \$2,111,617 in 2016, AVF’s “We Care” expenditures have decreased from \$15,248 (2% of annual contributions) in 2014 to \$5,905 (0.6% of annual contributions) in 2015 to \$2,150 (0.1% of annual contributions) in 2016.
- e. Nor was AVF dedicated to its program to provide immediate support to homeless veterans. In 2014, AVF provided immediate support to just

one veteran with a single payment of \$1,565. During the years 2014 to 2016, AVF provided immediate support to just 18 veterans for a three-year total of \$26,361 (0.7% of total contributions during this period).

f. Between 2014 and 2016, AVF spent 0.6% of funds raised on its "We Care" program and 0.7% of funds raised on providing immediate support to veterans, thus spending the remaining 98.7% of the funds raised on other activities, including fundraising, administrative costs, the salary of its President and Executive Director Paul Monville, other costs, and to support a program not disclosed to donors whereby AVF made grants to veterans homes and other charities rather than directly to homeless veterans.

g. During the years 2014 through 2016, AVF also raised funds using professional fundraiser Courtesy Call representing to donors that one of AVF's programs was to "Provide patients in veterans homes with toiletries, clothing, books, games, and other items." However, except for a few small purchases of books, AVF operated no program that directly provided these items to veteran home patients.

45. Diversion of Contributions to Other Purpose. MCL 400.288(1)(j).

a. As detailed in the above common allegations, instead of using the funds raised as represented to donors, AVF diverted nearly the \$48,191.05 raised by professional fundraiser Courtesy Call during 2014

to 2016 to a purpose other than that for which the funds were contributed or solicited.

- b. **1,805 Violations.** The Attorney General alleges that, for each of the 1,805 donations obtained by professional fundraiser Courtesy Call during 2014 to 2016, AVF diverted nearly all of each pledge to other purposes, thereby violating Section 18(1)(j) of the Solicitations Act.

46. Misrepresentation of Use of Funds Donated. MCL 400.288(1)(o).

- a. As detailed in the above common allegations, instead of using the funds raised for the programs represented to donors, AVF used nearly all the money raised for other purposes.
- b. **2,742 Violations.** The Attorney General alleges that, for each of the 2,742 calls made into Michigan by professional fundraiser Courtesy Call during 2014 to 2016, AVF misrepresented the purpose of the funds solicited and thereby violated Section 18(1)(o) of the Solicitations Act.

47. Employ Any Scheme to Obtain Donation. MCL 400.288(1)(n).

- a. As detailed in the above common allegations, instead of using the funds raised for the programs represented to donors, AVF used nearly all the money raised for other purposes.
- b. In this way, AVF used a false, deceptive, or misleading pretense, representation, or promise—that funds raised would support particular programs providing direct support to veterans—as the

means of employing a device, scheme, or artifice to defraud or obtain money from all 1,805 residents that donated to AVF through professional fundraiser Courtesy Call.

- c. **1,805 Violations.** The Attorney General alleges that, for each of the 1,805 donations obtained by professional fundraiser Courtesy Call during 2014 to 2016, AVF violated Section 18(1)(n) of the Solicitations Act.

Donor Relations Solicitations

48. Common allegations.

- a. During the years 2016 and 2017, AVF raised funds using professional fundraiser Donor Relations representing to donors that AVF was “dedicated to providing ‘We Care’ packages to deployed military personnel” and that AVF was “dedicated in helping prevent more homelessness among honorably discharged veterans by providing *immediate support* to veterans who are homeless or in jeopardy of becoming homeless and in desperate need of assistance in the form of food, shelter, clothing, medical supplies and any other reasonable request.” (Emphasis added.)
- b. Donor Relations solicitation materials also included a rebuttal describing AVF as follows: “The American Veterans Foundation is a publicly supported 501(c)(3) non-profit charitable organization whose mission is to assisting [sic] all honorably discharged veterans with

financial support in their time of need by helping prevent homelessness among veterans and providing immediate support to veterans who are homeless, in jeopardy of becoming homeless or in desperate need of assistance.”

- c. In fact, AVF was not dedicated to the “We Care” program or its program to assist homeless veterans, making only de minimis expenditures on these programs. And to the extent AVF had a charitable program to assist veterans, that program was not disclosed to donors in telemarketing scripts and consisted of writing checks to veterans homes and third-party charities rather than AVF itself providing immediate support directly to homeless veterans.
- d. During the years 2014 to 2016, AVF raised a total of \$3,819,117 in contributions, but spent just \$23,303—or 0.6% of funds raised—on its “We Care” program. And in 2015 and 2016, despite increasing its contributions from \$777,437 in 2014 to \$929,963 in 2015 and to \$2,111,617 in 2016, AVF’s “We Care” expenditures have decreased from \$15,248 (2% of annual contributions) in 2014 to \$5,905 (0.6% of annual contributions) in 2015 to \$2,150 (0.1% of annual contributions) in 2016.
- e. Nor was AVF dedicated to its program to provide immediate support to homeless veterans. In 2014, AVF provided immediate support to just one veteran with a single payment of \$1,565. During the years 2014 to

2016, AVF provided immediate support to just 18 veterans for a three-year total of \$26,361 (0.7% of total contributions during this period).

During the most recent completed year of 2016, despite raising \$2,111,617 in contributions, AVF provided immediate support to just 6 veterans with total expenditures of just \$8,562 (0.4% of contributions) for this program.

- f. Between 2014 and 2016, AVF spent 0.6% of funds raised on its "We Care" program and 0.7% of funds raised on providing immediate support to veterans, thus spending the remaining 98.7% of the funds raised on other activities, including fundraising, administrative costs, the salary of its President and Executive Director Paul Monville, other costs, and to support a program not disclosed to donors whereby AVF made grants to veterans homes and other charities rather than directly to homeless veterans.
- g. During the years 2016 through 2017, AVF also raised funds using professional fundraiser Donor Relations representing to donors that one of AVF's programs was to "Provide patients in veterans homes with toiletries, clothing, books, games, and other items." However, except for a few small purchases of books, AVF operated no program that directly provided these items to veteran home patients.

49. Diversion of Contributions to Other Purpose. MCL 400.288(1)(j).

- a. As detailed in the above common allegations, instead of using the funds raised as represented to donors, AVF diverted nearly all the money raised to other purposes.
- b. In this way, AVF diverted or misdirected nearly all of the \$28,240 raised by professional fundraiser Donor Relations to a purpose other than that for which the funds were contributed or solicited.
- c. **1,052 Violations.** The Attorney General alleges that, for each of the 1,052 donations obtained by professional fundraiser Donor Relations during 2016 and 2017, AVF diverted nearly all of each pledge to other purposes, thereby violating Section 18(1)(j) of the Solicitations Act.

50. Misrepresentation of Use of Funds Donated. MCL 400.288(1)(o).

- a. As detailed in the above common allegations, instead of using the funds raised for the programs represented to donors, AVF used nearly all the money raised for other purposes.
- b. **1,279 Violations.** The Attorney General alleges that, for each of the 1,279 calls made into Michigan by professional fundraiser Donor Relations during 2016 and 2017, AVF misrepresented the purpose of the funds solicited and thereby violated Section 18(1)(o) of the Solicitations Act.

51. Employ Any Scheme to Obtain Donation. MCL 400.288(1)(n).

- a. As detailed in the above common allegations, instead of using the funds raised for the programs represented to donors, AVF used nearly all the money raised for other purposes.
- b. In this way, AVF used a false, deceptive, or misleading pretense, representation, or promise—that funds raised would support particular programs providing direct support to veterans—as the means of employing a device, scheme, or artifice to defraud or obtain money from all 1,805 residents that donated to AVF through professional fundraiser Donor Relations.
- c. **1,052 Violations.** The Attorney General alleges that, for each of the 1,052 donations obtained by professional fundraiser Donor Relations during 2016 and 2017, AVF violated Section 18(1)(n) of the Solicitations Act.

Community Cares United Solicitations

52. Common allegations.

- a. During the years 2016 and 2017, AVF raised funds using professional fundraiser Community Cares United representing to donors that the goal of the AVF fundraising drive “is to provide food, shelter, clothing and medical supplies to our homeless veterans, care packages to our troops still deployed overseas, and financial assistance to veterans in need.”

- b. Community Cares solicitation materials also included rebuttals stating the following:

Question: What is the American Veterans Foundation:

The American Veterans Foundation, is a non-profit veterans organization dedicated in helping to prevent more homelessness among veterans and providing *immediate support* to veterans who are homeless, in jeopardy of becoming homeless or in desperate need of assistance.

Question: What does my donation go towards:

Well, the goal of the drive is to support our veterans in need. The American Veterans Foundation helps to provide food, clothing, shelter and medical supplies to homeless veterans, financial assistance to veterans in need and care packages to our troops still deployed overseas. [Emphasis added.]

- c. In fact, AVF's "We Care" program and programs to assist homeless veterans were de minimis. And to the extent AVF had a charitable program to assist veterans, that program consisted of writing checks to veterans homes and third-party charities rather than AVF itself providing immediate support directly to homeless veterans; nor was this grant program disclosed to donors in telemarketing scripts.
- d. During the years 2014 to 2016, AVF raised a total of \$3,819,117 in contributions, but spent just \$23,303—or 0.6% of funds raised—on its "We Care" program. And in 2015 and 2016, despite increasing its contributions from \$777,437 in 2014 to \$929,963 in 2015 and to \$2,111,617 in 2016, AVF's "We Care" expenditures have decreased from \$15,248 (2% of annual contributions) in 2014 to \$5,905 (0.6% of annual contributions) in 2015 to \$2,150 (0.1% of annual contributions) in 2016.

- e. AVF's program to provide immediate support to homeless veterans was also de minimis. In 2014, AVF provided immediate support to just one veteran with a single payment of \$1,565. During the years 2014 to 2016, AVF provided immediate support to just 18 veterans for a three-year total of \$26,361 (0.7% of total contributions during this period). During the most recent completed year of 2016, despite raising \$2,111,617 in contributions, AVF provided immediate support to just 6 veterans with total expenditures of just \$8,562 (0.4% of contributions) for this program.
- f. Between 2014 and 2016, AVF spent 0.6% of funds raised on its "We Care" program and 0.7% of funds raised on providing immediate support to veterans, thus spending the remaining 98.7% of the funds raised on other activities, including fundraising, administrative costs, the salary of its President and Executive Director Paul Monville, other costs, and to support a program not disclosed to donors whereby AVF made grants to veterans homes and other charities rather than directly to homeless veterans.
- g. During the years 2016 through 2017, AVF also raised funds using professional fundraiser Community Cares representing to donors that one of AVF's programs was to "Provide patients in veterans homes with toiletries, clothing, books, games, and other items." However,

except for a few small purchases of books, AVF operated no program that directly provided these items to veteran home patients.

53. Diversion of Contributions to Other Purpose. MCL 400.288(1)(j).

- a. As detailed in the above common allegations, instead of using the funds raised as represented to donors, AVF diverted nearly all the money raised to other purposes.
- b. In this way, AVF diverted or misdirected nearly all the \$123,188 raised by professional fundraiser Community Cares to a purpose other than that for which the funds were contributed or solicited.
- c. **6,234 Violations.** The Attorney General alleges that, for each of the 6,234 donations obtained by professional fundraiser Community Cares during 2016 and 2017, AVF diverted nearly all of each pledge to other purposes, thereby violating Section 18(1)(j) of the Solicitations Act.

54. Misrepresentation of Use of Funds Donated. MCL 400.288(1)(o).

- a. As detailed in the above common allegations, instead of using the funds raised for the programs represented to donors, AVF used nearly all the money raised for other purposes.
- b. **240,000 Violations.** The Attorney General alleges that, for each of the 240,000 calls made into Michigan by professional fundraiser Community Cares during 2016 and 2017, AVF misrepresented the purpose of the funds solicited and thereby violated Section 18(1)(o) of the Solicitations Act.

55. Employ Any Scheme to Obtain Donation. MCL 400.288(1)(n).

- a. As detailed in the above common allegations, instead of using the funds raised for the programs represented to donors, AVF used nearly all the money raised for other purposes.
- b. In this way, AVF used a false, deceptive, or misleading pretense, representation, or promise—that funds raised would support particular programs providing direct support to veterans—as the means of employing a device, scheme, or artifice to defraud or obtain money from all 6,234 residents that donated to AVF through professional fundraiser Community Cares.
- c. **6,234 Violations.** The Attorney General alleges that, for each of the 6,234 donations obtained by professional fundraiser Donor Relations during 2016 and 2017, AVF violated Section 18(1)(n) of the Solicitations Act.

56. Submitting Financial Statements that Misrepresent AVF's charitable activities. MCL 400.288(1)(y).

- a. AVF's 2014 and 2015 Form 990s included numerous false statements and misrepresentations. In particular, AVF claimed on Schedule I, Part III of both the 2014 and 2015 990s that in each year it made a cash grant of \$28,700 to 72 individual recipients. AVF then amended its 2014 and 2015 Form 990 and reported on Schedule I, Part III that it assisted 600 individual recipients in each year. AVF's 2014 and 2015

Form 990 and 2014 and 2015 Amended Form 990 were false. According to the Transaction Detail submitted by AVF, AVF made a single grant of \$1,565 to a single homeless veteran in 2014. In 2015, AVF made grants to 11 homeless veterans totaling \$16,234.

- b. AVF's 2014, 2015, and 2016 Form 990s included other false statements and misrepresentations. For example:
 - i. Schedule I, Part III, of AVF's 2014 Form 990 claims that it provided \$3,745 in non-cash assistance in the form of counseling and legal assistance. This amount is not supported by the Transaction Detail AVF submitted and appears to be allocated from indirect costs including legal fees and Paul Monville's compensation.
 - ii. Schedule I, Part III of AVF's 2014 Form 990 states that AVF made \$30,500 in cash grants to individuals through its "We Care" program. However, AVF did not make cash payments to individual troops. Also, the dollar amount of items purchased in this program was actually \$12,128.
 - iii. Schedule I, Part III of AVF's 2015 Form 990 states that AVF made \$4,723 in noncash assistance to homeless individuals. The claim of \$4,723 in noncash grants is not supported by AVF's transaction detail and instead appears to be an allocation of indirect costs, not a noncash grant.

- iv. Schedule I, Part III of AVF's 2015 Form 990 states that AVF provided noncash grants to "deployed veterans" in the amount of \$15,351. However, according to AVF's transaction detail, the dollar amount of purchased goods was actually \$5,521.
- v. Schedule I, Part III, states that AVF made \$4,723 in noncash grants to veterans in veterans homes. Except for \$150.32 in books and a computer, AVF's transaction detail does not report any noncash grants to individuals. It appears that the remainder of this item consists of allocated legal fees and Paul Monville's compensation.
- vi. AVF's 2016 Form 990 reports \$76,750 in grants to other organizations on page 10, line 1. However, despite making more than \$5,000 in grants, AVF nevertheless checked "no" on Part IV, line 21 and failed to complete the required Schedule I detailing these grants. Exhibit F, 2016 Form 990. Again, this permitted AVF to conceal the true nature of its charitable programs.
- c. In submitting to the Attorney General its 2014 Form 990, Amended 2014 Form 990, 2015 Form 990, Amended 2015 Form 990, and 2016 Form 990, all five of which contained false statements and misrepresentations, AVF misrepresented its activities, operations, or use of charitable assets.

d. **5 Violations.** For the submission of these five false and misrepresenting Form 990s, the Attorney General alleges five violations of Section 18(1)(y) of the Charitable Organizations and Solicitations Act.

57. Total Violations. In total, and as described in the preceding paragraphs, the Attorney General alleges that AVF has violated the Solicitations Act 279,935 times.¹

V. Attorney General's Authority

58. Section 20 of the Charitable Organizations and Solicitations Act specifies the Attorney General's authority to redress violations of the Act, including:

- a. Issuing a Notice of Intended Action, MCL 400.290(4);
- b. Issuing a Cease and Desist Order, MCL 400.290(4);
- c. Bringing a civil action in court with a fine of up to **\$10,000 per violation**, MCL 400.290(1);
- d. Accepting an Assurance of Discontinuance, MCL 400.290(4); and
- e. Requesting injunctive relief, attorney fees and costs, and restitution, MCL 400.290(1).

59. Section 20 of the Solicitations Act allows the Attorney General to proceed against individual officers, directors, shareholders, or controlling members of American Veterans Foundation. MCL 400.290(1).

¹ AVF faces a maximum civil fine of \$10,000 per violation.

VI. Cease and Desist Order

60. The Attorney General **HEREBY ORDERS** American Veterans Foundation to **CEASE AND DESIST** all unlawful solicitations as described in the above violations. Within twenty-one (21) days, American Veterans Foundation must confirm in writing to the Attorney General its compliance with this order.

61. Violations of this order may result in a civil action for restitution, civil fines, litigation costs, and injunctive relief. Continuing violations may also result in additional violations alleged in any civil action.

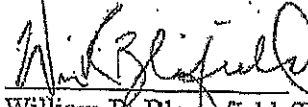
VII. Opportunity to Respond or to Confer with the Attorney General

62. Within twenty-one (21) days of receiving this Notice, AVF has the opportunity to respond to the undersigned Assistant Attorney General and to confer with the undersigned Assistant Attorney General in reaching an appropriate assurance of discontinuance or settlement agreement.

63. If no satisfactory resolution is reached during this period, the Attorney General intends to bring a civil action against AVF and its President and Executive Director Paul Monville (and possibly other AVF directors or officers), in Ingham County Circuit Court. The Attorney General will request restitution, civil fines, the awarding of litigation costs, and injunctive relief.

BILL SCHUETTE

ATTORNEY GENERAL



William R. Bloomfield (P68515)

Assistant Attorney General

Corporate Oversight Division

P.O. Box 30755

Lansing, MI 48909

Phone: (517) 373-1160

bloomfieldw@michigan.gov

Date: September 25, 2017

Exhibit "2."

MAIL TO:
 Registry of Charitable Trusts
 P.O. Box 903447
 Sacramento, CA 94203-4470
 Telephone: (916) 445-2621

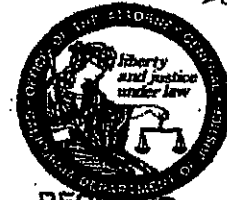
WEB SITE ADDRESS:
<http://ag.ca.gov/charities/>

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
 11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.

CTD153623 2016



RECEIVED
 Attorney General's Office

APR 17 2017

State Charity Registration Number <u>CT0153623</u> AMERICAN VETERANS FOUNDATION Name of Organization <u>1950 Northgate Blvd., Suite D-1</u> Address (Number and Street) <u>Sarasota, FL 34234</u> City or Town, State and ZIP Code	Check if: <input checked="" type="checkbox"/> Change of address <input type="checkbox"/> Amended report Registry of Charitable Trusts Corporate or Organization No. _____ Federal Employer I.D. No. <u>80-0273572</u>
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ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)
 Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between 100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A - ACTIVITIES

For your most recent full accounting period (beginning 01 / 01 / 2016 ending 12 / 31 / 2016) list:
 Gross annual revenue \$ 2,111,817.00 Total assets \$ 174,297.00

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 Instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Organization's area code and telephone number (888) 556 8812
 Organization's e-mail address amvetsfoundation@aol.com

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

	Paul Morville	President	4/10/2017
Signature of authorized officer	Printed Name	Title	Date

BT

50490

\$ 150

Exhibit "3."

170153623 2016

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2016 calendar year, or tax year beginning and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
American Veterans Foundation

D Employer identification number
80-0273572

E Telephone number
888-556-8812

F Name and address of principal officer:
Paul Monville
3737 S Tuttle Ave
Sarasota FL 34239

G Gross receipts: **2,111,654**

H Is this a group return for subsidiaries? Yes No
I Are all subsidiaries included? Yes No
 If "No," attach a list. (see instructions)

J Tax-exempt status: 501(c)(3) 501(c) (insert no.) 4947(a)(1) or 527

K Website: **N/A**

L Year of formation: **2009**

M State of legal domicile: **FL**

N Form of organization: Corporation Trust Association Other

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	1
	6 Total number of volunteers (estimate if necessary)	6	4
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VII, line 1h)	715	0
	9 Program service revenue (Part VII, line 2g)		0
	10 Investment income (Part VII, column (A), lines 3, 4, and 7d)	71	37
	11 Other revenue (Part VII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	934,246	2,111,617
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	935,032	2,111,654	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	52,639	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	75,570	103,344
	16a Professional fundraising fees (Part IX, column (A), line 11e)	762,172	1,536,618
	b Total fundraising expenses (Part IX, column (D), line 25) 1,536,618		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	26,943	414,875	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	917,324	2,054,837	
19 Revenue less expenses. Subtract line 18 from line 12	17,708	56,817	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 119,697	End of Year 176,841
	21 Total liabilities (Part X, line 26)	2,700	2,544
	22 Net assets or fund balances. Subtract line 21 from line 20	116,997	174,297

Part II Signature Block
 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.

Sign Here
 Signature of officer: Paul Monville Date: 4/15/17
 Type or print name and title: **Paul Monville President**

Preparer
 Print/preparer's name: Brian Palmer, CPA Preparer's signature: [Signature] Date: 04/06/17 Check PTR self-employed
 Firm's name: **Brian Palmer, CPA, PA** Firm's EIN: **20-1181345**
 Firm's address: **2937 Bee Ridge Rd Ste 2 Sarasota, FL 34239** Phone no.: **941-922-4744**

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No
 For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2016)

Part IV Checklist of Required Schedules

	Yes	No
1. Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-18? If "Yes," complete Schedule C, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a. Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b. Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c. Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d. Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e. Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f. Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12a. Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a. Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b. Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15. Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17. Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
18. Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19. Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	103,344	42,629	60,715	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal	2,533		2,533	
c Accounting	2,025		2,025	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	1,536,618			1,536,618
f Inurement management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	137,665	137,665		
12 Advertising and promotion	229,610		229,610	
13 Office expenses	24,780		24,780	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	3,873		3,873	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Bank fees	9,746		9,746	
b State Registration & Corp	4,643		4,643	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	2,054,837	180,294	337,925	1,536,618
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 88-2 (ASC 958-720).				

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

Supplemental information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 8a.

OMB No. 1545-0047

2016

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization

American Veterans Foundation

Employer identification number

80-0273572

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) of entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts			
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses			
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
	11	Net income summary. Subtract line 10 from line 3, column (d)			

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tab/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$
- c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

Part IV: Supplemental information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information.
See instructions

Exhibit "4."

MAIL TO:
 Registry of Charitable Trusts
 P.O. Box 903447
 Sacramento, CA 94203-4470
 Telephone: (916) 445-2021

WEB SITE ADDRESS:
<http://ag.ca.gov/charities/>

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
 11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. RFS extensions will be honored.

070163623
 2015



RECEIVED
 Attorney General's Office

State Charity Registration Number <u>CTG153623</u> AMERICAN VETERANS FOUNDATION Name of Organization <u>3737 S. Tuttle Ave.</u> Address (Number and Street) <u>Sarasota, FL 34239</u> City or Town, State and ZIP Code	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. _____ Federal Employer I.D. No. <u>80-0273572</u>
---	--

APR 01 2016

Registry of Charitable Trusts

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)
 Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between 100,001 and \$250,000	\$90	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A - ACTIVITIES

For your most recent full accounting period (beginning 01 / 01 / 2015 ending 12 / 31 / 2015) list:

Gross annual revenue \$ 835,032.00 Total assets \$ 116,997.00

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 Instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Organization's area code and telephone number (888) 556 8812

Organization's e-mail address amvetsfoundation@aol.com

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Paul Monville
 Signature of authorized officer

Paul Monville
 Printed Name

President
 Title

3/29/2016
 Date

MP

444637
 \$ 75

Exhibit "5."

CTD193623
2015

Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2015 calendar year, or tax year beginning 2015, and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 First return of this kind
 Amended return
 Application pending

C Name of organization **American Veterans Foundation**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
3737 S. Tuttle Ave.
 City or town, state or province, country, and ZIP or foreign postal code
Sarasota FL 34239

D Employer identification number
80-0273572

E Telephone number
(888) 556-8812

F Name and address of principal officer
Paul Monville 4634 Rothwood Terrace Sarasota FL 34234

G Gross receipts \$ **935,032.**

H(a) Is this a group return for subordinates? Yes No
 H(b) Are all subordinates included? If No, attach a list. (see instructions) Yes No

I Tax-exempt status 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **N/A**

K Form of organization: Corporation Trust Association Other

L Year of formation: **2009** M State of legal domicile: **FL**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **Assist veterans who are homeless or in jeopardy of becoming homeless, providing patients in veterans homes with toiletries, clothing, books, games and other items; providing comfort and "We Care" packages to deployed troops.**

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) **3**

4 Number of independent voting members of the governing body (Part VI, line 1b) **5**

5 Total number of individuals employed in calendar year 2015 (Part V, line 2a) **1**

6 Total number of volunteers (estimate if necessary) **4**

7a Total unrelated business revenue from Part VIII, column (C), line 12 **0.**

7b Net unrelated business taxable income from Form 990-T, line 3 **0.**

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	385.	715.
9 Program service revenue (Part VIII, line 2g)		
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	40.	71.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, 11c)	777,152.	934,246.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	777,577.	935,032.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	33,313.	52,639.
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	74,038.	75,570.
16a Professional fundraising fees (Part IX, column (A), line 11a)	638,412.	762,172.
b Total fundraising expenses (Part IX, column (O), line 25)	762,172.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24a)	23,447.	26,943.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 26)	769,210.	917,324.
19 Revenue less expenses. Subtract line 18 from line 12	8,367.	17,708.
20 Total assets (Part X, line 16)	Beginning of Current Year 102,150.	End of Year 119,697.
21 Total liabilities (Part X, line 26)	2,891.	2,700.
22 Net assets or fund balances. Subtract line 21 from line 20	99,269.	116,997.

Part II Signature Block

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.

Sign Here: **Paul Monville** President, Date: **03/08/16**

Paid Preparer Use Only: **Brian Palmer, CPA**, Date: **03/08/16**, PTIN: **P00622125**, Firm's address: **2937 Bee Ridge Rd Sca 2 Sarasota FL 34239**, Phone no.: **(941) 922-4744**

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

BAA For Paperwork Reduction Act Notice, see the separate instructions. TEEPA0101 10/12/15 Form 990 (2015)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4847(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.		X
b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.		X
c Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII.	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV.		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions).	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.		X

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 8b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	52,639.	52,639.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 13 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	75,570.	18,892.	56,678.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.				
8 Pension, plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.				
11 Fees for services (non-employees):				
a Management.				
b Legal.	1,090.	1,090.	0.	0.
c Accounting.	3,325.	0.	3,325.	0.
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.	762,172.			762,172.
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	4,222.	0.	4,222.	0.
12 Advertising and promotion.				
13 Office expenses.	10,545.	0.	10,545.	0.
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.	3,462.	0.	3,462.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.				
23 Insurance.				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a State Registration & Corp Fees	4,299.	0.	4,299.	0.
b				
c				
d				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	917,324.	72,621.	82,531.	762,172.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2015

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes' on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization

American Veterans Foundation

Employer identification number

80-0273572

Part I Fundraising Activities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|--|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input checked="" type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input checked="" type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Courtesy Call, Inc	Phone Solicitation		X	369,351.	314,624.	54,727.
2 J&J Marketing, LLC	Phone Solicitation		X	97,312.	77,738.	19,574.
3 Menacola Marketing, Inc.	Phone Solicitation		X	104,986.	87,730.	17,256.
4 The Professional Fundraiser	Phone Solicitations		X	6,175.	5,121.	1,054.
5 Debbie Lopez	Phone Solicitations		X	20,300.	16,240.	4,060.
6 Midwest Marketing Firm	Phone Solicitations		X	8,905.	5,121.	3,784.
7 Safety Communications, Inc.	Phone Solicitations		X	21,388.	17,994.	3,394.
8 Supplemental Security	Phone Solicitations		X	86,169.	69,448.	16,721.
9 Sunset Productions	Phone Solicitations		X	69,851.	55,926.	13,925.
10 Reliance Support, LLC	Phone Solicitations		X	9,239.	5,818.	3,421.
Total				793,686.	655,760.	137,926.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Alaska

Alabama

Arkansas

Arizona

See Part I, Line 3 List of States Registered or Licensed to Solicit Funds

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule G (Form 990 or 990-EZ) 2015

Part II Fundraising Events. Complete if the organization answered 'Yes' on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

RECEIPTS		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add column (a) through column (c))
		(event type)	(event type)	NONE (total number)	
	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
11 Net income summary. Subtract line 10 from line 3, column (d)					

Part III Gaming. Complete if the organization answered 'Yes' on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 8a.

REVENUE		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	1 Gross revenue				
EXPENSES	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	Yes _____ % No _____ %	Yes _____ % No _____ %	Yes _____ % No _____ %	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If 'No,' explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If 'Yes,' explain:

Exhibit "6."

MAIL TO:
 Registry of Charitable Trusts
 P.O. Box 983447
 Sacramento, CA 94203-4470
 Telephone: (916) 443-2021

WEB SITE ADDRESS:
<http://ssa.ca.gov/charities/>

**ANNUAL
 REGISTRATION RENEWAL FEE REPORT
 TO ATTORNEY GENERAL OF CALIFORNIA**

Sections 12586 and 12587, California Government Code
 11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$600, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



APR 17 2015

CT0153623
 2014

State Charity Registration Number CT0153623		Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report	
Name of Organization AMERICAN VETERANS FOUNDATION		Registry of Charitable Trusts	
Name of Organization 3737 S. Tuttle Ave. Address (Number and Street) Sarasota, FL 34239 City or Town, State and ZIP Code		Corporate or Organization No. _____ Federal Employer I.D. No. 80-0273572	
ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312) <small>Make Check Payable to Attorney General's Registry of Charitable Trusts</small>			
Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75
		Between \$1,000,001 and \$10 million	\$150
		Between \$10,000,001 and \$50 million	\$225
		Greater than \$50 million	\$300
PART A - ACTIVITIES			
For your most recent full accounting period (beginning 01 / 01 / 2014 ending 12 / 31 / 2014) list:			
Gross annual revenue \$ <u>777,577.00</u>		Total assets \$ <u>99,269.00</u>	
PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT			
<small>Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.</small>			
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	Yes	No	
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?			X
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?			X
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.			X
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.			X
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.			X
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.			X
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.			X
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	X		
Organization's area code and telephone number (<u>888</u>) <u>556</u> - <u>8812</u>			
Organization's e-mail address <u>amvetsfoundation@aol.com</u>			
I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.			
	Paul Morville	President	4/14/2015
Signature of authorized officer	Printed Name	Title	Date

mc

390593 7F-1 (3-08) \$75

Exhibit "7."

CTD153623
2014

Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning 2014, and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization **American Veterans Foundation**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
3737 S. Tuttle Ave.
 City or town, state or province, country, and ZIP or foreign postal code
Sarasota FL 34239

D Employer identification number
80-0273572

E Telephone number
(888) 556-8812

F Name and address of principal officer:
Paul Monville 4631 Northwood Terrace Sarasota FL 34234

G Gross receipts \$ **777,577.**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? If No, attach a list. (see instructions) Yes No

I Tax-exempt status 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **N/A**

K Form of organization: Corporation Trust Association Other

L Year of formation: **2009** **M** State of legal domicile: **FL**

N(c) Group exemption number

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **Assist veterans who are homeless or in jeopardy of becoming homeless, providing patients in veterans homes with toiletries, clothing, books, games and other items; providing comfort and "We Care" packages to deployed troops.**

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) **5**

4 Number of independent voting members of the governing body (Part VI, line 1b) **5**

5 Total number of individuals employed in calendar year 2014 (Part V, line 5b) **1**

6 Total number of volunteers (estimate if necessary) **4**

7a Total unrelated business revenue from Part VIII, column (C), line 12 **0.**

7b Net unrelated business taxable income from Form 990-T, line 34 **0.**

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	175.	385.
9 Program service revenue (Part VIII, line 2g)		
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4.	40.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	598,589.	777,152.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	598,768.	777,577.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	32,179.	33,313.
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	61,227.	74,038.
16a Professional fundraising fees (Part IX, column (A), line 11e)	484,590.	638,412.
b Total fundraising expenses (Part IX, column (D), line 25)	638,412.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	19,802.	23,447.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 26)	597,798.	769,210.
19 Revenue less expenses. Subtract line 18 from line 12	970.	8,367.
20 Total assets (Part X, line 16)	92,739.	102,160.
21 Total liabilities (Part X, line 26)	1,878.	2,891.
22 Net assets or fund balances. Subtract line 21 from line 20	90,861.	99,269.

Part II Signature Block

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.

Signature of officer: **Paul Monville** Date: **03/24/15**
 Type or print name and title: **President**

Print/preparer's name: **Brian Palmer, CPA** Preparer's signature: _____ Date: **03/30/15** Check if self-employed PTIN: _____

Firm's name: **Brian Palmer, CPA, PA** Firm's EIN: **20-1181345**
 Firm's address: **2937 Bee Ridge Rd Ste 2 Sarasota FL 34239** Phone no.: **(941) 922-4744**

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-18? If 'Yes,' complete Schedule C, Part III.		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.		X
b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.		X
c Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASO 740)? If 'Yes,' complete Schedule D, Part X.		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII.	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV.		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions).	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 8a? If 'Yes,' complete Schedule G, Part III.		X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

Do not include amounts reported on lines 5b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	33,313.	33,313.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	74,009.	18,502.	55,507.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.				
8 Pension plan accruals and contributions (include section 401 (a) and 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.	29.	0.	29.	0.
11 Fees for services (non-employees):				
a Management.				
b Legal.	1,895.	1,895.	0.	0.
c Accounting.	3,175.	0.	3,175.	0.
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.	638,412.			638,412.
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	6,087.	0.	6,087.	0.
12 Advertising and promotion.				
13 Office expenses.	5,244.	0.	5,244.	0.
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.	2,395.	0.	2,395.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.				
23 Insurance.				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a State Registration & Corp Fees	4,651.	0.	4,651.	0.
b				
c				
d				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	769,210.	53,710.	77,088.	638,412.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2014

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

American Veterans Foundation

80-0273572

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|--|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input checked="" type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input checked="" type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Courtesy Call, Inc	Phone Solicitation		X	227,138.	192,974.	34,164.
2 J&J Marketing, LLC	Phone Solicitation		X	36,935.	29,418.	7,517.
3 Manacola Marketing, Inc.	Phone Solicitation		X	155,248.	133,185.	22,063.
4 Circle 3	Phone Solicitations		X	10,153.	8,593.	1,560.
5 Debbie Lopez	Phone Solicitations		X	25,218.	20,180.	5,038.
6 Held Marketing, LLC	Phone Solicitations		X	130,483.	103,559.	26,924.
7 Safety Communications, Inc.	Phone Solicitations		X	41,157.	33,354.	7,803.
8 Supplemental Security	Phone Solicitations		X	101,132.	80,505.	20,627.
9 Sunset Productions	Phone Solicitations		X	40,060.	32,184.	7,876.
10						
Total				767,524.	633,952.	133,572.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

- Alaska
 - Alabama
 - Arkansas
 - Arizona
 - California
 - Colorado
 - Connecticut
 - Delaware
 - Florida
 - Georgia
 - Idaho
- See Part I, Line 3 List of States Registered or Licensed to Solicit Funds

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	NONE (total number)	(add column (a) through column (c))
RECEIPTS	1	Gross receipts			
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)			
EXPENSES	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses			
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
	11	Net income summary. Subtract line 10 from line 3, column (d)			

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(add column (a) through column (c))
REVENUE	1	Gross revenue			
	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
EXPENSES	6	Volunteer labor	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If 'No,' explain:

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
 b If 'Yes,' explain:

11 Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Exhibit "8."

CT0153623
2013

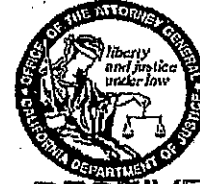
MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 446-2021

WEB SITE ADDRESS:
<http://ag.ca.gov/charities/>

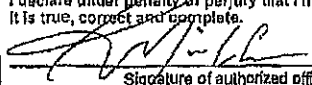
ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12585 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$600, plus interest, and/or fines or filing penalties as defined in Government Code section 12585.4. IRS extensions will be honored.



RECEIVED
Attorney General's Office

State Charity Registration Number <u>CT0153623</u>		Check if: <input type="checkbox"/> Change of address		MAY 14 2014	
Name of Organization <u>AMERICAN VETERANS FOUNDATION</u>		<input type="checkbox"/> Amended report		Registry of Charitable Trusts	
Address (Number and Street) <u>3737 S. Tuttle Ave.</u>		Corporate or Organization No. _____		Federal Employer I.D. No. <u>80-0273572</u>	
City or Town, State and ZIP Code <u>Sarasota, FL 34239</u>					
ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312) Make Check Payable to Attorney General's Registry of Charitable Trusts					
<u>Gross Annual Revenue</u>	<u>Fee</u>	<u>Gross Annual Revenue</u>	<u>Fee</u>	<u>Gross Annual Revenue</u>	<u>Fee</u>
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300
PART A - ACTIVITIES					
For your most recent full accounting period (beginning <u>01 / 01 / 2013</u> and ending <u>12 / 31 / 2013</u>) list:					
Gross annual revenue \$ <u>598768.00</u>		Total assets \$ <u>90861.00</u>			
PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT					
Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.					
1.	During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	Yes	No		
		<input type="checkbox"/>	<input checked="" type="checkbox"/>		
2.	During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
3.	During this reporting period, did non-program expenditures exceed 50% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4.	During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
5.	During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
6.	During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
7.	During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
8.	Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
9.	Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Organization's area code and telephone number (<u>888</u>) <u>556</u> <u>8812</u>					
Organization's e-mail address <u>amvetsfoundation@aol.com</u>					
I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.					
 Signature of authorized officer		<u>Paul Morville</u> Printed Name		<u>President</u> Title	
				<u>5/12/2014</u> Date	

340792 \$75

RRF-1 (3-05)

Exhibit "9."

CT0153623
2013

Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning **2013**, and ending **2013**

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization **American Veterans Foundation**
 Doing Business As _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite _____
3737 S. Turtle Ave.
 City or town, state or province, county, and ZIP or foreign postal code
Sarasota FL 34239

D Employer identification number **80-0273572**
E Telephone number **(888) 556-8812**
G Gross receipts \$ **598,768.**

F Name and address of principal officer
Paul Monville 1035 Bee Creek Dr Ste 613 Woodstock FL 30189

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If No, attach a list (see instructions)

I Tax-exempt status 1501(c)(3) 501(c) _____ (insert no.) 4947(b)(1) or 527

J Website: **N/A**

K Form of organization Corporation Trust Association Other _____
L Year of formation: **2009** **M** State of legal domicile: **FL**

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Assist veterans who are homeless or in jeopardy of becoming homeless, providing patients in veterans homes with toiletries, clothing, books, games and other items; providing comfort and "We Care" packages to deployed troops.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	1
	6 Total number of volunteers (estimate if necessary)	5	4
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8 Contributions and grants (Part VII, line 1h)	410.	175.
	9 Program service revenue (Part VII, line 2g)		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	46.	4.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	652,494.	598,589.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	652,950.	598,768.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	34,856.	32,179.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 6-10)	72,867.	61,227.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	530,978.	484,590.
	b Total fundraising expenses (Part IX, column (D), line 25) -	484,590.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17,011.	19,802.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 18)	655,712.	597,798.	
19 Revenue less expenses. Subtract line 18 from line 12	-2,762.	970.	
Net Assets or Fund Balances	20 Total assets (Part X, line 18)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	92,903.	92,739.
	22 Net assets or fund balances. Subtract line 21 from line 20	3,012.	1,878.
Part II Signature Block		Registry of Charitable trusts	

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.

Sign Here: **Paul Monville**, President
 Signature of officer: _____ Date: **03/31/14**

Paid Preparer Use Only: **Brian Palmer, CPA**, Preparer's signature: _____ Date: **04/09/14**
 Firm's name: **Brian Palmer, CPA, PA**
 Firm's address: **2937 Bee Ridge Rd Ste 2 Sarasota FL 34239**
 Firm's EIN: **20-1181345**
 Phone no.: **(941) 922-4744**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.	11a	X
b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.	11b	X
c Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.	11f	X
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII.	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.	13	X
14 a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV.	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV.	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 13a? If 'Yes,' complete Schedule G, Part I (see instructions).	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.	19	X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.	20	X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

Do not include amounts reported on lines 6b, 7b, 9b, 9c, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	32,179.	32,179.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	61,163.	15,290.	45,873.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(b)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 408(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	64.	0.	64.	0.
11 Fees for services (non-employees):				
a Management				
b Legal	5,371.	5,371.	0.	0.
c Accounting	3,200.	0.	3,200.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	484,590.			484,590.
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	2,126.	0.	2,126.	0.
12 Advertising and promotion				
13 Office expenses	3,659.	0.	3,659.	0.
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	2,131.	0.	2,131.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a State Registration & Corp Fees	3,315.	0.	3,315.	0.
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e.	597,798.	52,840.	60,368.	484,590.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
 * Attach to Form 990 or Form 990-EZ. * See separate instructions.
 * Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization

American Veterans Foundation

Employer identification number

80-0273572

Part I Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
 b Internet and email solicitations
 c Phone solicitations
 d In-person solicitations
 e Solicitation of non-government grants
 f Solicitation of government grants
 g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser (listed in column (i))	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Independent Marketing Solutions, Inc	Phone Solicitation		X	16,972	12,914	4,058
2 Telequal, LLC	Phone Solicitation		X	72,892	59,335	13,557
3 Manacola Marketing, Inc	Phone Solicitation		X	197,710	167,629	30,081
4 Circle 3	Phone Solicitation		X	23,037	18,883	4,153
5 Debbie Lopez	Phone Solicitation		X	34,502	27,602	6,900
6 Held Marketing, LLC	Phone Solicitation		X	120,678	92,864	27,814
7 Safety Communications, Inc	Phone Solicitation		X	19,079	16,847	2,232
8 Supplemental Security	Phone Solicitation		X	98,026	74,951	23,075
9						
10						
Total				582,896	471,026	111,870

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

- Alabama _____
 California _____
 Colorado _____
 Connecticut _____
 Georgia _____
 Iowa _____
 Idaho _____
 Illinois _____
 Indiana _____
 Kansas _____
 See Part I, Line 3 List of States Registered or Licensed to Solicit Funds

Exhibit "10."

CT0153623
2012

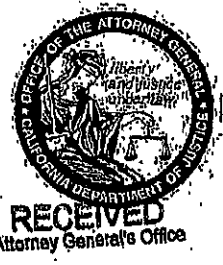
MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021

WEB SITE ADDRESS:
<http://ag.ca.gov/charities/>

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



State Charity Registration Number <u>CT0153623</u> AMERICAN VETERANS FOUNDATION Name of Organization <u>3737 S. Tuttle Ave.</u> Address (Number and Street) <u>Sarasota, Florida 34239</u> City or Town, State and ZIP Code	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. _____ Federal Employer I.D. No. <u>80-0273572</u>
--	--

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)
Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between 100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A - ACTIVITIES

For your most recent full accounting period (beginning 01 / 01 / 2012 ending 12 / 31 / 2012) list:
 Gross annual revenue \$ 652,850.00 Total assets \$ 89,891.00

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. During this reporting period, did non-program expenditures exceed 60% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Organization's area code and telephone number (888) 556 8812
 Organization's e-mail address amvetsfoundation@aol.com

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Paul Monville
Signature of authorized officer
Paul Monville
Printed Name
President
Title
04/09/2013
Date

OT 282090
\$75

CALIFORNIA

RRF-1 FORM ATTACHMENT

5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.

The Campaign Center, Inc. (out of business)
2511 W. 3rd Street, Suite 2
Bloomington, IN 47404
(812) 336-1657

Exhibit "11."

0T6153623
2012

Form **990**

OMB No. 1545-0047

Return of Organization Exempt From Income Tax

2012

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 2012 calendar year, or tax year beginning 2012, and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization American Veterans Foundation
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 3737 S. Tuttle Ave.
 City, town or country State ZIP code + 4
 Sarasota FL 34239

D Employer Identification Number
80-0273572

E Telephone number
(888) 556-8812

G Gross receipts \$ 652,950

F Name and address of principal officer:
 Paul Monville 1025 Rose Creek Dr Ste 620 Woodstock FL 30189

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? If "No," attach a list. (see instructions) Yes No

I Tax-exempt status 501(c)(3) 501(c) () (Insert no.) 4947(a)(1) or 527

J Website: N/A **H(c)** Group exemption number

K Form of organization: Corporation Trust Association Other

L Year of formation: 2009 **M State of legal domicile:** FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Assist veterans who are homeless or in jeopardy of becoming homeless, providing patients in veterans homes with toiletries, clothing, books, games and other items, providing comfort and "We Care" packages to deployed troops.			
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	1
	6 Total number of volunteers (estimate if necessary)	6	4
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	7b Net unrelated business taxable income from Form 990-T, line 34	7b	
			RECEIVED Attorney General's Office APR 12 2013 Registry of Charitable Trusts
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 587	Current Year 410
	9 Program service revenue (Part VIII, line 2g)		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	104	46
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	646,977	652,494
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	647,668	652,950
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	28,700	34,856
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	74,976	72,867
	16a Professional fundraising fees (Part IX, column (A), line 11e)	457,109	530,978
	b Total fundraising expenses (Part IX, column (D), line 25)	530,978	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24a)	106,827	17,011
Net Assets or Fund Balances	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	667,312	655,712
	19 Revenue less expenses. Subtract line 18 from line 12	-19,644	-2,762
	20 Total assets (Part X, line 16)	Beginning of Current Year 95,074	End of Year 92,903
	21 Total liabilities (Part X, line 26)	2,483	3,012
22 Net assets or fund balances. Subtract line 21 from line 20	92,591	89,891	

Part II Signature Block

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 information of which preparer has any knowledge.

Signature of officer: *Paul Monville* Date: 4/3/13

Paul Monville President

Print/Type preparer's name: Brian Palmer, CPA Preparer's signature: [Signature] Date: 04/03/13 Check if self-employed PTIN

Firm's name: Brian Palmer, CPA, PA Firm's EIN: 20-1181345

Firm's address: 2937 Bee Ridge Rd Ste 2 Sarasota FL 34239 Phone no. (941) 922-4744

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

BAA For Paperwork Reduction Act Notice, see the separate instructions. TEEA0101 08/08/12 Form 990 (2012)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.		X
4 Section 501(c)(3) organizations: Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings' and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.		X
b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.		X
c Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII.	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV.		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions).	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.		X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	34,856.	34,856.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 18				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	68,003.	17,001.	51,002.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(o)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	4,848.	0.	4,848.	0.
10 Payroll taxes	16.	0.	16.	0.
11 Fees for services (non-employees):				
a Management				
b Legal	2,277.	2,277.	0.	0.
c Accounting	4,215.	0.	4,215.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	530,978.			530,978.
f Investment management fees				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O)	2,540.	0.	2,540.	0.
12 Advertising and promotion				
13 Office expenses	2,370.	0.	2,370.	0.
14 Information technology				
15 Royalties				
16 Occupancy	2,400.	0.	2,400.	0.
17 Travel	965.	0.	965.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a State Registration	1,395.	0.	1,395.	0.
b Corp. Fee	317.	0.	317.	0.
c Business Registration	35.	0.	35.	0.
d Franchise Tax	27.	0.	27.	0.
e All other expenses	470.	0.	470.	0.
25 Total functional expenses. Add lines 1 through 24e.	655,712.	54,134.	70,600.	530,978.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 956-720).				

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2012

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
 Attach to Form 990 or Form 990-EZ. See separate instructions.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

American Veterans Foundation

80-0273572

Part I Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i).	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Independent Marketing Solutions, Inc	Phone Solicitation		X	70,452.	56,470.	13,982.
2 Telequal, LLC	Phone Solicitation		X	310,921.	247,004.	63,917.
3 The Campaign Center, Inc.	Phone Solicitation		X	20,830.	16,776.	4,054.
4 Menacola Marketing, Inc.	Phone Solicitation		X	201,547.	166,475.	35,072.
5 Circle 3	Phone Solicitations		X	39,708.	31,293.	8,415.
6						
7						
8						
9						
10						
Total				643,458.	518,018.	125,440.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

- Alabama
- California
- Colorado
- Connecticut
- Georgia
- Iowa
- Idaho
- Illinois
- Indiana

Kansas

See Part I, Line 3 List of States Registered or Licensed to Solicit Funds

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		(event type)	(event type)	NONE (total number).	(add column (a) through column (c))	
RECEIPTS	1	Gross receipts				
	2	Less: Charitable contributions				
	3	Gross income (line 1 minus line 2)				
EXPENSES	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses				
	10	Direct expense summary. Add lines 4 through 9 in column (d)				
	11	Net income summary. Combine line 3, column (d), and line 10				

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming	
					(add column (a) through column (c))	
RECEIPTS	1	Gross revenue				
	EXPENSES	2	Cash prizes			
		3	Non-cash prizes			
		4	Rent/facility costs			
		5	Other direct expenses			
6	Volunteer labor	Yes _____ % No _____ %	Yes _____ % No _____ %	Yes _____ % No _____ %		
7	Direct expense summary. Add lines 2 through 5 in column (d)					
8	Net gaming income summary. Combine lines 1, column (d) and line 7					

9 Enter the state(s) in which the organization operates gaming activities:
 a Is the organization licensed to operate gaming activities in each of these states? Yes No
 b If 'No,' explain:

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
 b If 'Yes,' explain:

11 Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If 'Yes,' enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (ii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Exhibit "12."

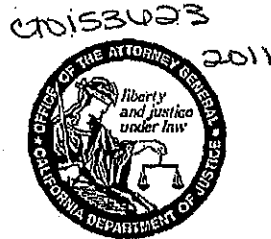
MAIL TO:
 Registry of Charitable Trusts
 P.O. Box 903447
 Sacramento, CA 94203-4470
 Telephone: (916) 445-2021

WEB SITE ADDRESS:
<http://ag.ca.gov/charities/>

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
 11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



RECEIVED
 Attorney General's Office

MAY 25 2012

State Charly Registration Number <u>CT0153623</u> AMERICAN VETERANS FOUNDATION Name of Organization <u>3737 S. TUTTLE AVENUE</u> Address (Number and Street) <u>SARASOTA, FL 34239</u> City or Town, State and ZIP Code	Check if: <input checked="" type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization <u>Registry of Charitable Trusts</u> Federal Employer I.D. No. <u>80-0273572</u>
--	--

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)
 Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between 100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A - ACTIVITIES

For your most recent full accounting period (beginning 01 / 01 / 2011 ending 12 / 31 / 2011) list:

Gross annual revenue \$ 647,668.00 Total assets \$ 92,591.00

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Organization's area code and telephone number (888) 556 8812
 Organization's e-mail address amvetsfoundation@aol.com

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Paul Monville
President
5/22/2012
Printed Name
Title
Date

240391 \$75

Exhibit "13."

CP0153023 2011

Form **990**

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)

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

OMB No. 1545-0047

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2011 calendar year, or tax year beginning 2011, and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization American Veterans Foundation
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street add) Room/suite
 1025 Rose Creek Drive Ste 620 Box 328
 City, town or county State ZIP code + 4
 Woodstock GA 30189

D Employer identification number 80-0273572

E Telephone number (888) 556-8812

F Name and address of principal officer:
 Paul Monville 1025 Rose Creek Dr Ste 620 Woodstock FL 30189

G Gross receipts \$ 647,668.

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: N/A **H(c)** Group exemption number

K Form of organization: Corporation Trust Association Other **L Year of formation:** 2009 **M State of legal domicile:** GA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Assist veterans who are homeless or in jeopardy of becoming homeless, providing patients in veterans homes with toiletries, clothing, books, games and other items; providing comfort and "We Care" packages to deployed troops.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) 3 5

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 5

5 Total number of individuals employed in calendar year 2011 (Part V, line 2a) MAY 25 2012 6 1

6 Total number of volunteers (estimate if necessary) 8 4

7 a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0

7 b Net unrelated business taxable income from Form 990-T, line 34 7b 0

	Revenue	
	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	810.	587.
9 Program service revenue (Part VIII, line 2g)		
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	877.	104.
11 Other revenue (Part VIII, column (A), lines 5, 6c, 8c, 9c, 10c, and 11a)	588,691.	646,977.
12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	590,378.	647,668.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	17,953.	28,700.
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	54,297.	74,976.
16 a Professional fundraising fees (Part IX, column (A), line 11a)	412,984.	457,109.
b Total fundraising expenses (Part IX, column (D), line 25) ▶	537,387.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	80,972.	106,527.
18 Total expenses. Add lines 16-17 (must equal Part IX, column (A), line 25)	566,206.	667,312.
19 Revenue less expenses. Subtract line 18 from line 12	24,172.	19,644.
20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	112,235.	95,074.
	21 Total liabilities (Part X, line 26)	0.
22 Net assets or fund balances. Subtract line 21 from line 20	112,235.	92,591.

Part II Signature Block

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.

Sign Here
 Signature of officer: *Paul Monville* Date: 03/23/12
 Paul Monville President
 Type or print name and title.

Paid Preparer Use Only
 Print/type preparer's name: Brian Palmer, CPA Preparer's signature: [Signature] Date: 04/23/12 Check if self-employed PTIN:
 Firm's name: Brian Palmer, CPA, PA Firm's EIN: 20-1181345
 Firm's address: 2937 Bee Ridge Rd Ste 2 Sarasota FL 34239 Phone no. (941) 922-4744

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

BAA For Paperwork Reduction Act Notice, see the separate Instructions.

TEEA0101 07/08/11

Form 990 (2011)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see Instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.		X
5 Is the organization a section 501(c)(4), 501(c)(6), or 501(c)(29) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.		
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.		X
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.		X
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV.		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see Instructions).	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.		X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	28,700.	28,700.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	68,724.	17,181.	51,543.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	6,252.	0.	6,252.	0.
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management	11,974.	0.	0.	11,974.
b Legal	18,941.	2,000.	16,941.	0.
c Accounting	1,925.	0.	1,925.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	457,109.			457,109.
f Investment management fees				
g Other	1,076.	0.	1,076.	0.
12 Advertising and promotion	68,304.	0.	0.	68,304.
13 Office expenses	2,400.	0.	2,400.	0.
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	200.	0.	200.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a State Registration	1,275.	0.	1,275.	0.
b Corp Fee	322.	0.	322.	0.
c Business Registration	110.	0.	110.	0.
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	667,312.	47,881.	82,044.	537,387.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2011

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Open to Public Inspection

Name of the organization

American Veterans Foundation

Employer identification number

80-0273572

Part I Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Independent Marketing Solutions, Inc	Phone Solicitation		X	112,176.	89,415.	22,761.
2 Telequal, LLC	Phone Solicitation		X	225,717.	180,884.	44,833.
3 The Campaign Center, Inc.	Phone Solicitation		X	101,685.	86,466.	15,219.
4 Menacola Marketing, Inc.	Phone Solicitation		X	194,807.	163,185.	31,622.
5						
6						
7						
8						
9						
10						
Total				634,385.	519,950.	114,435.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

- Alabama
 - California
 - Colorado
 - Connecticut
 - Georgia
 - Iowa
 - Idaho
 - Illinois
 - Indiana
 - Kansas
- See Part I, Line 3 List of States Registered or Licensed to Solicit Funds

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add column (a) through column (c))
	(event type)	(event type)	NONE (total number)	
1	Gross receipts			
2	Less: Charitable contributions			
3	Gross income (line 1 minus line 2)			
DIRECT EXPENSES	4	Cash prizes		
	5	Noncash prizes		
	6	Rent/facility costs		
	7	Food and beverages		
	8	Entertainment		
	9	Other direct expenses		
	10	Direct expense summary. Add lines 4 through 9 in column (d)		
11	Net income summary. Combine line 3, column (d), and line 10			

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 8a.

REVENUE	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
1	Gross revenue			
DIRECT EXPENSES	2	Cash prizes		
	3	Non-cash prizes		
	4	Rent/facility costs		
	5	Other direct expenses		
6	Volunteer labor	Yes _____ % No	Yes _____ % No	Yes _____ % No
7	Direct expense summary. Add lines 2 through 5 in column (d)			
8	Net gaming income summary. Combine lines 1, column (d) and line 7			

9 Enter the state(s) in which the organization operates gaming activities: _____
 a Is the organization licensed to operate gaming activities in each of these states? Yes No
 b If 'No,' explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
 b If 'Yes,' explain: _____

Exhibit "14."

MAIL TO:
 Registry of Charitable Trusts
 P.O. Box 903447
 Sacramento, CA 94203-4470
 Telephone: (916) 445-2021

WEB SITE ADDRESS:
<http://ag.ca.gov/charities/>

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
 11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



CT 0153623
 2010

RECEIVED
 MAY 10 9 2011
 Attorney General's Office

State Charity Registration Number <u>CT0153623</u> American Veterans Foundation <hr/> Name of Organization <u>1025 Rose Creek Dr., Suite 620, Rm. 328</u> Address (Number and Street) <u>Woodstock, GA 30189-6795</u> City or Town, State and ZIP Code	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. _____ Federal Employer I.D. No. <u>80-0273672</u>
--	--

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312).
 Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between 100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A - ACTIVITIES

For your most recent full accounting period (beginning 01 / 01 / 10 ending 12 / 31 / 10) list:

Gross annual revenue \$ 590378.00 Total assets \$ 112235.00

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Organization's area code and telephone number (888) 556 8812
 Organization's e-mail address amvetsfoundation@aol.com

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

	Paul Monville	President	5/4/2011
Signature of authorized officer	Printed Name	Title	Date

186330
 75.00
 ✓

CALIFORNIA
RRF-1 FORM ATTACHMENT

1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?

Yes, Paul Monville, President / Executive Director was loaned (with permission of the Board of Directors) \$24,499.80 on July 17, 2010. Mr. Monville signed a Promissory Note (attached) whereby he paid \$12,249.90 plus interest at 6% in the amount of \$735.10 on December 16, 2010. Pursuant to the Promissory Note he will pay the balance of \$12,249.90 plus 6% interest by December 31, 2011.

5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.

The Campaign Center, Inc.
2511 W. 3rd Street, Suite 2
Bloomington, IN 47404
(812) 336-1657

Exhibit "15."

Form **990**

OT 0153623 2010
OMB No. 1545-0047

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)

2010

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 2010 calendar year, or tax year beginning , 2010, and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization American Veterans Foundation		D Employer Identification Number 80-0273572
	Doing Business As		E Telephone number (888) 556-8812
	Number and street (or P.O. box if mail is not delivered to street add) Room/suite		G Gross receipts \$ 590,378.
	1025 Rose Creek Drive Ste 620 Box 328		
	City, town or country State ZIP code +4		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Woodstock GA 30189		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. (see instructions)	
F Name and address of principal officer: Paul Monville 1025 Rose Creek Dr Ste Woodstock FL 30189		H(c) Group exemption number	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: N/A			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 2009 M State of legal domicile: GA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Assist veterans who are homeless or in jeopardy of becoming homeless, providing patients in veterans homes with toiletries, clothing, books, games and other items; providing comfort and "We Care" packages to deployed troops.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3 5	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 5	
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2)	5 2	
	6 Total number of volunteers (estimate if necessary)	6 4	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.	
b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	635.	810.
	9 Program service revenue (Part VIII, line 2g)		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		877.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	576,375.	588,691.
	12 Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12)	577,010.	590,378.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	15,506.	17,953.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		54,297.
	16a Professional fundraising fees (Part IX, column (A), line 11a)	405,605.	412,984.
	b Total fundraising expenses (Part IX, column (D), line 25)	479,984.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	67,836.	80,972.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	488,947.	566,206.	
19 Revenue less expenses. Subtract line 18 from line 12	88,063.	24,172.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 88,063.	End of Year 112,235.
	21 Total liabilities (Part X, line 26)	0.	0.
	22 Net assets or fund balances. Subtract line 21 from line 20	88,063.	112,235.

Part II Signature Block

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.

Sign Here	Signature of officer <i>Paul Monville</i>	Date 03/25/11			
	Type or print name and title Paul Monville President				
Paid Preparer Use Only	Print/type preparer's name Brian Palmer, CPA	Preparer's signature <i>Brian Palmer</i>	Date 03/28/11	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name Brian Palmer, CPA, PA	Firm's EIN			
	Firm's address 2937 Bee Ridge Rd Ste 2 Sarasota FL 34239	Phone no. (941) 922-4744			
	May the IRS discuss this return with the preparer shown above? (see instructions)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		X
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 a Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	17,953.	17,953.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	34,452.	0.	34,452.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	12,111.	0.	12,111.	0.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	7,734.	0.	7,734.	0.
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management	5,290.	0.	0.	5,290.
b Legal	2,500.	0.	2,500.	0.
c Accounting	2,625.	0.	2,625.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	412,984.			412,984.
f Investment management fees				
g Other	2,023.	0.	2,023.	0.
12 Advertising and promotion	61,710.	0.	0.	61,710.
13 Office expenses	4,127.	0.	4,127.	0.
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	1,110.	0.	1,110.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a State Registration	1,235.	0.	1,235.	0.
b Corp Fee	352.	0.	352.	0.
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	566,206.	17,953.	68,269.	479,984.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2010

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ. See separate instructions.

Open to Public Inspection

Name of the organization

American Veterans Foundation

Employer identification number

80-0273572

Part I Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Independent Marketing Solutions, Inc	Phone Solicitat		X	108,316.	88,539.	19,777.
2 Lino's, Inc	Phone Solicitat		X	49,578.	38,416.	11,162.
3 Telequal, LLC	Phone Solicitat		X	248,745.	198,211.	50,534.
4 The Campaign Center, Inc.	Phone Solicitat		X	175,577.	149,528.	26,049.
5						
6						
7						
8						
9						
10						
Total				582,216.	474,694.	107,522.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

- Alabama
- California
- Colorado
- Georgia
- Illinois
- Indiana
- Kansas
- Missouri
- See Part I, Line 3 List of States Registered or Licensed to Solicit Funds

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6a. List events with gross receipts greater than \$5,000.

	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add column (a) through column (c))
	(event type)	(event type)	NONE (total number)	
REVENUE				
1 Gross receipts				
2 Less: Charitable contributions				
3 Gross income (line 1 minus line 2)				
EXPENSES				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses				
10 Direct expense summary. Add lines 4- through 9 in column (c)				
11 Net income summary. Combine line 3, column (d), and line 10				

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming. (add column (a) through column (c))
REVENUE				
1 Gross revenue				
EXPENSES				
2 Cash prizes				
3 Non-cash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	Yes _____ % No	Yes _____ % No	Yes _____ % No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				
8 Net gaming income summary. Combine lines 1, column (d) and line 7				

9 Enter the state(s) in which the organization operates gaming activities: _____
 a Is the organization licensed to operate gaming activities in each of these states? Yes No
 b If 'No,' explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
 b If 'Yes,' explain: _____

Exhibit "16."

2

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 446-2021

WEB SITE ADDRESS:
www.ca.gov/charities/

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



RECEIVED
Attorney General's Office

State Charity Registration Number: <u>CT0153623</u>	Check If: <input type="checkbox"/> Change of address	MAY 24 2010
American Veterans Foundation	<input type="checkbox"/> Amended report	Registry of Charitable Trusts
Name of Organization: <u>1025 Rose Creek Dr., Suite 620, Rm. 328</u>	Corporate or Organization No. _____	
Address (Number and Street): <u>Woodstock, GA 30189-8795</u>	Federal Employer I.D. No. <u>80-0273572</u>	
City or Town, State and ZIP Code		

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312) Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between 100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A - ACTIVITIES

For your most recent full accounting period (beginning 01 / 01 / 09 ending 12 / 31 / 09) list:

Gross annual revenue \$ 577,010.22 Total assets \$ 88,063.15

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. During this reporting period, did non-program expenditures exceed 60% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Organization's area code and telephone number (888) 556 8812

Organization's e-mail address amvetsfoundation@aol.com

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

	Paul Monville	President	5/19/2010
Signature of authorized officer	Printed Name	Title	Date

#139942
\$75

CALIFORNIA RRF1 ATTACHMENT

Question #5 Answer

The Campaign Center, Inc.
Mr. Jon Wright
2511 W. 3rd Street, Suite 2
Bloomington, IN 47404
(812) 336-1657

Exhibit "17."

40153623

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Form 990

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)

OMB No. 1545-0047

2009

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

For the 2009 calendar year, or tax year beginning 2009, and ending

Form 990 header section including: B Check if applicable, C Name of organization (American Veterans Foundation), D Employer identification number (80-0273572), E Telephone number ((888) 556-8812), F Name and address of principal officer (Paul Monville), G Gross receipts (\$ 577,010), I Tax-exempt status (501(c)(3)), J Website (N/A), K Form of organization (Corporation), L Year of formation (2009), M State of legal domicile (GA).

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission...; 2-7a Activities & Governance; 8-12 Revenue; 13-19 Expenses; 20-22 Net Assets or Fund Balances.

Part II Signature Block

Sign Here section: Under penalties of perjury, I declare that I have examined this return... Signature of officer: Paul Monville, President, dated 03/29/10.

Paid Preparer's Use Only section: Preparer's signature: Brian Palmer, CPA, dated 04/02/10. Firm's name: 2937 Bee Ridge Rd Ste 2, Sarasota, FL 34239. Preparer's identifying number: 20-1181345.

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [] No

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		X
• Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		
• Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		
• Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		
• Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If 'Yes,' complete Schedule D, Part X		
12 Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	X	
12A Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11a? If 'Yes,' complete Schedule G, Part I	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII:	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	15,506.	15,506.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(b)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(a) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	1,100.	0.	1,100.	0.
d Lobbying				
e Prof fundraising svcs. See Part IV, ln 17	405,605.			405,605.
f Investment management fees				
g Other				
12 Advertising and promotion	60,608.	0.	0.	60,608.
13 Office expenses	5,210.	0.	5,210.	0.
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	455.	0.	455.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Registration & Setup	329.	0.	329.	0.
b Sales Tax	134.	0.	134.	0.
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	488,947.	15,506.	7,228.	466,213.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

	(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))
	(event type)	(event type)	NONE (total number)	
RECEIPTS				
1 Gross receipts				
2 Less: Charitable contributions				
3 Gross income (line 1 minus line 2)				
EXPENSES				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses				
10 Direct expense summary. Add lines 4 through 9 in column (d)				
11 Net income summary. Combine lines 3, column (d) and line 10				

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
REVENUE				
1 Gross revenue				
EXPENSES				
2 Cash prizes				
3 Non-cash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	Yes _____ % No	Yes _____ % No	Yes _____ % No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				
8 Net gaming income summary. Combine lines 1, column (d) and line 7				

	YES	NO
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If 'No,' explain: _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If 'Yes,' explain: _____		
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

		YES	NO
13 Indicate the percentage of gaming activity operated in:			
a	The organization's facility 13a %		
b	An outside facility 13b %		
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
Name: ▶ _____			
Address: ▶ _____			
15a Does the organization have a contact with a third party from whom the organization receives gaming revenue? 15a			
b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____			
c If "Yes," enter name and address of the third party:			
Name: ▶ _____			
Address: ▶ _____			
16 Gaming manager information			
Name: ▶ _____			
Gaming manager compensation ▶ \$ _____			
Description of services provided: ▶ _____			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
17 Mandatory distributions			
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? 17a			
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ▶ \$ _____			