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Form **990**  
 Department of the Treasury  
 Internal Revenue Service

**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**

**A For the 2011 calendar year, or tax year beginning 07-01-2011 and ending 06-30-2012**

|  |  |  |   |
|--|--|--|---|
| <b>B</b> Check if applicable:<br><input checked="" type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br>Virtual Training Systems Inc fka VCC Inc  |  | <b>D</b> Employer identification number<br>80-0178147 |
|  | Doing Business As  |  | <b>E</b> Telephone number<br>(866) 576-8762           |
|  | Number and street (or P O box if mail is not delivered to street address) Room/suite<br>3109 Grand Avenue No 163 | <b>G</b> Gross receipts \$ 16,190  |   |
|  | City or town, state or country, and ZIP + 4<br>Miami, FL 33133   |  |   |
| <b>F</b> Name and address of principal officer<br>Linda J Walsh<br>3109 Grand Avenue Suite 163<br>Miami, FL 33133  |  | <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list (see instructions)<br><b>H(c)</b> Group exemption number |   |
| <b>I</b> 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  |  |  |   |
| <b>J</b> Website: www.vtsystems.org  |  |  |   |
| <b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other   |  |  | <b>L</b> Year of formation 2008                       |
|  |  |  | <b>M</b> State of legal domicile FL                   |

**Part I Summary**

|   |  |  |                    |
|---|--|--|--------------------|
| <b>Activities &amp; Governance</b>  | <b>1</b> Briefly describe the organization's mission or most significant activities<br>Virtual Training Systems is a 501(c)(3) not-for-profit organization providing free job skills training to individuals with disabilities and economically disadvantaged persons preparing them for a secure and independent future. The mission of Virtual Training Systems is to develop e-learning educational programs for deployment throughout the United States while being a leader in providing these online job training services to disabled veterans, other individuals with disabilities and economically disadvantaged Americans for home-based employment. |  |                    |
|   | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets  |  |                    |
|   | <b>3</b> Number of voting members of the governing body (Part VI, line 1a)   | <b>3</b>   | 5                  |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)   | <b>4</b>   | 5                  |
|   | <b>5</b> Total number of individuals employed in calendar year 2011 (Part V, line 2a)  | <b>5</b>   | 0                  |
|   | <b>6</b> Total number of volunteers (estimate if necessary)  | <b>6</b>   | 5                  |
|   | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b>  | 0                  |
| <b>b</b> Net unrelated business taxable income from Form 990-T, line 34                     | <b>7b</b>  | 0  |                    |
| <b>Revenue</b>  | <b>8</b> Contributions and grants (Part VIII, line 1h)   | Prior Year   | Current Year       |
|   | <b>9</b> Program service revenue (Part VIII, line 2g)  | 35,574   | 16,190             |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | 0  | 0                  |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   | 0  | 0                  |
|   | <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 35,574   | 16,190             |
|   | <b>Expenses</b>  | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 0                  |
| <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)                     |  | 0  | 0                  |
| <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) |  | 0  | 0                  |
| <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)                    |  | 0  | 0                  |
| <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) $\rightarrow$ 0          |  |  |                    |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)                      |  | 29,312   | 21,748             |
| <b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)          | 29,312   | 21,748   |                    |
| <b>19</b> Revenue less expenses Subtract line 18 from line 12                               | 6,262  | -5,558   |                    |
| <b>Net Assets or Fund Balances</b>  |  | <b>Beginning of Current Year</b>   | <b>End of Year</b> |
|   | <b>20</b> Total assets (Part X, line 16)   | 6,708  | 1,149              |
|   | <b>21</b> Total liabilities (Part X, line 26)  | 6,860  | 6,859              |
| <b>22</b> Net assets or fund balances Subtract line 21 from line 20                         | -152   | -5,710   |                    |

**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.

|                  |   |                    |
|------------------|---|--------------------|
| <b>Sign Here</b> | *****<br>Signature of officer                                 | 2012-12-03<br>Date |
|                  | Linda J Walsh President & CEO<br>Type or print name and title |                    |

|                                 |  |      |   |   |
|---------------------------------|--|------|---|---|
| <b>Paid Preparer's Use Only</b> | Preparer's signature $\rightarrow$ Michael Torres  | Date | Check if self-employed <input type="checkbox"/> | Preparer's taxpayer identification number (see instructions)<br>P00515197 |
|                                 | Firm's name (or yours if self-employed), address, and ZIP + 4<br>Perez-Abreu Aguerrebere Sueiro Torres PL<br>2121 Ponce de Leon Blvd Suite 650<br>Coral Gables, FL 33134 |      |   | EIN $\rightarrow$ 65-0942623<br>Phone no $\rightarrow$ (305) 567-0150     |

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

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III  Yes  No

**1** Briefly describe the organization's mission

Virtual Training Systems provides free job skills training to individuals with disabilities and economically disadvantaged persons preparing them for a secure and independent future. The mission of Virtual Training Systems is to develop e-learning educational programs for deployment throughout the United States while being a leader in providing these online job training services to disabled veterans, other individuals with disabilities and economically disadvantaged Americans for home-based employment.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code ) (Expenses \$ 19,844 including grants of \$ ) (Revenue \$ 16,190 )

Virtual Training Systems provided free job skills training to disabled veterans, other individuals with disabilities and economically disadvantaged persons to prepare them for a secure and independent future through home-based employment.

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses \$ 19,844

**Part IV Checklist of Required Schedules**

|  | Yes | No |
|--|-----|----|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>   | Yes |    |
| <b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?  | Yes |    |
| <b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>  |     | No |
| <b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>  |     | No |
| <b>5</b> 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? <i>If "Yes," complete Schedule C, Part III.</i>   |     | No |
| <b>6</b> 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? <i>If "Yes," complete Schedule D, Part I.</i>  |     | No |
| <b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>   |     | No |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>   |     | No |
| <b>9</b> 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? <i>If "Yes," complete Schedule D, Part IV.</i>   |     | No |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>   |     | No |
| <b>11</b> 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   |     |    |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>   |     | No |
| <b>b</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? <i>If "Yes," complete Schedule D, Part VII.</i>   |     | No |
| <b>c</b> 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? <i>If "Yes," complete Schedule D, Part VIII.</i>   |     | No |
| <b>d</b> 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? <i>If "Yes," complete Schedule D, Part IX.</i>  |     | No |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>   |     | No |
| <b>f</b> 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)? <i>If "Yes," complete Schedule D, Part X.</i>  |     | No |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>   |     | No |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i>  |     | No |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>  |     | No |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?   |     | No |
| <b>b</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? <i>If "Yes," complete Schedule F, Part I.</i> |     | No |
| <b>15</b> 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 U S? <i>If "Yes," complete Schedule F, Part II and IV.</i>   |     | No |
| <b>16</b> 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 U S? <i>If "Yes," complete Schedule F, Part III and IV.</i>   |     | No |
| <b>17</b> 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? <i>If "Yes," complete Schedule G, Part I.</i>  |     | No |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>   |     | No |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>   |     | No |
| <b>20a</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>   |     | No |
| <b>b</b> If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> All Form 990 filers that operated one or more hospitals must attach audited financial statements.  |     |    |
| <b>20b</b>   |     |    |

**Part IV Checklist of Required Schedules** (continued)

|            |  |            |     |    |
|------------|--|------------|-----|----|
| <b>21</b>  | Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>  | <b>21</b>  |     | No |
| <b>22</b>  | Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>   | <b>22</b>  |     | No |
| <b>23</b>  | Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>  | <b>23</b>  |     | No |
| <b>24a</b> | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25 . . . . .</i>                               | <b>24a</b> |     | No |
| <b>b</b>   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .  | <b>24b</b> |     |    |
| <b>c</b>   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .   | <b>24c</b> |     |    |
| <b>d</b>   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .  | <b>24d</b> |     |    |
| <b>25a</b> | <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i> <input checked="" type="checkbox"/>  | <b>25a</b> |     | No |
| <b>b</b>   | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i> <input checked="" type="checkbox"/> | <b>25b</b> |     | No |
| <b>26</b>  | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II . . . . .</i> <input checked="" type="checkbox"/>                              | <b>26</b>  |     | No |
| <b>27</b>  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III . . . . .</i> <input checked="" type="checkbox"/>      | <b>27</b>  |     | No |
| <b>28</b>  | Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)  |            |     |    |
| <b>a</b>   | A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i> <input checked="" type="checkbox"/>   | <b>28a</b> | Yes |    |
| <b>b</b>   | A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i> <input checked="" type="checkbox"/>  | <b>28b</b> |     | No |
| <b>c</b>   | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i> <input checked="" type="checkbox"/>   | <b>28c</b> |     | No |
| <b>29</b>  | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>  | <b>29</b>  |     | No |
| <b>30</b>  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>  | <b>30</b>  |     | No |
| <b>31</b>  | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>  | <b>31</b>  |     | No |
| <b>32</b>  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>  | <b>32</b>  |     | No |
| <b>33</b>  | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>  | <b>33</b>  |     | No |
| <b>34</b>  | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .</i>   | <b>34</b>  |     | No |
| <b>35a</b> | Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?   | <b>35a</b> |     | No |
| <b>b</b>   | Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>   | <b>35b</b> |     | No |
| <b>36</b>  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>   | <b>36</b>  |     | No |
| <b>37</b>  | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>   | <b>37</b>  |     | No |
| <b>38</b>  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .   | <b>38</b>  | Yes |    |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question number, question text, sub-questions (1a, 1b, 1c, etc.), and Yes/No columns. Includes questions 1a through 14b regarding Form 1096, W-2G, Form W-3, and various organizational requirements.

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

**Section A. Governing Body and Management**

|           |   | Yes | No |
|-----------|---|-----|----|
| <b>1a</b> | Enter the number of voting members of the governing body at the end of the tax year . . . . .   |     |    |
| <b>1b</b> | Enter the number of voting members included in line 1a, above, who are independent . . . . .  |     |    |
| <b>2</b>  | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .   | Yes |    |
| <b>3</b>  | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . . |     | No |
| <b>4</b>  | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .  |     | No |
| <b>5</b>  | Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .  |     | No |
| <b>6</b>  | Did the organization have members or stockholders? . . . . .  |     | No |
| <b>7a</b> | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .  |     | No |
| <b>7b</b> | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .   |     | No |
| <b>8</b>  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following  |     |    |
| <b>8a</b> | The governing body? . . . . .   | Yes |    |
| <b>8b</b> | Each committee with authority to act on behalf of the governing body? . . . . .   | Yes |    |
| <b>9</b>  | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .        |     | No |

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

|            |  | Yes | No |
|------------|--|-----|----|
| <b>10a</b> | Did the organization have local chapters, branches, or affiliates? . . . . .   |     | No |
| <b>10b</b> | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .   |     |    |
| <b>11a</b> | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .  | Yes |    |
| <b>11b</b> | Describe in Schedule O the process, if any, used by the organization to review the Form 990 . . . . .  |     |    |
| <b>12a</b> | Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .  | Yes |    |
| <b>12b</b> | Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .   | Yes |    |
| <b>12c</b> | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .   | Yes |    |
| <b>13</b>  | Did the organization have a written whistleblower policy? . . . . .  |     | No |
| <b>14</b>  | Did the organization have a written document retention and destruction policy? . . . . .   |     | No |
| <b>15</b>  | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?   |     |    |
| <b>15a</b> | The organization's CEO, Executive Director, or top management official . . . . .   |     | No |
| <b>15b</b> | Other officers or key employees of the organization . . . . .  |     | No |
|            | If "Yes," to line 15a or 15b, describe the process in Schedule O (see instructions)  |     |    |
| <b>16a</b> | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .  |     | No |
| <b>16b</b> | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . |     |    |

**Section C. Disclosure**

- 17** List the States with which a copy of this Form 990 is required to be filed  \_\_\_\_\_
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization   
 Linda J Walsh  
 3109 Grand Avenue Suite 163  
 Miami, FL 33133  
 (786) 325-3480





**Part VIII Statement of Revenue**

|   |  |  | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under<br>sections<br>512, 513, or<br>514 |  |  |
|---|--|--|----------------------|--|---|---|--|--|
| <b>Contributions, gifts, grants and other similar amounts</b> | <b>1a</b>  | Federated campaigns . . . . . <b>1a</b>  |                      |  |   |   |  |  |
|   | <b>b</b>   | Membership dues . . . . . <b>1b</b>  |                      |  |   |   |  |  |
|   | <b>c</b>   | Fundraising events . . . . . <b>1c</b>   |                      |  |   |   |  |  |
|   | <b>d</b>   | Related organizations . . . . . <b>1d</b>  |                      |  |   |   |  |  |
|   | <b>e</b>   | Government grants (contributions) <b>1e</b>  |                      |  |   |   |  |  |
|   | <b>f</b>   | All other contributions, gifts, grants, and similar amounts not included above <b>1f</b>   | 16,190               |  |   |   |  |  |
|   | <b>g</b>   | Noncash contributions included in lines 1a-1f \$ _____   |                      |  |   |   |  |  |
|   | <b>h</b>   | <b>Total.</b> Add lines 1a-1f . . . . . <b>▶</b>   | 16,190               |  |   |   |  |  |
| <b>Program Service Revenue</b>                                | <b>2a</b>  | _____ Business Code _____  |                      |  |   |   |  |  |
|   | <b>b</b>   | _____  |                      |  |   |   |  |  |
|   | <b>c</b>   | _____  |                      |  |   |   |  |  |
|   | <b>d</b>   | _____  |                      |  |   |   |  |  |
|   | <b>e</b>   | _____  |                      |  |   |   |  |  |
|   | <b>f</b>   | All other program service revenue  |                      |  |   |   |  |  |
|   | <b>g</b>   | <b>Total.</b> Add lines 2a-2f . . . . . <b>▶</b>   |                      |  |   |   |  |  |
| <b>Other Revenue</b>  | <b>3</b>   | Investment income (including dividends, interest and other similar amounts) . . . . . <b>▶</b>   |                      |  |   |   |  |  |
|   | <b>4</b>   | Income from investment of tax-exempt bond proceeds . . . . . <b>▶</b>  |                      |  |   |   |  |  |
|   | <b>5</b>   | Royalties . . . . . <b>▶</b>   |                      |  |   |   |  |  |
|   | <b>6a</b>  | Gross rents  | (i) Real             |  |   |   |  |  |
|   |  |  | (ii) Personal        |  |   |   |  |  |
|   |  |  | <b>b</b>             | Less rental expenses                               |   |   |  |  |
|   |  |  | <b>c</b>             | Rental income or (loss)                            |   |   |  |  |
|   | <b>d</b>   | Net rental income or (loss) . . . . . <b>▶</b>   |                      |  |   |   |  |  |
|   | <b>7a</b>  | Gross amount from sales of assets other than inventory   | (i) Securities       |  |   |   |  |  |
|   |  |  | (ii) Other           |  |   |   |  |  |
|   |  |  | <b>b</b>             | Less cost or other basis and sales expenses        |   |   |  |  |
|   |  |  | <b>c</b>             | Gain or (loss)                                     |   |   |  |  |
|   | <b>d</b>   | Net gain or (loss) . . . . . <b>▶</b>  |                      |  |   |   |  |  |
|   | <b>8a</b>  | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>a</b> |                      |  |   |   |  |  |
|   | <b>b</b>   | Less direct expenses . . . . . <b>b</b>  |                      |  |   |   |  |  |
|   | <b>c</b>   | Net income or (loss) from fundraising events . . . . . <b>▶</b>  |                      |  |   |   |  |  |
|   | <b>9a</b>  | Gross income from gaming activities See Part IV, line 19 . . . . . <b>a</b>  |                      |  |   |   |  |  |
| <b>b</b>  | Less direct expenses . . . . . <b>b</b>                                  |  |                      |  |   |   |  |  |
| <b>c</b>  | Net income or (loss) from gaming activities . . . . . <b>▶</b>           |  |                      |  |   |   |  |  |
| <b>10a</b>  | Gross sales of inventory, less returns and allowances . . . . . <b>a</b> |  |                      |  |   |   |  |  |
| <b>b</b>  | Less cost of goods sold . . . . . <b>b</b>                               |  |                      |  |   |   |  |  |
| <b>c</b>  | Net income or (loss) from sales of inventory . . . . . <b>▶</b>          |  |                      |  |   |   |  |  |
|   | Miscellaneous Revenue  | Business Code  |                      |  |   |   |  |  |
| <b>11a</b>  | _____  |  |                      |  |   |   |  |  |
| <b>b</b>  | _____  |  |                      |  |   |   |  |  |
| <b>c</b>  | _____  |  |                      |  |   |   |  |  |
| <b>d</b>  | All other revenue . . . . .  |  |                      |  |   |   |  |  |
| <b>e</b>  | <b>Total.</b> Add lines 11a-11d . . . . . <b>▶</b>                       |  |                      |  |   |   |  |  |
| <b>12</b>   | <b>Total revenue.</b> See Instructions . . . . . <b>▶</b>                | 16,190   | 0                    | 0  | 0                                       |   |  |  |

**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

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b> |  | <b>(A)</b><br>Total expenses | <b>(B)</b><br>Program service expenses | <b>(C)</b><br>Management and general expenses | <b>(D)</b><br>Fundraising expenses |
|---|--|------------------------------|--|---|------------------------------------|
| <b>1</b>  | Grants and other assistance to governments and organizations in the United States See Part IV, line 21   |                              |  |   |                                    |
| <b>2</b>  | Grants and other assistance to individuals in the United States See Part IV, line 22   |                              |  |   |                                    |
| <b>3</b>  | Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16  |                              |  |   |                                    |
| <b>4</b>  | Benefits paid to or for members  |                              |  |   |                                    |
| <b>5</b>  | Compensation of current officers, directors, trustees, and key employees . . . . .   |                              |  |   |                                    |
| <b>6</b>  | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .  |                              |  |   |                                    |
| <b>7</b>  | Other salaries and wages   |                              |  |   |                                    |
| <b>8</b>  | Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .  |                              |  |   |                                    |
| <b>9</b>  | Other employee benefits . . . . .  |                              |  |   |                                    |
| <b>10</b>   | Payroll taxes . . . . .  |                              |  |   |                                    |
| <b>11</b>   | Fees for services (non-employees)  |                              |  |   |                                    |
| <b>a</b>  | Management . . . . .   |                              |  |   |                                    |
| <b>b</b>  | Legal . . . . .  |                              |  |   |                                    |
| <b>c</b>  | Accounting . . . . .   | 750                          |  | 750   |                                    |
| <b>d</b>  | Lobbying . . . . .   |                              |  |   |                                    |
| <b>e</b>  | Professional fundraising See Part IV, line 17 . . . . .  |                              |  |   |                                    |
| <b>f</b>  | Investment management fees . . . . .   |                              |  |   |                                    |
| <b>g</b>  | Other . . . . .  | 19,440                       | 19,440                                 |   |                                    |
| <b>12</b>   | Advertising and promotion . . . . .  | 144                          | 144                                    |   |                                    |
| <b>13</b>   | Office expenses . . . . .  | 260                          | 260                                    |   |                                    |
| <b>14</b>   | Information technology . . . . .   |                              |  |   |                                    |
| <b>15</b>   | Royalties . . . . .  |                              |  |   |                                    |
| <b>16</b>   | Occupancy . . . . .  |                              |  |   |                                    |
| <b>17</b>   | Travel . . . . .   |                              |  |   |                                    |
| <b>18</b>   | Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .   |                              |  |   |                                    |
| <b>19</b>   | Conferences, conventions, and meetings . . . . .   |                              |  |   |                                    |
| <b>20</b>   | Interest . . . . .   |                              |  |   |                                    |
| <b>21</b>   | Payments to affiliates . . . . .   |                              |  |   |                                    |
| <b>22</b>   | Depreciation, depletion, and amortization . . . . .  |                              |  |   |                                    |
| <b>23</b>   | Insurance . . . . .  | 944                          |  | 944   |                                    |
| <b>24</b>   | 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 )  |                              |  |   |                                    |
| <b>a</b>  | Licenses & Fees  | 161                          |  | 161   |                                    |
| <b>b</b>  | Bank Fees  | 49                           |  | 49  |                                    |
| <b>c</b>  |  |                              |  |   |                                    |
| <b>d</b>  |  |                              |  |   |                                    |
| <b>e</b>  |  |                              |  |   |                                    |
| <b>f</b>  | All other expenses   |                              |  |   |                                    |
| <b>25</b>   | <b>Total functional expenses.</b> Add lines 1 through 24f  | 21,748                       | 19,844                                 | 1,904   | 0                                  |
| <b>26</b>   | <b>Joint costs.</b> 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 |                              |  |   |                                    |

**Part X Balance Sheet**

|  |  | (A)               |           | (B)         |
|--|--|-------------------|-----------|-------------|
|  |  | Beginning of year |           | End of year |
| <b>Assets</b>  | <b>1</b> Cash—non-interest-bearing . . . . .   | 228               | <b>1</b>  | 1,149       |
|  | <b>2</b> Savings and temporary cash investments . . . . .  |                   | <b>2</b>  |             |
|  | <b>3</b> Pledges and grants receivable, net . . . . .  |                   | <b>3</b>  |             |
|  | <b>4</b> Accounts receivable, net . . . . .  |                   | <b>4</b>  |             |
|  | <b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .                    |                   | <b>5</b>  |             |
|  | <b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L . . . . .       |                   | <b>6</b>  |             |
|  | <b>7</b> Notes and loans receivable, net . . . . .   |                   | <b>7</b>  |             |
|  | <b>8</b> Inventories for sale or use . . . . .   |                   | <b>8</b>  |             |
|  | <b>9</b> Prepaid expenses and deferred charges . . . . .   |                   | <b>9</b>  |             |
|  | <b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D   | <b>10a</b>        |           |             |
|  | <b>b</b> Less accumulated depreciation . . . . .   | <b>10b</b>        |           | <b>10c</b>  |
|  | <b>11</b> Investments—publicly traded securities . . . . .   |                   | <b>11</b> |             |
|  | <b>12</b> Investments—other securities See Part IV, line 11 . . . . .  |                   | <b>12</b> |             |
|  | <b>13</b> Investments—program-related See Part IV, line 11 . . . . .   |                   | <b>13</b> |             |
|  | <b>14</b> Intangible assets . . . . .  |                   | <b>14</b> |             |
|  | <b>15</b> Other assets See Part IV, line 11 . . . . .  | 6,480             | <b>15</b> | 0           |
| <b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 6,708  | <b>16</b>         | 1,149     |             |
| <b>Liabilities</b>   | <b>17</b> Accounts payable and accrued expenses . . . . .  | 6,860             | <b>17</b> | 6,859       |
|  | <b>18</b> Grants payable . . . . .   |                   | <b>18</b> |             |
|  | <b>19</b> Deferred revenue . . . . .   |                   | <b>19</b> |             |
|  | <b>20</b> Tax-exempt bond liabilities . . . . .  |                   | <b>20</b> |             |
|  | <b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .   |                   | <b>21</b> |             |
|  | <b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .  |                   | <b>22</b> |             |
|  | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   |                   | <b>23</b> |             |
|  | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   |                   | <b>24</b> |             |
|  | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D . . . . . |                   | <b>25</b> |             |
|  | <b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .  | 6,860             | <b>26</b> | 6,859       |
| <b>Net Assets or Fund Balances</b>   | <b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>   |                   |           |             |
|  | <b>27</b> Unrestricted net assets . . . . .  |                   | <b>27</b> |             |
|  | <b>28</b> Temporarily restricted net assets . . . . .  |                   | <b>28</b> |             |
|  | <b>29</b> Permanently restricted net assets . . . . .  |                   | <b>29</b> |             |
|  | <b>Organizations that do not follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 30 through 34.</b>  |                   |           |             |
|  | <b>30</b> Capital stock or trust principal, or current funds . . . . .   | 0                 | <b>30</b> | 0           |
|  | <b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .  | 0                 | <b>31</b> | 0           |
|  | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .   | -152              | <b>32</b> | -5,710      |
| <b>33</b> Total net assets or fund balances . . . . .                                | -152   | <b>33</b>         | -5,710    |             |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .                   | 6,708  | <b>34</b>         | 1,149     |             |

**Part XI Reconciliation of Net Assets**

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

|          |   |          |        |
|----------|---|----------|--------|
| <b>1</b> | Total revenue (must equal Part VIII, column (A), line 12)   | <b>1</b> | 16,190 |
| <b>2</b> | Total expenses (must equal Part IX, column (A), line 25)  | <b>2</b> | 21,748 |
| <b>3</b> | Revenue less expenses Subtract line 2 from line 1   | <b>3</b> | -5,558 |
| <b>4</b> | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | <b>4</b> | -152   |
| <b>5</b> | Other changes in net assets or fund balances (explain in Schedule O)  | <b>5</b> | 0      |
| <b>6</b> | Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) | <b>6</b> | -5,710 |

**Part XII Financial Statements and Reporting**

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

|           |  | Yes | No |
|-----------|--|-----|----|
| <b>1</b>  | Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O  |     |    |
| <b>2a</b> | Were the organization's financial statements compiled or reviewed by an independent accountant?  |     | No |
| <b>2b</b> | Were the organization's financial statements audited by an independent accountant?   |     | No |
| <b>2c</b> | If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O |     |    |
| <b>3a</b> | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?   |     | No |
| <b>3b</b> | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits   |     |    |

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

**Public Charity Status and Public Support**

**2011**

**Open to Public Inspection**

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. ▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Virtual Training Systems Inc fka VCC Inc

Employer identification number  
80-0178147

**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 11, check only one box )

- 1  A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )
- 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 organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11  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 that describes the type of supporting organization and complete lines 11e through 11h  
 a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
 (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?  
 (ii) a family member of a person described in (i) above?  
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

|                 | Yes | No |
|-----------------|-----|----|
| <b>11g(i)</b>   |     |    |
| <b>11g(ii)</b>  |     |    |
| <b>11g(iii)</b> |     |    |

| (i)<br>Name of supported organization | (ii)<br>EIN | (iii)<br>Type of organization (described on lines 1- 9 above or IRC section (see instructions)) | (iv)<br>Is the organization in col (i) listed in your governing document? |    | (v)<br>Did you notify the organization in col (i) of your support? |    | (vi)<br>Is the organization in col (i) organized in the U S ? |    | (vii)<br>Amount of support? |
|---------------------------------------|-------------|---|---|----|--|----|---|----|-----------------------------|
|                                       |             |   | Yes   | No | Yes  | No | Yes   | No |                             |
|                                       |             |   |   |    |  |    |   |    |                             |
|                                       |             |   |   |    |  |    |   |    |                             |
|                                       |             |   |   |    |  |    |   |    |                             |
|                                       |             |   |   |    |  |    |   |    |                             |
| <b>Total</b>                          |             |   |   |    |  |    |   |    |                             |

**Part II Support Schedule for Organizations Described in IRC 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) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")   |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3  |          |          |          |          |          |           |
| <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) |          |          |          |          |          |           |
| <b>6 Public Support.</b> Subtract line 5 from line 4   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)   | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011  | (f) Total |
|---|----------|----------|----------|----------|-----------|-----------|
| <b>7</b> Amounts from line 4  |          |          |          |          |           |           |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources |          |          |          |          |           |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on                             |          |          |          |          |           |           |
| <b>10</b> Other income (Explain in Part IV.) Do not include gain or loss from the sale of capital assets                                |          |          |          |          |           |           |
| <b>11 Total support</b> (Add lines 7 through 10)  |          |          |          |          |           |           |
| <b>12</b> Gross receipts from related activities, etc (See instructions)  |          |          |          |          | <b>12</b> |           |

**13 First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** **Section C. Computation of Public Support Percentage**

|  |           |  |
|--|-----------|--|
| <b>14</b> Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f)) | <b>14</b> |  |
| <b>15</b> Public Support Percentage for 2010 Schedule A, Part II, line 14                      | <b>15</b> |  |

**16a 33 1/3% support test—2011.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization **b 33 1/3% support test—2010.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization **17a 10%-facts-and-circumstances test—2011.** 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 **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization **b 10%-facts-and-circumstances test—2010.** 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 **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization **18 Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions

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

(Complete only if you checked the box on line 9 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) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")  |          | 103,420  | 24,391   | 35,574   | 16,190   | 179,575   |
| <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   |          | 103,420  | 24,391   | 35,574   | 16,190   | 179,575   |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          |          |          |          | 0         |
| <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           |          |          |          |          |          | 0         |
| <b>c</b> Add lines 7a and 7b  |          |          |          |          |          | 0         |
| <b>8 Public Support</b> (Subtract line 7c from line 6 )   |          |          |          |          |          | 179,575   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)  | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6   |          | 103,420  | 24,391   | 35,574   | 16,190   | 179,575   |
| <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 IV.)  |          |          |          |          |          |           |
| <b>13 Total support</b> (Add lines 9, 10c, 11 and 12.)   |          | 103,420  | 24,391   | 35,574   | 16,190   | 179,575   |
| <b>14 First Five Years</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/> |          |          |          |          |          |           |

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

|  |           |           |
|--|-----------|-----------|
| <b>15</b> Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f)) | <b>15</b> | 100.000 % |
| <b>16</b> Public support percentage from 2010 Schedule A, Part III, line 15                    | <b>16</b> | 100.000 % |

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

|  |           |     |
|--|-----------|-----|
| <b>17</b> Investment income percentage for <b>2011</b> (line 10c column (f) divided by line 13 column (f)) | <b>17</b> | 0 % |
| <b>18</b> Investment income percentage from <b>2010</b> Schedule A, Part III, line 17                      | <b>18</b> |     |

**19a 33 1/3% support tests—2011.** 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—2010.** 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** **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

|                                     |
|-------------------------------------|
| <b>Facts And Circumstances Test</b> |
|-------------------------------------|

|                    |
|--------------------|
| <b>Explanation</b> |
|--------------------|

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2011

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b. Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization: Virtual Training Systems Inc fka VCC Inc

Employer identification number: 80-0178147

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only). Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958. 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization?, (c) Original principal amount, (d) Balance due, (e) In default?, (f) Approved by board or committee?, (g) Written agreement?

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

| (a) Name of interested person | (b) Relationship between interested person and the organization        | (c) Amount of transaction | (d) Description of transaction  | (e) Sharing of organization's revenues? |    |
|-------------------------------|--|---------------------------|---|---|----|
|                               |  |                           |   | Yes                                     | No |
| (1) VCC Systems Inc           | Linda J Walsh is a volunteer Director of Virtual Training Systems, Inc | 1,000                     | VCC Systems, Inc will employ some of the trainees from the Virtual Training Systems, Inc program for contact center support |   | No |
| (2)                           | and the CEO / President of VCC Systems, Inc                            |                           |   |   | No |
| (3) Edna W Lopez Esq          | Edna W Lopez, Esq is the Chairwoman of Virtual Training Systems, Inc   | 1,000                     | Contributions less than \$5,000 to Virtual Training Systems, Inc for the year   |   | No |
|                               |  |                           |   |   |    |
|                               |  |                           |   |   |    |
|                               |  |                           |   |   |    |

**Part V Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

| Identifier | Return Reference | Explanation |
|------------|------------------|-------------|
|------------|------------------|-------------|

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

**Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.**  
▶ **Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

**2011**

**Open to Public  
Inspection**

Name of the organization  
Virtual Training Systems Inc fka VCC Inc

**Employer identification number**

80-0178147

| Identifier                                     | Return Reference                       | Explanation  |
|--|--|--|
|  | Form 990, Part VI, Section A, line 2   | John Walsh and Linda J Walsh are father and daughter   |
|  | Form 990, Part VI, Section B, line 11  | The Board reviews the tax return during a regular Board of Director's meeting before the actual signing and filing of the tax return   |
|  | Form 990, Part VI, Section B, line 12c | VTS's Conflict of Interest (COI) Policy is to have the board members sign a COI disclosure annually and reviewed prior any Board of Director's vote  |
|  | Form 990, Part VI, Section C, line 19  | Documents are available upon request   |
| Contact Addresses for Officers, Directors, Etc | Form 990, Part VII                     | Linda J Walsh - 3109 Grand Avenue, #163, Miami, FL 33133 Edna W Lopez, Esq - 8910 SW 97 Terrace, Miami, FL 33176 Jeffrey C Evert - 5419 Blackhawk Drive, Danville, CA 94506 John W Walsh - 3 Grove Isle #208, Miami, FL 33133 Bridget K Trask - #41 Village Square, St Louis, MO 63042 |

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 80-0178147

**Name:** Virtual Training Systems Inc fka VCC Inc

**Form 990, Special Condition Description:**

**Special Condition Description**