

April 27, 2007

Victor Hiking Trails, Inc  
85 East Main St  
Victor, NY 14564-1301

Dear Client,

Enclosed is the 2006 U.S. Form 990-EZ, Return of Organization Exempt from Income Tax, for Victor Hiking Trails, Inc. The return should be signed and dated by an authorized officer or fiduciary and mailed on or before May 15, 2007 to:

Internal Revenue Service Center  
Ogden, UT 84201-0027

We very much appreciate the opportunity to serve you. If you have any questions regarding this return, please do not hesitate to call.

Sincerely,



Chauncy Young, CFP

This form used for Article 7-A, EPTL and dual filers (replaces forms CHAR 497, CHAR 010 and CHAR 006)



Open to Public Inspection

**1. General Information**

a. For the fiscal year beginning (mm/dd/yyyy) \_\_\_\_\_ / **2006** and ending (mm/dd/yyyy) \_\_\_\_\_

b. Check if applicable for NYS:

- Address change
- Name change
- Initial filing
- Final filing
- Amended filing
- NY registration pending

c. Name of organization

*Victor Hiking Trails, Inc*

Number and street (or P.O. box if mail not delivered to street address)

*85 East Main St*

City or town, state or country and zip + 4

*Victor, N.Y. 14564*

d. Fed. employer ID no. (EIN) (##-####-####)

*16-1461197*

e. NY State registration no. (##-###-###)

*06-46-16*

f. Telephone number

*(585) 234-8226*

g. Email

**2. Certification - Two Signatures Required**

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

a. President or Authorized Officer	<i>David A. Wright</i> Signature	<i>David Wright, Chairperson</i> Printed Name	<i>Chairperson</i> Title	<i>4/28/07</i> Date
b. Chief Financial Officer or Treasurer	<i>[Signature]</i> Signature	<i>Charley Young, Treasurer</i> Printed Name	<i>Treasurer</i> Title	<i>4/27/07</i> Date

**3. Annual Report Exemption Information**

a. Article 7-A annual report exemption (Article 7-A registrants and dual registrants)

Check  if total contributions from NY State (including residents, foundations, corporations, government agencies, etc.) did not exceed \$25,000 and the organization did not use the services of a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during this fiscal year.

**NOTE:** An organization may also check the box to claim this exemption if no PFR or FRC was used and either: 1) the organization received an allocation from a federated fund, United Way or incorporated community appeal and contributions from all other sources did not exceed \$25,000 or 2) it received all or substantially all of its contributions from a single government agency to which it submitted an annual financial report similar to that required by Article 7-A).

b. EPTL annual report exemption (EPTL registrants and dual registrants)

Check  if total gross receipts for this fiscal year did not exceed \$25,000 and the assets (market value) of the organization did not exceed \$25,000 at any time during this fiscal year.

For EPTL or Article-7A registrants claiming the annual report exemption under the one law under which they are registered and for dual registrants claiming the annual report exemptions under both laws, simply complete part 1 (General Information), part 2 (Certification) and part 3 (Annual Report Exemption Information) above.  
**Do not submit a fee, do not complete the following schedules and do not submit any attachments to this form.**

**4. Article 7-A Schedules**

If you did not check the Article 7-A annual report exemption above, complete the following for this fiscal year:

- a. Did the organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? ..  Yes\*  No  
\* If "Yes", complete Schedule 4a.
- b. Did the organization receive government contributions (grants)? .....  Yes\*  No  
\* If "Yes", complete Schedule 4b.

**5. Fee Submitted: See last page for summary of fee requirements.**

Indicate the filing fee(s) you are submitting along with this form:

a. Article 7-A filing fee	\$ <u>0</u>
b. EPTL filing fee	\$ <u>0</u>
c. Total fee	\$ <u>0</u>

Submit only one check or money order for the total fee, payable to "NYS Department of Law"

**6. Attachments:** For organizations that are not claiming annual report exemptions under both laws, see last page for required attachments.

Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsels (FRC), Commercial Co-Venturers (CCV)

If you checked the box in question 4.a. on page 1, complete the following schedule for each PFR, FRC or CCV that the organization engaged for fund raising activity in NY State:

- 1. Type of fund raising professional (FRP):
  - Professional fund raiser .....
  - Fund raising counsel .....
  - Commercial co-venturer .....

2. Name of FRP: \_\_\_\_\_

Number and street (or P.O. box if mail is not delivered to street address): \_\_\_\_\_

City or town, state or country and zip + 4: \_\_\_\_\_

3. FRP telephone number: \_\_\_\_\_

4. Services provided by FRP (provide description): \_\_\_\_\_

5. Compensation arrangement with FRP (provide description): \_\_\_\_\_

6. Dates of contract ..... (mm/dd/yyyy) through ..... (mm/dd/yyyy)

7. Amount paid to FRP ..... \$ \_\_\_\_\_

*Not Applicable*



**Schedule 4b: Government Contributions (Grants)**

If you checked the box in question 4.b. on page 1, complete the following schedule for each government contribution (grant). Use additional copies of this page if necessary to list each government contribution (grant) separately.

Government Agency Name	Grant Amount
	\$
<i>Town of Victor - Liability Insurance</i>	\$ <i>445.-</i>
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
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	\$
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	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
<b>Total Government Contributions (Grants)</b>	\$ <i>445.-</i>



## 5. Fee Instructions

The filing fee depends on the organization's Registration Type. For details on Registration Type and filing fees, see the Instructions for Form CHAR500.

Organization's Registration Type	Fee Instructions
----------------------------------	------------------

- |               |  |
|---------------|--|
| • Article 7-A | Calculate the Article 7-A filing fee using the table in <b>part a</b> below. The EPTL filing fee is \$0.   |
| • EPTL        | Calculate the EPTL filing fee using the table in <b>part b</b> below. The Article 7-A filing fee is \$0.   |
| • Dual        | Calculate both the Article 7-A and EPTL filing fees using the tables in <b>parts a and b</b> below. Add the Article 7-A and EPTL filing fees together to calculate the total fee. Submit a <b>single</b> check or money order for the total fee. |

a) Article 7-A filing fee

Total Support & Revenue	Article 7-A Fee
more than \$250,000	\$25
up to \$250,000 *	\$10

\* Any organization that contracted with or used the services of a professional fund raiser (PFR) or fund raising counsel (FRC) during the reporting period must pay an Article 7-A filing fee of \$25, regardless of total support and revenue.

b) EPTL filing fee

Net Worth at End of Year	EPTL Fee
Less than \$50,000	\$25
\$50,000 or more, but less than \$250,000	\$50
\$250,000 or more, but less than \$1,000,000	\$100
\$1,000,000 or more, but less than \$10,000,000	\$250
\$10,000,000 or more, but less than \$50,000,000	\$750
\$50,000,000 or more	\$1500

## 6. Attachments – Document Attachment Check-List

Check the boxes for the documents you are attaching.

**For All Filers**

Filing Fee

- Single check or money order payable to "NYS Department of Law"

Copies of Internal Revenue Service Forms

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> IRS Form 990               | <input checked="" type="checkbox"/> IRS Form 990-EZ               | <input type="checkbox"/> IRS Form 990-PF               |
| <input type="checkbox"/> Schedule A to IRS Form 990 | <input checked="" type="checkbox"/> Schedule A to IRS Form 990-EZ | <input type="checkbox"/> Schedule B to IRS Form 990-PF |
| <input type="checkbox"/> Schedule B to IRS Form 990 | <input type="checkbox"/> Schedule B to IRS Form 990-EZ            | <input type="checkbox"/> IRS Form 990-T                |
| <input type="checkbox"/> IRS Form 990-T             | <input type="checkbox"/> IRS Form 990-T                           |  |

**Additional Article 7-A Document Attachment Requirement**

Independent Accountant's Report

- Audit Report (total support & revenue more than \$250,000)
- Review Report (total support & revenue \$100,001 to \$250,000)
- No Accountant's Report Required (total support & revenue not more than \$100,000)

Short Form Return of Organization Exempt From Income Tax

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

2006

Department of the Treasury Internal Revenue Service

Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form. The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A For the 2006 calendar year, or tax year beginning, 2006, and ending

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: Victor Hiking Trails, Inc. D Employer identification number: 16-1461197. E Telephone number: (585) 234-8226. F Group Exemption Number.

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

G Accounting method: [X] Cash [ ] Accrual Other (specify)

H Check [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: www.victorhikingtrails.org. J Organization type: [X] 501(c) ( 3 ) (insert no.) [ ] 4947(a)(1) or [ ] 527

K Check [X] if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ. \$ 3,779.

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

Table with 3 columns: Description, Line Number, Amount. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21). Total revenue is 3,779 and total expenses is 1,792.

Part II Balance Sheets - If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

Table with 3 columns: Description, (A) Beginning of year, (B) End of year. Rows include Cash, Land and buildings, Other assets, Total assets, Total liabilities, and Net assets or fund balances.



Part III Statement of Program Service Accomplishments (See the instructions.)		Expenses
What is the organization's primary exempt purpose? <u>Provide outdoor recreational &amp; educational experiences</u> Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
28	<u>Guided hikes - monthly guided hikes the second Saturday of each month along with many other hikes. These help participant feel comfortable being outdoors. They provide both nature &amp; historical education</u> (Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	28a 0.
29	<u>Trail creation and maintenance - there are 40 miles of trails in the town of Victor that VHT helps maintain. New trails are added each year</u> (Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	29a 801.
30	<u>Provide community service opportunities for scout and other groups to work on trails, build bridges and board walks.</u> (Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	30a 0.
31	Other program services (attach schedule)..... (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32	<b>Total program service expenses</b> (add lines 28a through 31a).....	<b>32 801.</b>

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See Instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
<u>David Wright</u> <u>33 Ketchum St</u> <u>Victor, NY</u>	Chairperson 6-10	0.	0.	0.
<u>Jeff Hennick</u> <u>7761 Victor-Mendon Rd</u> <u>Victor, NY</u>	Vice-Chairperson 2-4	0.	0.	0.
<u>Chauncy Young</u> <u>660 Old Dutch Rd</u> <u>Victor, NY</u>	Treasurer 6-8	0.	0.	0.
See List of Officers, Etc. Statement				

Part V Other Information (Note the statement requirement in the instructions)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity .....	33	X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes .....	34	X
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements? .....	35a	X
b	If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year? .....	35b	N/A
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If 'Yes,' attach a statement.) .....	36	X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions .....	37a	0.
b	Did the organization file <b>Form 1120-POL</b> for this year? .....	37b	X
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 unpaid at the start of the period covered by this return? .....	38a	X
b	If 'Yes,' attach the sch specified in the line 38 instructions and enter the amount involved .....	38b	N/A
39	501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 .....	39a	N/A
b	Gross receipts, included on line 9, for public use of club facilities .....	39b	N/A



**Part V Other Information** (Note the statement requirement in the instructions) (Continued)

**40a** 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:  
 section 4911 ▶ \_\_\_\_\_; section 4912 ▶ \_\_\_\_\_; section 4955 ▶ \_\_\_\_\_

**b** 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach an explanation

	Yes	No
<b>40b</b>		X
<b>40c</b>		
<b>40d</b>		
<b>40e</b>		X

**c** Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958

**d** Enter amount of tax on line 40c reimbursed by the organization

**e** All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?

**41** List the states with which a copy of this return is filed ▶ New York

**42 a** The books are in care of ▶ Chauncy Young, Treasurer Telephone no. ▶ (585) 742-1068  
 Located at ▶ 660 Old Dutch Rd, Victor, NY ZIP + 4 ▶ 14564-9190

**b** At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?  
 If 'Yes,' enter the name of the foreign country ▶ \_\_\_\_\_

	Yes	No
<b>42b</b>		X
<b>42c</b>		X

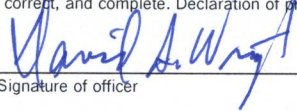
See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**.

**c** At any time during the calendar year, did the organization maintain an office outside of the U.S.?  
 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. ▶ **43** N/A

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

**Please Sign Here**

Signature of officer  


Date  
4/28/07

**David Wright, Chairperson**  
 Type or print name and title.

**Paid Preparer's Use Only**

Preparer's signature ▶ <u>Chauncy Young, CFP</u>	Date ▶ <u>04/27/07</u>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See General Instruction X)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ <u>Sage Financial, LLC</u> <u>660 Old Dutch Rd - PO Box 426</u> <u>Fishers NY 14453</u>	EIN ▶ _____	Phone no. ▶ <u>(585) 742-1068</u>	

BAA

TEEA0812 01/19/07

Form 990-EZ (2006)

**COPY**

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

**Organization Exempt Under**  
**Section 501(c)(3)**

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

**2006**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information — (See separate instructions.)**  
**▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.**

Name of the organization: **Victor Hiking Trails, Inc**  
Employer identification number: **16-1461197**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See instructions. List each one. If there are none, enter 'None.')

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

Total number of other employees paid over \$50,000 ..... ▶ **None**

**Part II – A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

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

Total number of others receiving over \$50,000 for professional services ..... ▶ **None**

**Part II – B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None.' See instructions.)

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

Total number of other contractors receiving over \$50,000 for other services ..... ▶ **None**



**Part III Statements About Activities** (See instructions.)

	Yes	No
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities. . . . ▶ \$ <u>0.</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) . . . . .	<b>1</b>	X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)		
<b>a</b> Sale, exchange, or leasing of property? . . . . .	<b>2a</b>	X
<b>b</b> Lending of money or other extension of credit? . . . . .	<b>2b</b>	X
<b>c</b> Furnishing of goods, services, or facilities? . . . . .	<b>2c</b>	X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .	<b>2d</b>	X
<b>e</b> Transfer of any part of its income or assets? . . . . .	<b>2e</b>	X
<b>3a</b> Did the organization make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how the organization determines that recipients qualify to receive payments.) . . . . .	<b>3a</b>	X
<b>b</b> Did the organization have a section 403(b) annuity plan for its employees? . . . . .	<b>3b</b>	X
<b>c</b> Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' attach a detailed statement . . . . . See Line 3c Stmt . . . . .	<b>3c</b>	X
<b>d</b> Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services? . . . . .	<b>3d</b>	X
<b>4a</b> Did the organization maintain any donor advised funds? If 'Yes,' complete lines 4b through 4g. If 'No,' complete lines 4f and 4g . . . . .	<b>4a</b>	X
<b>b</b> Did the organization make any taxable distributions under section 4966? . . . . .	<b>4b</b>	
<b>c</b> Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>4c</b>	
<b>d</b> Enter the total number of donor advised funds owned at the end of the tax year . . . . . ▶ _____		
<b>e</b> Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year. . . . . ▶ _____		
<b>f</b> Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts . . . . . ▶ _____		0
<b>g</b> Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year. . . ▶ _____		9,263.



**Part IV Reason for Non-Private Foundation Status** (See instructions.)

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

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

Type I     Type II     Type III-Functionally Integrated     Type III-Other

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

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

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

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

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

Calendar year (or fiscal year beginning in) .....	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) ...	55.	625.	125.	500.	1,305.
<b>16</b> Membership fees received .....	1,925.	2,200.	1,755.	1,960.	7,840.
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose .....	110.	316.	1,230.	49.	1,705.
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 .....	60.	42.	103.	122.	327.
<b>19</b> Net income from unrelated business activities not included in line 18 .....					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf .....					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge .....					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets .....					
<b>23</b> Total of lines 15 through 22 .....	2,150.	3,183.	3,213.	2,631.	11,177.
<b>24</b> Line 23 minus line 17 .....	2,040.	2,867.	1,983.	2,582.	9,472.
<b>25</b> Enter 1% of line 23 .....	22.	32.	32.	26.	
<b>26 Organizations described on lines 10 or 11:</b> a Enter 2% of amount in column (e), line 24 .....	<b>26a</b>				
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts .....	<b>26b</b>				
c Total support for section 509(a)(1) test: Enter line 24, column (e) .....	<b>26c</b>				
d Add: Amounts from column (e) for lines: <b>18</b> _____ <b>19</b> _____ <b>22</b> _____ <b>26b</b> _____ .....	<b>26d</b>				
e Public support (line 26c minus line 26d total) .....	<b>26e</b>				
f <b>Public support percentage (line 26e (numerator) divided by line 26c (denominator))</b> .....	<b>26f</b> %				
<b>27 Organizations described on line 12:</b>					
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year: (2005) _____ (2004) _____ (2003) _____ (2002) _____					
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2005) _____ (2004) _____ (2003) _____ (2002) _____					
c Add: Amounts from column (e) for lines: <b>15</b> _____ <b>16</b> _____ <b>17</b> _____ <b>20</b> _____ <b>21</b> _____ .....	<b>27c</b> 10,850.				
d Add: Line 27a total _____ and line 27b total .....	<b>27d</b>				
e Public support (line 27c total minus line 27d total) .....	<b>27e</b> 10,850.				
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ...	<b>27f</b> 11,177.				
g <b>Public support percentage (line 27e (numerator) divided by line 27f (denominator))</b> .....	<b>27g</b> 97.07 %				
h <b>Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))</b> .....	<b>27h</b> 2.93 %				
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					



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

		N/A	Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? .....	31		
If 'Yes,' please describe; if 'No,' please explain. (If you need more space, attach a separate statement.)				
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-----				
-----				
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff? .....	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions? .....	32d		
If you answered 'No' to any of the above, please explain. (If you need more space, attach a separate statement.)				
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-----				
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges? .....	33a		
b	Admissions policies? .....	33b		
c	Employment of faculty or administrative staff? .....	33c		
d	Scholarships or other financial assistance? .....	33d		
e	Educational policies? .....	33e		
f	Use of facilities? .....	33f		
g	Athletic programs? .....	33g		
h	Other extracurricular activities? .....	33h		
If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.)				
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-----				
34a	Does the organization receive any financial aid or assistance from a governmental agency? .....	34a		
b	Has the organization's right to such aid ever been revoked or suspended? .....	34b		
If you answered 'Yes' to either 34a or b, please explain using an attached statement.				
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' attach an explanation.....	35		



**Part VI-A Lobbying Expenditures by Electing Public Charities** (See instructions.)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

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

<b>Limits on Lobbying Expenditures</b>		<b>(a)</b> Affiliated group totals	<b>(b)</b> To be completed for <b>all</b> electing organizations
(The term 'expenditures' means amounts paid or incurred.)			
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	<b>36</b>	0.
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....	<b>37</b>	
<b>38</b>	Total lobbying expenditures (add lines 36 and 37) .....	<b>38</b>	0.
<b>39</b>	Other exempt purpose expenditures .....	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39) .....	<b>40</b>	0.
<b>41</b>	Lobbying nontaxable amount. Enter the amount from the following table –		
	<b>If the amount on line 40 is –</b>		
	<b>The lobbying nontaxable amount is –</b>		
	Not over \$500,000 .....	20% of the amount on line 40 .....	
	Over \$500,000 but not over \$1,000,000 .....	\$100,000 plus 15% of the excess over \$500,000 .....	
	Over \$1,000,000 but not over \$1,500,000 .....	\$175,000 plus 10% of the excess over \$1,000,000 .....	0.
	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>42</b>	Grassroots nontaxable amount (enter 25% of line 41) .....	<b>42</b>	0.
<b>43</b>	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	<b>43</b>	0.
<b>44</b>	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	<b>44</b>	0.
<b>Caution:</b> If there is an amount on either line 43 or line 44, you must file Form 4720.			

**4-Year Averaging Period Under Section 501(h)**

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
<b>45</b> Lobbying nontaxable amount .....					
<b>46</b> Lobbying ceiling amount (150% of line 45(e)) .....					
<b>47</b> Total lobbying expenditures .....					
<b>48</b> Grassroots non-taxable amount .....					
<b>49</b> Grassroots ceiling amount (150% of line 48(e)) .....					
<b>50</b> Grassroots lobbying expenditures .....					

**Part VI-B Lobbying Activity by Nonelecting Public Charities** (See instructions.)  
 (For reporting only by organizations that did not complete Part VI-A)

N/A

	During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:		
	Yes	No	Amount
<b>a</b> Volunteers .....			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines <b>c</b> through <b>h</b> .) .....			
<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 other means .....			
<b>i</b> Total lobbying expenditures (add lines <b>c</b> through <b>h</b> .) .....			

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





Form 990-EZ, Part I, Line 16

**Other Expenses Statement**

Other expenses (describe)	
Voice Mail	116.
Office Supplies	0.
License & Permits	25.
Association Dues / Gifts	50.
Trail Improvement	802.
Web Site	60.
<b>Total</b>	<b>1,053.</b>

Form 990-EZ, Page 2, Part IV

**List of Officers, Etc. Statement**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
Carol MacInnes 8307 Main Street Fishers Victor, NY	Trail Master 2-4	0.	0.	0.
Larry Fisher 672 Wangum Rd Fishers, NY	Trail Boss 6-8	0.	0.	0.

Explanation Statement

Form/Line: Schedule A, Page 2, Part III line 3c  
 Explanation of: Receive or Hold Easement for Conservation Purposes  
Victor Hiking Trails will enter into revocable permits with private landowner to gain access to favorable trail locations.



Vicotr Hiking Trails, Inc. - Profit and Loss Comparison - Last year

1/1/2005 through 12/31/2006 (Accrual Basis)

4/27/2007

Page 1

Category Description	1/1/2005- 12/31/2005	1/1/2006- 12/31/2006
<b>INCOME</b>		
Donation	55.00	23.14
<b>Fund Raisers</b>		
Book Sales	20.05	20.15
Duathlon	0.00	344.14
Fund Raisers- Breakfast	40.00	0.00
Hang Around	-32.48	267.06
Jack-O-Lantern Trail	0.00	100.00
License Frames	0.00	-69.30
TOTAL Fund Raisers	27.57	662.05
<b>Interest Income</b>		
CD Interest	59.99	109.85
TOTAL Interest Income	59.99	109.85
<b>Membership</b>		
Contributing	800.00	1,215.00
Path Builder	500.00	750.00
Supporting	325.00	465.00
Trail Blazer	300.00	500.00
TOTAL Membership	1,925.00	2,930.00
<b>National Trails Day</b>		
Breakfast	74.97	0.00
Other National Trails Day	7.48	54.29
TOTAL National Trails Day	82.45	54.29
<b>TOTAL INCOME</b>	<b>2,150.01</b>	<b>3,779.33</b>
<b>EXPENSES</b>		
Uncategorized	0.00	0.00
Association Dues	25.00	25.00
Gifts To Other Organizations	75.00	25.00
Licenses and Permits	17.25	24.64
Meals & mtg	40.00	70.00
<b>Office Expense</b>		
Office Supplies	61.60	0.00
Postage	464.15	398.57
Printing	101.58	182.00
Voice Mail	116.04	116.04
Web Site	0.00	60.00
TOTAL Office Expense	743.37	756.61
Postage and Delivery	0.00	88.20
Promo. Goods	-9.00	0.00
<b>Trail Imprv</b>		
<b>Equipment</b>		
Depreciation Expense	488.64	522.64
Equipment Purchases	0.00	14.96
Repair	328.69	92.75
TOTAL Equipment	817.33	630.35
Material	421.99	61.63
Meals	0.00	110.00
Other Trail Imprv	0.00	0.00
TOTAL Trail Imprv	1,239.32	801.98

Vicotr Hiking Trails, Inc. - Profit and Loss Comparison - Last year

1/1/2005 through 12/31/2006 (Accrual Basis)

4/27/2007

Page 2

Category Description	1/1/2005- 12/31/2005	1/1/2006- 12/31/2006
<b>TOTAL EXPENSES</b>	<b>2,130.94</b>	<b>1,791.43</b>
<b>OVERALL TOTAL</b>	<b>19.07</b>	<b>1,987.90</b>



## Victor Hiking Trails, Inc - Balance Sheet - As of 12/31/2006

As of 12/31/2006 (Accrual Basis)

4/27/2007

Page 1

Account	12/31/2006 Balance
<b>ASSETS</b>	
<b>Cash and Bank Accounts</b>	
8 Month CD	0.00
CD (VC215) Due Feb02 4.67%	0.00
Checking	0.00
CNB CD 1.39% due Apr 19 2004	0.00
CNB CD 1.49% Due 12.26.04	0.00
CNB CD 4.09% due Sept 19 03	0.00
CNB CD Due 12.17.06	0.00
CNB Checking	9,262.76
Energized Checking	0.00
Savings	0.00
Cash	0.00
General Journal Entries	0.00
<b>TOTAL Cash and Bank Accounts</b>	<b>9,262.76</b>
<b>Other Assets</b>	
Invoices	64.02
Maintenance Equipment	5,682.11
Other Equipment	338.96
YE Accumulated Depeciation	-3,467.23
<b>TOTAL Other Assets</b>	<b>2,617.86</b>
<b>TOTAL ASSETS</b>	<b>11,880.62</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>LIABILITIES</b>	
<b>Other Liabilities</b>	
*Sales Tax*	0.00
Equipment Equity	0.00
Owe Footprint	0.00
Owe Lewis	0.00
Victor Coal	95.28
<b>TOTAL Other Liabilities</b>	<b>95.28</b>
<b>TOTAL LIABILITIES</b>	<b>95.28</b>
<b>EQUITY</b>	<b>11,785.34</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>11,880.62</b>