

**Short Form**

**Return of Organization Exempt From Income Tax**

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

**2019**

**Open to Public Inspection**

▶ Do not enter social security numbers on this form, as it may be made public.

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

**A For the 2019 calendar year, or tax year beginning** , 2019, and ending , 20

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization The Veterans' Council of St. Johns County, Inc.		<b>D</b> Employer identification number 27-1971825
	Number and street (or P.O. box if mail is not delivered to street address) PO Box 2117	Room/suite	<b>E</b> Telephone number (904) 687-5668
	City or town, state or province, country, and ZIP or foreign postal code St. Augustine, FL 32085-2117		<b>F</b> Group Exemption Number ▶

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

**I Website:** ▶ <http://veteranscouncilsjc.org/>

**J Tax-exempt status** (check only one) –  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**K Form of organization:**  Corporation  Trust  Association  Other \_\_\_\_\_

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$ 23,654

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

Check if the organization used Schedule O to respond to any question in this Part I . . . . .

Revenue	<b>1</b>	Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>		22,471
	<b>2</b>	Program service revenue including government fees and contracts . . . . .	<b>2</b>		0
	<b>3</b>	Membership dues and assessments . . . . .	<b>3</b>		0
	<b>4</b>	Investment income . . . . .	<b>4</b>		0
	<b>5a</b>	Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	0	
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	0	
	<b>c</b>	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a) . . . . .	<b>5c</b>		0
	<b>6</b>	Gaming and fundraising events:			
	<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>	683	
	<b>b</b>	Gross income from fundraising events (not including \$ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	<b>6b</b>	0	
<b>c</b>	Less: direct expenses from gaming and fundraising events . . . . .	<b>6c</b>	310		
<b>d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>		373	
<b>7a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>	0		
<b>b</b>	Less: cost of goods sold . . . . .	<b>7b</b>	0		
<b>c</b>	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a) . . . . .	<b>7c</b>		0	
<b>8</b>	Other revenue (describe in Schedule O) . . . . .	<b>8</b>		500	
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶	<b>9</b>		23,344	
Expenses	<b>10</b>	Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>		9,716
	<b>11</b>	Benefits paid to or for members . . . . .	<b>11</b>		0
	<b>12</b>	Salaries, other compensation, and employee benefits . . . . .	<b>12</b>		0
	<b>13</b>	Professional fees and other payments to independent contractors . . . . .	<b>13</b>		18
	<b>14</b>	Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>		826
	<b>15</b>	Printing, publications, postage, and shipping . . . . .	<b>15</b>		958
	<b>16</b>	Other expenses (describe in Schedule O) . . . . .	<b>16</b>		10,319
<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶	<b>17</b>		21,837	
Net Assets	<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 9) . . . . .	<b>18</b>		1,506
	<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>19</b>		35,237
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>		61
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . . ▶	<b>21</b>		36,894



Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V [X]

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38b If "Yes," complete Schedule L, Part II, and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40a section 4911; section 4912; section 4955
40b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I
40c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T
41 List the states with which a copy of this return is filed
42a The organization's books are in care of; Telephone no.; Located at; ZIP + 4
42b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country
42c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions

	Yes	No
<b>46</b> Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	46	<input checked="" type="checkbox"/>

**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
<b>47</b> 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 . . . . .	47	<input checked="" type="checkbox"/>
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	48	<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	49a	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .	49b	<input type="checkbox"/>

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

**f** Total number of other employees paid over \$100,000 . . . . . ▶ 0

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

**d** Total number of other independent contractors each receiving over \$100,000 . . . . . ▶ 0

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ▶  Yes  No

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

<b>Sign Here</b>		4/17/2020
	Signature of officer	Date
	John Mountcastle, Treasurer	
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no. ▶			

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶  Yes  No

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

<b>Name of the organization</b> The Veterans' Council of St. Johns County, Inc.	<b>Employer identification number</b> 27-1971825
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10  An organization that normally receives: (1) more than 33<sup>1</sup>/<sub>3</sub>% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33<sup>1</sup>/<sub>3</sub>% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	44,538	35,494	28,812	62,764	17,471	189,079
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	0	0	0	0	0	0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	250	250	250	250	250	1,250
<b>4 Total.</b> Add lines 1 through 3 . . . . .	44,788	35,744	29,062	63,014	17,721	190,329
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						70,348
<b>6 Public support.</b> Subtract line 5 from line 4						119,981

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4 . . . . .	44,788	35,744	29,062	63,014	17,721	190,329
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	0	0	0	0	0	0
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .	500	500	800	200	500	2,500
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	170	226	215	277	373	1,261
<b>11 Total support.</b> Add lines 7 through 10						194,090
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .				<b>12</b>		0
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	61.8 %
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	56.7 %
<b>16a 33 1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19a 33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .

**b 33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . .

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
3b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
4b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
4c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
5b	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
9b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	<b>11a</b>	
<b>b</b> A family member of a person described in (a) above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>	<b>11c</b>	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	<b>1</b>	
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	<b>1</b>	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	<b>1</b>	
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	<b>2</b>	
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	<b>3</b>	

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> Activities Test. <b>Answer (a) and (b) below.</b>		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	<b>2a</b>	
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	<b>2b</b>	
<b>3</b> Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>	<b>3a</b>	
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	<b>3b</b>	

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A—Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3.	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		
<b>Section B—Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
<b>a</b> Average monthly value of securities	<b>1a</b>		
<b>b</b> Average monthly cash balances	<b>1b</b>		
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
<b>2</b> Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d.	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by .035.	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
<b>Section C—Distributable Amount</b>			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>		
<b>2</b> Enter 85% of line 1.	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3.	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>		
<b>7</b> <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			





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

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2019**

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
 ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**Open to Public Inspection**

**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <i>The Veterans' Council of St. Johns County, Inc.</i>	Employer identification number <i>27-1971825</i>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) . . . . . ▶ \$ 0
- 3 Volunteer hours for political campaign activities (see instructions) . . . . . 100

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . ▶ \$ 0
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ▶ \$ 0
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . .  Yes  No
- 4a Was a correction made? . . . . .  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . .  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	0													
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	0													
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b)	0													
<b>d</b>	Other exempt purpose expenditures	0													
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d)	0													
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	0													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f)	0													
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0-	0													
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0-	0													
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
<b>2a</b> Lobbying nontaxable amount	0	0	0	0	0
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					0
<b>c</b> Total lobbying expenditures	0	0	0	0	0
<b>d</b> Grassroots nontaxable amount	0	0	0	0	0
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					0
<b>f</b> Grassroots lobbying expenditures	0	0	0	0	0

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total. Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	<b>3</b>	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Please see Schedule O for responses to Part II-A.

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<b>SCHEDULE O</b> (Form 990 or 990-EZ)  Department of the Treasury Internal Revenue Service	<b>Supplemental Information to Form 990 or 990-EZ</b>  Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at <a href="http://www.irs.gov/form990">www.irs.gov/form990</a> .	OMB No. 1545-0047 <b>2019</b> <b>Open to Public Inspection</b>  Employer Identification Number <b>27-1971825</b>
Name of the Organization <b>The Veterans' Council of St. Johns County, Inc.</b>		

Form 990-EZ Part I	Some contributions were restricted to specific purposes. Funds received by purpose: <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:85%;">2019 Veterans' Day Events</td> <td style="text-align: right;">\$6,000</td> </tr> <tr> <td>2019 Veterans' Stand Down</td> <td style="text-align: right;">2,600</td> </tr> <tr> <td>Wreaths Across America</td> <td style="text-align: right;">60</td> </tr> <tr> <td>Veterans' Treatment Court</td> <td style="text-align: right;">6,300</td> </tr> <tr> <td>Veterans' Wishing Well Project on Plaza de la Constitucion</td> <td style="text-align: right;">2,500</td> </tr> <tr> <td style="text-align: right;">Total Temporarily or Permanently Restricted Contributions</td> <td style="text-align: right; border-top: 1px solid black;">\$17,460</td> </tr> <tr> <td>Unrestricted contributions</td> <td style="text-align: right;">5,011</td> </tr> <tr> <td style="text-align: right;">Total Contributions</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$22,471</td> </tr> </table>	2019 Veterans' Day Events	\$6,000	2019 Veterans' Stand Down	2,600	Wreaths Across America	60	Veterans' Treatment Court	6,300	Veterans' Wishing Well Project on Plaza de la Constitucion	2,500	Total Temporarily or Permanently Restricted Contributions	\$17,460	Unrestricted contributions	5,011	Total Contributions	\$22,471																
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Total Contributions	\$22,471																																
Form 990-EZ Part I Line 8	\$500 Newsletter and website advertising revenues were received in 2019. As this total is below the threshold requiring filing of IRS Form 990-T, that form has not been prepared and Form 990-EZ Part V Line 35 was answered as No.																																
Form 990-EZ Part I Line 10	Cash Grants and Similar Disbursements were made to and/or for the following: <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:85%;">Civil Rights Committee of St. Augustine, for plaque at Florida Atlantic Memorial, commemorating service of LtGen Bailey, USMC, a St. Augustine Native</td> <td style="text-align: right;">200</td> </tr> <tr> <td>Direct Assistance to families of Veterans in need</td> <td style="text-align: right;">1,032</td> </tr> <tr> <td>Direct Cash Assistance to St. Johns County Veterans' Treatment Court participants (\$941 Loan advance made in 2018, to be repaid in 2019 but forgiven before 2018 990-EZ was prepared, was reported on 2018 990-EZ as a grant)</td> <td style="text-align: right;">1,284</td> </tr> <tr> <td>Ground-breaking for St. Johns County Community-Based Outpatient Clinic</td> <td style="text-align: right;">100</td> </tr> <tr> <td>k9's for Warriors</td> <td style="text-align: right;">250</td> </tr> <tr> <td>Northeast Florida Chief Petty Officers' Association, for food assistance to active duty US Coast Guard members during federal shutdown</td> <td style="text-align: right;">500</td> </tr> <tr> <td>St. Johns County Veterans' Service Office, for Veterans' Stand Down</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Veterans' Day Program Events at Anastasia Baptist Church:</td> <td style="text-align: right;">0</td> </tr> <tr> <td>• Patriot Guard Riders, for VietNam Wall and Global War on Terror Wall</td> <td style="text-align: right;">1,600</td> </tr> <tr> <td>• Military Museum of North Florida \$300 for 2018 event, \$500 for 2019 event</td> <td style="text-align: right;">800</td> </tr> <tr> <td>• St. Augustine High School Choir</td> <td style="text-align: right;">300</td> </tr> <tr> <td>• A Guiding Light</td> <td style="text-align: right;">100</td> </tr> <tr> <td>Viet Nam Veterans of America Chapter 1084 for Toys for Tots</td> <td style="text-align: right;">150</td> </tr> <tr> <td>Viet Nam Veterans of America Chapter 1084 for U.S. Department of Veterans' Affairs ground-breaking for St. Johns County Community-Based Outpatient Clinic</td> <td style="text-align: right;">200</td> </tr> <tr> <td>Wreaths Across America</td> <td style="text-align: right;">100</td> </tr> <tr> <td style="text-align: right;">Net Total Cash Grants and Similar Disbursements made in 2019</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$8,616</td> </tr> </table>	Civil Rights Committee of St. Augustine, for plaque at Florida Atlantic Memorial, commemorating service of LtGen Bailey, USMC, a St. Augustine Native	200	Direct Assistance to families of Veterans in need	1,032	Direct Cash Assistance to St. Johns County Veterans' Treatment Court participants (\$941 Loan advance made in 2018, to be repaid in 2019 but forgiven before 2018 990-EZ was prepared, was reported on 2018 990-EZ as a grant)	1,284	Ground-breaking for St. Johns County Community-Based Outpatient Clinic	100	k9's for Warriors	250	Northeast Florida Chief Petty Officers' Association, for food assistance to active duty US Coast Guard members during federal shutdown	500	St. Johns County Veterans' Service Office, for Veterans' Stand Down	2,000	Veterans' Day Program Events at Anastasia Baptist Church:	0	• Patriot Guard Riders, for VietNam Wall and Global War on Terror Wall	1,600	• Military Museum of North Florida \$300 for 2018 event, \$500 for 2019 event	800	• St. Augustine High School Choir	300	• A Guiding Light	100	Viet Nam Veterans of America Chapter 1084 for Toys for Tots	150	Viet Nam Veterans of America Chapter 1084 for U.S. Department of Veterans' Affairs ground-breaking for St. Johns County Community-Based Outpatient Clinic	200	Wreaths Across America	100	Net Total Cash Grants and Similar Disbursements made in 2019	\$8,616
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Name of the Organization <b>The Veterans' Council of St. Johns County, Inc.</b>		

Form 990-EZ Part I Line 10 Continued	Gift Cards provided to the St. Johns County Veterans' Treatment Court Coordinator, for distribution as directed by the Court as incentives and rewards for Participants' compliance with the Veterans' Treatment Court programs.	1,100
	Total Cash Grants, Similar Disbursements and Gift Cards	\$9,716
Form 990-EZ Part I Line 13	Credit Card processing fees, incurred when donations were received by credit card or PayPal, treated as fund-raising expenses.	\$18
Form 990-EZ Part I Line 14	Depreciation (see Supplemental Information for Part II Line 24)  Sound System (while not directly applicable to exempt organizations, the Veterans' Council has made a "\$1.263(a)-1(f) de minimis safe harbor election")  Surge protector and heavy duty extension cord for speaker system	\$25  724  77
	Total Line 14	\$ 826
Form 990-EZ Part I Line 15	Postage  Printing and Copying  Supplies	\$65  782  111
	Total Line 15	\$958
Form 990-EZ Part I Line 16	Program Expenses:  Advertising and Promotion  American and POW/MIA Flags donated to local government agencies and to the Cecil Field POW/MIA's Chapel of the High Speed Pass  Braille Plaque with U.S. Flag for St. Augustine National Cemetery  Video Production for 2019 Veterans' Day Observances  Video duplication and distribution of past productions  Veterans' Stand Down: <ul style="list-style-type: none"> <li>• Food and Beverages for Homeless Veterans and Volunteers</li> <li>• Goods to supplement donations for Homeless Veterans, purchased through St. Johns County Veterans' Service Officer were reported on Line 10 as a grant of \$2,000</li> </ul> Veterans' Treatment Court: <ul style="list-style-type: none"> <li>• Challenge Coins, Dog Tags and similar incentives for Participants</li> <li>• Mentor Off-Site Training (\$1,683 Lodging, \$1,420 Per Diem, \$215 Mileage)</li> <li>• Mentor Uniforms</li> </ul>	495  548  500  500  160  488    1,465  3,318  527

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Form 990-EZ Part I Line 16 Continued	<b>Veterans' Day Events:</b> <ul style="list-style-type: none"> <li>• Anastasia Baptist Church support staff <span style="float: right;">300</span></li> <li>• Awards <span style="float: right;">70</span></li> <li>• Food and Beverages for Volunteers <span style="float: right;">132</span></li> <li>• Bringing Home the Wall (Replica of Viet Nam Wall rental), setup and takedown <span style="float: right;">1,600</span></li> <li>General and Administrative <span style="float: right;">0</span></li> <li>• Florida Registration Fees <span style="float: right;">136</span></li> <li>• Insurance <span style="float: right;">401</span></li> <li>• Post Office Box Rental <span style="float: right;">92</span></li> <li>• Trophies, Plaques and Recognition Awards <span style="float: right;">518</span></li> <li>• Website design and maintenance <span style="float: right;">669</span></li> </ul> <hr style="width: 100%; margin-left: 850px;"/> <div style="text-align: right;"><b>\$11,919</b></div>
Form 990-EZ Part I Line 20	<b>\$1 Rounding Adjustment</b> \$60 increase in cash when stale uncleared check was voided; vendor did not wish to be reimbursed.
Form 990-EZ Part II Line 22	Cash balances are as of Dec. 31, and are different from the balanced reported in the periodic monthly Treasurer's Reports filed with the Veterans' Council, which report transactions up to the day prior to the public meeting.
Form 990-EZ Part II Line 24	In January, 2016, the Veterans' Council was presented with the opportunity to purchase a public address system at a bargain price of \$213.82. The following depreciation was taken: 2016 \$42.76; 2017 \$68.42; 2018 \$41.05; 2019 \$24.63, Future depreciation: 2020 \$24.63; 2021 \$12.32. Eff. 1/1/19, the Veterans' Council adopted a "\$1.263(a)-1(f) de minimis safe harbor election")
Form 990-EZ Part II Line 26	<b>\$7 Priority Mail Postage</b> charged to Veterans' Council's credit card
Form 990-EZ Part III	Program expenses reported in this part are reported on the cash basis, and do not include the many hours contributed by unpaid volunteers to support the Veterans' Council's programs.
Form 990-EZ Part III Line 28	Assistance to the St. Johns County Veterans' Treatment Court and its' Participants \$2,384 Grants, \$7,694 Expense In conjunction with the <b>St. Johns County Courts of Florida's Seventh Judicial District</b> and Chapter 1084, Viet Nam Veterans of America, the Veterans' Council provides Mentors to assist Veterans who opt to be entered into the Veterans' Treatment Court (VTC) program and, where appropriate and approved by the Court, financial assistance to allow those

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Form 990-EZ Part III Line 28 Continued	<p>participants to meet their current obligations while undergoing prescribed treatment.</p> <p>Benefits to the community are best measured by the advantages inuring to those Veterans who have encountered the St. Johns County Criminal Justice System and who have chosen the more difficult path offered through the VTC with the goal of having their offense(s) reduced or expunged.</p> <p>Each Participant is paired with an unpaid Mentor, also a Veteran, who meets with the Participant frequently, and who serves as a confidant (Mentors do not share information shared by their Participant with the VTC). Mentors are available 24/7 to address any issues.</p> <p>Following best practices standards for diversionary courts, the VTC uses a variety of sanctions when Participants fail to comply with program requirements. Since inception, the Court has sanctioned eight participants with writing essays, mostly for alcohol or drug use. Five participants have received a jail sanction, usually 24-48 hours, for repeated alcohol/drug use or other significant violations. The Court carefully considers work and child care responsibilities when scheduling jail sanctions.</p> <p>One of the many conditions for participation is that the Veterans' Treatment Court be able to contact the Participant upon demand. To meet this requirement, the Veterans' Council provides cell phones to those Participants who do not have, and could not afford, cell phones, which also allow them to move forward in their employment and community endeavors. In 2019, the Veterans' Council also provided:</p> <ul style="list-style-type: none"> <li>• program-related transportation of a low-income participant.</li> <li>• participant incentives which are an integral part of the VTC program. These incentives include gift cards, for instance for food items and healthy recreational activities. The gift cards are awarded for achievement or given to participants to encourage them in their efforts. The incentives also include dog tags which commemorate phase promotions; and challenge coins awarded at graduation.</li> </ul> <p>As their lives change, of course, so does their impact on the community. Individuals who would very likely commit additional crimes, or continue to lead broken lives, burdening public resources, are set on the path to again becoming contributing members of society.</p> <p>As this is the third year of the Veterans' Treatment Court, the cumulative effects of the joint efforts of those involved since the Court became active in the first quarter of 2017 include:</p> <ul style="list-style-type: none"> <li>• 49 Veterans chose to become Participants in the St. Johns County Veterans' Treatment Court, rather than the criminal court system. For the three years the court has been in existence (2017 through 2019), VTC averaged approximately 25 participants.</li> <li>• Of the 49, 24 Participants successfully met their obligations and graduated</li> <li>• 2 Participants completed their period of probation and were "termed out" (i.e., not graduated)</li> <li>• 1 Participant failed to meet the Court's requirements and was returned to the criminal court system.</li> </ul>
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Form 990-EZ Part III Line 28 Continued	<p>Ages of participating veterans ranged from 26 to 72, with four veterans 65 or over. Conflict locations included Vietnam, Iraq and Afghanistan. Seven veterans were members of historically disadvantaged minorities. Three were female veterans.</p> <p>The Court staff has provided the following success stories. The Veterans Council has been VTC's true "battle buddy". The Veterans' Council's generous supporters have provided, among other assistance, challenge coins to give our participants and their mentors at graduation, acknowledging their accomplishment. The Veterans' Council, working with our volunteer mentors, have also provided aid directly to VTC Participants, including cell phones for Participants having no or very low income, with which they can communicate with the Court and family while inpatient treatment; and financial assistance to low-income participants, allowing them to enter residential treatment without fear of losing their homes, pets, and vehicles.</p> <p>Among the participants and graduates were:</p> <ul style="list-style-type: none"> <li>• A disabled combat veteran who had been unemployed for years, had a history of substance abuse, and committed a crime after self-medicating for PTSD. During his time in VTC, this veteran achieved a record of long-term sobriety, gained full-time employment, and explored educational options for different vocational tracks.</li> <li>• A veteran with an extensive felony record who has broken a long pattern of criminal activity and is successfully pursuing a vocational program using his military benefits.</li> <li>• A Vietnam combat veteran with repeated substance abuse related offenses. In VTC, this veteran regained his sobriety and reconnected to the community. He continues to find great satisfaction in the weekly volunteer work he began in the program.</li> </ul> <p>Veteran Council members attend every court; often bringing guests who are members of the military community. This moral support has greatly enhanced our participants' experience; letting them know they, and the court, are supported by the larger community and their fellow veterans.</p> <p>Our Veterans report that VTC has given them the sense of solidarity, accountability and direction they had in the military. They have noted that the attention and caring they receive from the VTC team members have been instrumental in their recovery.</p> <p>To enhance the ability of our Mentors to better address the needs of their respective Participants, the Veterans' Council, in conjunction with the <b>State of Florida's Seventh Judicial District</b>, organized a multi-day seminar, held in Melbourne, Florida, with nine local Mentors in attendance.</p> <p>Continuing into 2020 and future years, the VTC's Mission is to provide Veterans with:</p> <ul style="list-style-type: none"> <li>• A means to effectively address their legal charges.</li> <li>• A team experience and support structure similar to their military experience.</li> <li>• A safe and structured environment in which to pursue their recovery and maintain accountability.</li> <li>• Assistance to Veterans:</li> </ul>
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Form 990-EZ Part III Line 28 Continued	<ul style="list-style-type: none"> <li>○ Recover from substance abuse and maintain a sober lifestyle.</li> <li>○ Address mental health issues.</li> <li>○ Utilize their military benefits.</li> <li>○ Achieve educational and employment goals.</li> <li>○ Gain stable housing for those for whom homelessness is an issue.</li> </ul> <ul style="list-style-type: none"> <li>● Become fully re-integrated into the community.</li> </ul> <p>The Veterans' Council funded the following expenses:</p> <ul style="list-style-type: none"> <li>● \$ 250 Grant to a Veteran for transportation</li> <li>● \$1,034 Grant to a Veteran for needed repairs to his vehicle</li> <li>● \$1,100 Grant to Court in supermarket and gas station gift cards, used as incentives</li> <li>● \$1,465 Challenge Coins used as incentives</li> <li>● \$ 527 for Mentor uniforms</li> <li>● \$ 215 for mileage reimbursement for Mentors' attending Melbourne seminar</li> <li>● \$1,420 for per diem reimbursement for Mentors' attending Melbourne seminar</li> <li>● \$1,683 for lodging for Mentors' attending Melbourne seminar</li> </ul> <p>Subsequent Events:          In 2020, due to COVID-19 Pandemic amelioration efforts, the Court has waived some appearances by Participants, reduced the frequency of dedicated Court Sessions, and encouraged Participants and Mentors to comply with CDC guidelines when meeting. Four Participants graduated in 2020 prior to the filing of this information return. Many mentors, as well as the Veterans' Treatment Court Coordinator, have increased their contacts with Participants during this period of stress.</p>
Form 990-EZ Part III Line 29	<p>2019 Veterans' Day Observances          \$2,800 Grant, \$4,883 Expense</p> <p>To commemorate Veterans' Day and the 75<sup>th</sup> Anniversary of D-Day, the invasion of Normandy, France which led to the end of World War II, in conjunction with the Ancient City Chapter, Military Officers' Association of America, Inc., the Veterans' Council presented a well-attended Veterans' Day Program on the grounds of Anastasia Baptist Church. For this 2019 event, the Veterans' Council rented a traveling replica of the Viet Nam Wall (\$1,600 Grant) with a new addition, a Wall commemorating those Soldiers, Sailors, Marines and Airman lost since September 11, 2001. The Veterans' Council also gave a grant of \$300 the St. Augustine High School Choir, for their participation in this patriotic event, which featured guest speaker Judge Howard O. McGillin, Jr., Col. USA (ret), who also is the primary judge in the Veterans' Treatment Court. Judge McGillin delivered an outstanding accounting of the D-Day invasion from personal knowledge from his father who served in Patton's Army during the invasion.</p> <p>In additional, 2019 Grants of \$800 (\$300 discussed in 2018 but not paid until 2019) to the Military Museum of North Florida reimbursed that exempt organization for the costs of providing authentic military vehicles. A Guiding Light, Inc. received a \$100 grant for providing patriotic music prior to the event.</p>

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Form 990-EZ Part III Line 29 Continued	<p>Other expenses incurred for this event include:</p> <ul style="list-style-type: none"> <li>• \$500 for Video Production of this event</li> <li>• \$440 Printing and Publicity</li> <li>• \$401 Event Liability Insurance</li> <li>• \$310 Plaques and Trophies presented (\$240 for 2018 paid in 2019, \$70 for 2019)</li> <li>• \$300 Technical and Stage Support</li> <li>• \$132 Food and Beverages for Volunteers</li> </ul>
Form 990-EZ Part III Line 30	<p>2019 Veterans' Stand Down          \$2,000 Grant, \$2,488 Expense</p> <p>In conjunction with the St. Johns County Veterans' Service Office, St. Johns County Legal Services and Elks Lodge 829, the Veterans' Council hosted the annual Veterans' "Stand Down" on September 14, 2019, to benefit homeless Veterans, Veterans in need and other homeless persons in St. Johns County.</p> <p>While Military Surplus may only be distributed to qualified Veterans, much of the clothing is donated by those wishing to assist all the homeless in the county, and, after qualified Veterans have received their share, the remaining clothing is distributed to all who are in need. In addition to the clothing, tents and sleeping bags (military surplus), haircuts and showers were made available, with legal advice from St. Johns County Legal Services and assistance to Veterans in filing claims with the U.S. Department of Veterans' Affairs available. This year twenty-seven (27) homeless Honorably-Discharged Veterans and more than thirty (30) other homeless were greeted, received hot meals, haircuts and showers, counseled and given supplies (much-needed clothing, shoes and accessories, bicycles and other sundry supplies) to help make their life easier. Direct meal expenditures were \$488. Donations of military surplus (tents, sleeping bags, knapsacks, etc.) were distributed only to those qualifying Veterans, as required by the donating federal agencies, and had an estimated value of approximately ten thousand dollars (\$10,000.00)—however, the cost of the Military Surplus actually distributed is unknown. Military Surplus Donations in excess of distributions were returned to the appropriate agencies.</p> <p>Many support organizations were on hand providing services; in attendance were the Council on Aging, Humana, Housing Resources, employment counseling, the Red Cross, the VA benefits counsel, Legal Aid, and the Wildflower Dental Clinic.</p> <p>Travis Neidig of the St. Johns County Veterans' Service Office uses this \$2,000 Elks Beacon Grant to the Veterans' Council to purchase those items of personal hygiene which have not been donated; he also is the primary "go-getter" seeking out any Military Surplus goods which could benefit our homeless population. Because of the many other organizations assisting, this report could not quantify the value of the cash cards, goods and services provided at this annual event.</p> <p>The Veteran's Council disbursed a grant of \$2,000 to St. Johns County Veterans' Service Office, intended for the purchase of goods desired by our county's Homeless Veterans, but which were not donated for this event, including:</p> <ul style="list-style-type: none"> <li>• New underwear, socks, boots and shoes</li> <li>• Insect repellent, personal hygiene sundries, flashlights and batteries</li> </ul>

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Form 990-EZ Part III Line 31	Total \$2,532 Grant, \$2,532 Expense 1) \$1,032 Grant, \$1,032 Expense Direct Assistance to families of Veterans in need, consisting of \$1,000 grant to Vets 4 Vets of St. Augustine, Inc. to compensate that exempt organization for advances made to prevent the widow of a disabled Veteran from losing her home due to non-payment of property tax; \$32 to purchase a household appliance for another disabled Veteran 2) \$500 Grant, \$500 Expense \$500 to Northeast Florida Chief Petty Officers' Association, for food assistance to active duty US Coast Guard members during federal shutdown 3) \$350 Grant, \$350 Expense \$200 to VietNam Veterans of America Chapter 1084 for refreshments provided at the U.S. Department of Veterans' Affairs groundbreaking for the new Leo C. Chase Community Based Outpatient Clinic to be built in St. Augustine \$150 to VietNam Veterans of America Chapter 1084 for their Toys for Tots campaign 4) \$ 250 Grant, \$250 Expense \$250 Grant to K-9s for Warriors, to enable that exempt organization to receive additional matching grants 5) \$200 Grant, \$200 Expense \$ 200 Grant to Civil Rights Committee of St. Augustine, for plaque at Florida Atlantic Memorial, commemorating service of LtGen Bailey, USMC, a St. Augustine Native 6) \$100 Grant, \$100 Expense To A Guiding Light, for patriotic music presented prior to the groundbreaking for the new Leo C. Chase Community Based Outpatient Clinic to be built in St. Augustine 7) \$100 Grant, \$100 Expense To Wreaths Across America, disbursing a restricted donation plus grant.
Form 990-EZ Part IV	Officers of The Veterans' Council of St. Johns County, Inc. are not compensated, but may be reimbursed for pre-authorized out-of-pocket administrative expenses, such as office supplies and postage.
Form 990-EZ Part V Line 37	See Schedule C and related Supplemental Information (later in this document) for the "no cost" political lobbying activities of the Veterans' Council. Focus of these efforts is to re-establish a permanent Community-Based Outpatient Clinic (CBOC) in St. Johns County, the support for the newly-franchised (2017) St. Johns County Veterans' Treatment Court (see Programs above), and proposed future use of the temporary CBOC when it is no longer in service, perhaps as a shelter for our Homeless Veterans.
Form 990-EZ Part VI Line 47	See Supplemental Information for Schedule C for details of the Veterans' Council's lobbying efforts.

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Form 990-EZ Schedule A Part II Line 1	<p>In 2018, Forward March, Inc., an unrelated §501(c)(3) exempt organization, in anticipation of a voluntary dissolution, made restricted donations to the Veterans' Council, totaling \$35,000. In 2019, Forward March, Inc. made an additional restricted donation of \$2,500 to the Veterans' Council.</p> <p>As Forward March, Inc. was not considered a disinterested person and did not make the unsolicited donations because of the Veterans' Council's publicly-supported nature, these donations were not excluded from the amounts reported on this line, for the above years. However, in 2019, the Veterans' Council did receive an unsolicited \$5,000 donation because of the Veteran's Council's support of the St. Johns County Veterans Treatment Court; this donation was restricted for the support of that program, and has been excluded from reporting on this line because the donation meets the definition of an Unusual Grant.</p>
Form 990-EZ Schedule A Part II Line 3	Approximate value of meeting rooms provided by St. Johns County at the County Health Facility
Form 990-EZ Schedule A Part II Line 9	Gross proceeds from advertising revenues on-line and in newsletter
Form 990-EZ Schedule A Part II Line 10	Net Proceeds from Gaming
Form 990-EZ Schedule A Part VI	In 2019, one Unusual Grant, in the amount of \$5,000 was donated in recognition of the Veterans' Council's activities in support of the St. Johns County Veterans' Treatment Court. This donation was restricted for the continued support of that program.
Form 990-EZ Schedule C	The Veterans' Council has incurred no financial cost in lobbying on behalf of St. Johns County Veterans.
Form 990-EZ Schedule C Part 1-A & Part II-A	The Veterans' Council filed Form, 5768 Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation with the IRS for tax year ending December 31, 2011; this election is valid for all subsequent tax years. Since January 1, 2011, the Veterans' Council has reported its' activities, at a \$0 total cost.

<b>SCHEDULE O</b> (Form 990 or 990-EZ)  Department of the Treasury Internal Revenue Service	<b>Supplemental Information to Form 990 or 990-EZ</b>  Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at <a href="http://www.irs.gov/form990">www.irs.gov/form990</a> .	OMB No. 1545-0047
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**Section 1.263(a)-1(f) de minimis safe harbor election**

Effective January 1, 2019, The Veterans' Council of St. Johns County, Inc. has made an initial de minimis safe harbor election under section 1.263(a)-1(f).

It is the intent of the Veterans' Council to continue for this election to be made annually, until such time as the election is revoked.

While not directly applicable to most transactions made by exempt organizations, this election may be pertinent to the proper determination of Unrelated Business Taxable Income ("UBIT"), and thus has been made in an abundance of caution to ensure that UBIT is not overstated. For convenience, this election has been consistently used in reporting all transactions, not just those possibly pertaining to UBIT.

The Veterans' Council of St. Johns County, Inc.  
 PO Box 2117  
 St. Augustine, FL 32085-2117