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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 10-01-2011 and ending 09-30-2012

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

C Name of organization
Lupus Foundation of America Inc

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
2000 L Street NW No 410

City or town, state or country, and ZIP + 4
Washington, DC 20036

D Employer identification number
43-1131436

E Telephone number
(202) 349-1155

G Gross receipts $ 17,231,130

F Name and address of principal officer
Sandra C Raymond
2000 L Street NW No 410
Washington, DC 20036

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

H(b) **Are all affiliates included?** ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

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

J **Website:** ▶ www lupus org

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | L Year of formation 1977 | M State of legal domicile DC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
Improve the quality of life for people with lupus through research, education, and advocacy

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	21
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	21
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	44
6	Total number of volunteers (estimate if necessary)	6	275
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	68,569
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-2,000

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	9,188,501	12,916,423
	9	Program service revenue (Part VIII, line 2g)	1,408,164	1,478,866
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	15,534	-73,422
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	92,932	187,603
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,705,131	14,509,470
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	806,250	741,817
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,537,790	3,823,115
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	48,814	57,350
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶2,378,617		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	5,839,549	7,122,905
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	10,232,403	11,745,187
	19	Revenue less expenses Subtract line 18 from line 12	472,728	2,764,283

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	6,701,026	9,968,535
	21	Total liabilities (Part X, line 26)	3,091,767	3,584,737
	22	Net assets or fund balances Subtract line 21 from line 20	3,609,259	6,383,798

Part II Signature Block

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

Sign Here

****** | 2013-02-15
Signature of officer | Date

Sandra C Raymond President and CEO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Frank H Smith	Date 2013-02-13	Check if self-employed ▶ ☐	Preparer's taxpayer identification number (see instructions) P00639053
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Raffa PC, 1899 L Street NW Suite 900, Washington, DC 20036			EIN ▶ 52-1511275
			Phone no ▶ (202) 822-5000

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 . . . . ☑

1 Briefly describe the organization's mission

The Lupus Foundation of America, Inc (the Foundation) is dedicated to improving the quality of life for all people affected by lupus through programs of research, education, and advocacy

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 $ 4,676,840 including grants of $ 0) (Revenue $ 774,153)

Public information and education This program aims to increase public awareness and understanding of lupus and its health consequences In 2012, the Foundation began to tackle low awareness of lupus head-on by developing a nationwide campaign to show lupus for what it really is - the cruel mystery The campaign, with its rallying cry, Help Us Solve the Cruel Mystery, aims to energize the public and ultimately Congress to devote serious resources to its cure The Foundation's new logo features a strikingly positioned question mark in place of the letter 'P' in the word lupus to underscore that the disease is a cruel mystery The Foundation also developed a multi-city education and awareness tour, featuring a 45-foot bus with interactive exhibits that enable visitors to experience what it is like to live with lupus The rallying cry and Tour will be launched in FY 2013 Each Tour stop includes an education program where people with lupus and their families can learn from and interact with world-renowned lupus experts, and a continuing medical education (CME) program on lupus for healthcare providers The Foundation also began to lay the groundwork for a new website that will be launched in FY 2013 The website will ensure visitors obtain the information they need and have a seamless and consistent online experience throughout all the websites of our network The May 2012 observance of Lupus Awareness Month and World Lupus Day on May 10 greatly raised visibility for lupus Major landmarks, buildings, and fountains were illuminated in purple light as part of the Foundation's Put On Purple initiative to call attention to lupus, including Philadelphia's Benjamin Franklin Bridge and the iconic Love Park Fountain, Charlotte's Duke Energy Building, Cleveland's Terminal Tower, and Washington DC's prestigious Mellon Auditorium, among many other prominent locations Celebrities, including Nick Cannon, Whoopi Goldberg, Julian Lennon, Eduardo Xol, and Ian Harding posted information about lupus on their social media channels, reaching millions of fans The Foundation's website received record traffic during May and transmitted 1 5 million pages of information about lupus, delivering information to new audiences Furthermore in 2012, the Foundation led efforts with lupus champions in the U S House of Representatives to establish the first-ever Congressional Lupus Caucus Caucus leaders will work in collaboration with the Foundation to ensure all Members of Congress truly understand the impact of lupus on individuals and their families, and support initiatives to advance lupus research and improve awareness of the disease among the public and health professionals In 2012, 57 Representatives joined the bi-partisan Caucus The Foundation distributed monthly e-newsletters on advocacy, research and living with lupus to more than 130,000 individuals

4b (Code) (Expenses $ 1,671,570 including grants of $ 101,817) (Revenue $ 595,436)

Network support and services The Foundation provides resources and technical assistance to its network of chapter affiliates, field offices, support groups, and other interested partners to serve the needs of lupus communities around the nation During 2012, the Foundation provided on-going support and training, which included individualized capacity building consultation services, leadership of national advocacy activities as well as training for state advocacy initiatives, leadership development through a national conference and CEO Roundtable, a training for support group facilitators, and materials to aid the Foundation's network of 29 chapters and more than 230 support groups which served more than 540,000 people in 40 states We also provided on-site and remote interim staffing support for chapters that experienced a CEO transition in 2012, as well as assistance in the search process The Foundation's event Walk to End Lupus Now (formerly known as Walk for Lupus Now) brought together nearly 67,000 individuals during 2012 in 60 cities across the nation to bring greater support for programs that help find a cure for the disease and greater attention to the needs of people affected by lupus This annual event also is an opportunity for the lupus community to come together, learn how to better live with lupus, and raise awareness of the disease in their local communities

4c (Code) (Expenses $ 918,390 including grants of $) (Revenue $)

Professional relations and education The Foundation's professional education programs are designed to translate the latest research findings into public health recommendations for physicians, other healthcare professionals, and their respective organizations In 2012 the Foundation developed a new national continuing medical education (CME) program which will be provided to the community of providers who treat and care for people with lupus This live program will travel to ten cities in the U S between December 2012 and May 2013 with the goal of reaching more than 50 health care professionals per location The program will focus on the latest research on lupus treatments, issues related to lupus and cardiovascular disease, cancer, and bones The program, developed in partnership with the field's key opinion leaders will feature two speakers per location The Foundation also helps to educate health professionals by participating in annual scientific meetings, collaborating with the Department of Health and Human Services Office on Women's Health, the Office of Minority Health, and several institutes and offices at National Institutes of Health (NIH) The Foundation works with its Medical Scientific Advisory Council to address issues of importance to the medical community that provides care to people with lupus The Foundation also reaches the medical community through the Health Care Professionals Section of the award winning Lupus Now magazine This year the magazine was distributed worldwide to more than 135,000 medical professionals from varying specialties, as well as patients and other interested consumers In partnership with the professional nursing website Rn com and Dr Mary Anne Dooley, chair of the Foundation's Medical Scientific Advisory Council's Professional Education Subcommittee, the Foundation developed a continuing education program to health professionals in 2011 RN com is the industry's leading nursing resource provider, which helps to advance the nursing profession through its high quality continuing education services In 2012 the program continues to grow More than 3,500 nurses, pharmacist and pharmacy technicians now have accessed the site and taken the two credit-hour course

(Code) (Expenses $ 916,088 including grants of $ 640,000) (Revenue $)

Research The Foundation is committed to accelerating the pace of medical discovery in lupus The Foundation has been aggressively pursuing strategies to greatly increase federal, state, and industry support for a robust medical research effort on lupus, facilitating strategic collaborations, and providing direct financial support through its privately-supported peer reviewed research grant programs to scientists who are seeking a cure for lupus The Foundation has been working to implement specific initiatives to overcome barriers in lupus drug development which were recommended in the 2009 Lewin Group report (commissioned by the Lupus Foundation of America) The report's recommendations serve as a roadmap to the further development and approval of a full arsenal of new, more tolerable and effective treatments for lupus Specific initiatives include 1) The development of the Foundation's Professional Online Instrument Training Program (LFA POINT), a website that provides standardized training on instruments used to measure disease activity and response to treatment during clinical trials of potential new lupus treatments The LFA POINT is considered the gold standard training site for professionals involved in lupus clinical trials with more than 2,900 active users to date from 53 countries worldwide 2) The Lupus Foundation of America Collective Data Analysis Initiative (LFA CDAI) is a unique and first-of-its-kind endeavor with the goal of reducing the risk associated with lupus clinical trials The LFA CDAI is a groundbreaking initiative that analyzes data pooled from completed trials of potential new treatments for lupus to answer important questions about future trial design Initial findings were presented last year during the American College of Rheumatology Annual Scientific Meeting Further analyses will be performed to evaluate the effects of steroid dosing and patient demographics on response rates and lupus flare rates The LFA CDAI is an important part of the Foundation's mission to improve the quality of life for people with lupus by supporting the development of new, safe, and more tolerable lupus treatments 3) The Foundation's Center for Clinical Trials Education (LFA-CCTE) continued to gain national attention and an ever-growing level of traffic to the website The LFA-CCTE serves as a central resource for individuals and their loved ones who are interested in learning more about participating in clinical trials More than 15,000 people visited the website to learn about potential study opportunities in their areas Opportunities to volunteer in lupus research studies have expanded, with more than 25 companies involved in drug development for all forms of lupus Additionally, lupus researchers around the country continued to use the website to recruit volunteers for their own, institution-based studies As the chief advocate for lupus research and education, in 2012 the Foundation continued its efforts to secure appropriations for the Centers for Disease Control and Prevention (CDC) comprehensive epidemiology study aimed at discovering the true prevalence and incidence of lupus in the U S To date, the Congress has provided $22 9 million for the study The Foundation also continued its efforts to support the Department of Defense's Peer Reviewed Medical Research Program, which provided another $206,000 million in 2012 for lupus research, bringing the program's total support for lupus over the past five years to $12 1 million The Foundation provided new funding to award research grants that address issues of critical importance for people with lupus, including expanding our understanding of pediatric lupus, neuropsychiatric lupus, lupus nephritis, stem cell research issues, skin lupus, and health quality of life studies Research supported by the Foundation was instrumental in developing new technology used to create and launch a test that will help physicians make a faster and more accurate diagnosis of lupus The new test will help rule-in lupus and rule-out other rheumatic diseases, and ultimately will help physicians better manage the disease and potentially prevent life-threatening complications of lupus The Foundation continues its commitment to expand and diversify the lupus research community In 2012, the Foundation awarded summer fellowships to students who were studying lupus under the supervision of an established lupus investigator, awarded recognition honors to two lupus investigators for their outstanding commitment and contributions to the field, and launched the Lupus Insight Prize, in partnership with two other lupus organizations The prize, the first of its kind for lupus, will be awarded annually by the three organizations (LFA, Lupus Research Institute (LRI) and the Alliance for Lupus Research (ALR)) to recognize and honor an outstanding investigator with a documented record of creativity, innovation, and productivity, and with a high likelihood of generating further advances in the diagnosis and treatment of lupus

(Code) (Expenses $ 557,322 including grants of $) (Revenue $ 42,567)

Patient education and support The Foundation provides education, support and other assistance to individuals with lupus, their families and caregivers During 2012, the Foundation's national network of chapters, offices, support groups and community representatives provided information and support services through a variety of formats, including live programs, webinars and teleconferences that reached more than 200,000 individuals and health professionals The Foundation responded to the growing need for education and support services by organizing nearly 300 educational programs, 2,400 support group meetings, 600 health fairs, and answered over 60,000 inquiries about lupus Our National Health Educator Network helped guide people through the complexities of living with this devastating and potentially life-threatening disease by providing caring support and connected them to resources in their areas The Foundation also debuted new educational materials, produced audio podcasts about lupus research, sponsored teleconferences and symposia on living with lupus, and circulated Lupus Now, the only national magazine focused exclusively on lupus, to over 135,000 medical professionals, individuals with lupus and members of the public For the fourth year, the Foundation conducted its national teleconference series and its "15 Questions" programs, which feature lupus thought-leaders answering questions on a specific topic submitted by individuals with lupus from around the country This year teleconferences were conducted in English and Spanish The two programs generated more than 2,500 participants and submitted inquiries, and more than 30,000 visits to the programs' archive pages on the Foundation's website

4d Other program services (Describe in Schedule O)

(Expenses $ 1,473,410 including grants of $ 640,000) (Revenue $ 42,567)

4e **Total program service expenses** ▶$ 8,740,210

Part IV **Checklist of Required Schedules**

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X.*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Part I*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Part II and IV*	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Part III and IV*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17	Yes	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** All Form 990 filers that operated one or more hospitals must attach audited financial statements	20b		

Part IV Checklist of Required Schedules *(continued)*

21 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? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22 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? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	
23 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? *If "Yes," complete Schedule J*	23	Yes	
24a 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? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	24a		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
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? *If "Yes," complete Schedule L, Part I*	25b		No
26 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? *If "Yes," complete Schedule L, Part II*	26		No
27 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? *If "Yes," complete Schedule L, Part III*	27		No
28 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)			
a A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c 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? *If "Yes," complete Schedule L, Part IV*	28c		No
29 Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34 Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34	Yes	
35a Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		No
36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
37 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? *If "Yes," complete Schedule R, Part VI*	37		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	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 . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	**1a** 43			
b	Enter the number of Forms W-2G included in line 1a *Enter -0- if not applicable*	**1b** 0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		**1c**	Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	**2a** 44			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		**2b**	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		**3a**	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*		**3b**	Yes	
4a	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 or securities account)?		**4a**		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .		**5a**		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		**5b**		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?		**6a**		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		**7a**	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		**7b**	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		**7c**		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		**7e**		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .		**7f**		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		**7h**	Yes	
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		**8**		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?		**9a**		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		**9b**		
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state		**13a**		
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the aggregate amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		**14a**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .		**14b**		

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
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 21			
b	Enter the number of voting members included in line 1a, above, who are independent	1b 21			
2	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?		2		No
3	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?		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Did the organization have members or stockholders?		6		No
7a	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?		7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	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		9		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	Yes	
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?	10b	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
15	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?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes," to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
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?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ AL , AK , AZ , AR , CA , CO , CT , FL , GA , HI , IL , KS , KY , ME , MD , MA , MI , MN , MS , NH , NJ , NM , NY , NC , ND , OH , OK , OR , PA , RI , SC , TN , UT , VA , WA , WI , WV

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 ▶

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(202) 349-1155

Part VII Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organizations compensated any current or former officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
See Additional Data Table										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
See Additional Data Table										

1b	Sub-Total . . . . ▶			
c	Total from continuation sheets to Part VII, Section A . . . . ▶			
d	Total (add lines 1b and 1c) . . . . ▶	1,423,757	0	138,524

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶9

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
GLS PO Box 86 Minneapolis, MN 55486	Postage and mailhouse services	2,043,443
Marathon Contractors Inc 10761 Tucker Street 105 Beltsville, MD 20705	Office space build-out	653,652
Production Solutions 1953 Gallows Road Vienna, VA 22182	Postage, lettershop & mailhouse services	260,717
Crisalis LLC 800 Research Parkway Suite 338 Oklahoma City, OK 73104	Software licensing	219,801
The Magazine Group Inc 1707 L ST NW 3rd Floor Washington, DC 20036	Editorial, production mgmt	209,630

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶9

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	**1a** Federated campaigns . . **1a**	411,217				
	b Membership dues **1b**					
	c Fundraising events **1c**	949,349				
	d Related organizations . . . **1d**					
	e Government grants (contributions) **1e**					
	f All other contributions, gifts, grants, and similar amounts not included above **1f**	11,555,857				
	g Noncash contributions included in lines 1a-1f $ 3,564,180					
	h **Total.** Add lines 1a-1f . . . . ▶		12,916,423			
Program Service Revenue		Business Code				
	2a Program revenue	900099	729,647	729,647		
	b Membership dues	900099	541,095	541,095		
	c Publications	900099	136,280	136,280		
	d Advertising	541800	68,569		68,569	
	e Convention revenue	900099	3,275	3,275		
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . ▶		1,478,866			
Other Revenue	**3** Investment income (including dividends, interest and other similar amounts) . . . . . ▶		19,597			19,597
	4 Income from investment of tax-exempt bond proceeds . . ▶					
	5 Royalties . . . . ▶		10,959			10,959
	(i) Real / (ii) Personal					
	6a Gross rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) . . . . ▶					
	(i) Securities / (ii) Other					
	7a Gross amount from sales of assets other than inventory	(i) 2,398,391				
	b Less cost or other basis and sales expenses	(i) 2,491,410				
	c Gain or (loss)	(i) -93,019				
	d Net gain or (loss) . . . . ▶		-93,019			-93,019
	8a Gross income from fundraising events (not including $ 949,349 of contributions reported on line 1c) See Part IV, line 18 . . . **a**	218,000				
	b Less direct expenses . . . **b**	224,281				
	c Net income or (loss) from fundraising events . . ▶		-6,281			-6,281
	9a Gross income from gaming activities See Part IV, line 19 . . . **a**					
	b Less direct expenses . . . **b**					
	c Net income or (loss) from gaming activities . . . ▶					
	10a Gross sales of inventory, less returns and allowances . **a**	7,828				
	b Less cost of goods sold . . **b**	5,969				
	c Net income or (loss) from sales of inventory . . ▶		1,859	1,859		
	Miscellaneous Revenue	Business Code				
	11a Miscellaneous	900099	137,806			137,806
	b Sublease income	900099	39,000			39,000
	c List rental income	900099	4,260			4,260
	d All other revenue					
	e **Total.** Add lines 11a–11d . . . . . . ▶		181,066			
	12 **Total revenue.** See Instructions . . . ▶		14,509,470	1,412,156	68,569	112,322

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)
Check if Schedule O contains a response to any question in this Part IX . . . . ☐

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21	621,817	621,817		
2	Grants and other assistance to individuals in the United States See Part IV, line 22	10,000	10,000		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	110,000	110,000		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,194,078	857,692	210,801	125,585
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	2,155,298	1,934,466	77,782	143,050
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	90,875	82,064		8,811
9	Other employee benefits	148,635	129,867	5,604	13,164
10	Payroll taxes	234,229	196,927	17,760	19,542
11	Fees for services (non-employees)				
a	Management	253,756	203,967		49,789
b	Legal	135,744	111,043	23,887	814
c	Accounting	32,855	2,000	30,855	
d	Lobbying				
e	Professional fundraising *See Part IV, line 17* . .	57,350			57,350
f	Investment management fees				
g	Other	1,284,154	1,219,527	34,541	30,086
12	Advertising and promotion	27,689	10,749		16,940
13	Office expenses	173,287	152,752	5,848	14,687
14	Information technology	53,805	46,648	1,830	5,327
15	Royalties . .				
16	Occupancy	571,553	501,328	17,916	52,309
17	Travel	340,571	248,010	3,953	88,608
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	471,010	267,199	3,467	200,344
20	Interest	3,199	2,774	109	316
21	Payments to affiliates	16,870	16,870		
22	Depreciation, depletion, and amortization	144,566	125,339	4,915	14,312
23	Insurance	45,360	28,147	13,999	3,214
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	Postage and mailhouse	3,078,445	1,550,514	52,825	1,475,106
b	Printing & publications	364,158	303,518	1,968	58,672
c	Miscellaneous	125,883	6,992	118,300	591
d					
e					
f	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24f	11,745,187	8,740,210	626,360	2,378,617
26	**Joint costs.** Check here ▶ ☑ 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	3,707,327	1,811,858	88,176	1,807,293

Part X **Balance Sheet**

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		-8,273	1	631,364
	2	Savings and temporary cash investments		3,124,968	2	2,785,446
	3	Pledges and grants receivable, net		1,244,492	3	777,473
	4	Accounts receivable, net		260,427	4	330,224
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	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			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		3,670	8	2,401
	9	Prepaid expenses and deferred charges		208,139	9	73,823
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 1,558,881			
	b	Less accumulated depreciation	10b 279,730	1,038,818	10c	1,279,151
	11	Investments—publicly traded securities		571,373	11	3,847,696
	12	Investments—other securities See Part IV, line 11		32,746	12	32,746
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		224,666	15	208,211
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		6,701,026	16	9,968,535
Liabilities	17	Accounts payable and accrued expenses		795,693	17	1,527,395
	18	Grants payable		1,065,546	18	916,816
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	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		1,230,528	25	1,140,526
	26	**Total liabilities.** Add lines 17 through 25		3,091,767	26	3,584,737
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		2,434,953	27	2,786,796
	28	Temporarily restricted net assets		1,067,006	28	3,489,702
	29	Permanently restricted net assets		107,300	29	107,300
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		3,609,259	33	6,383,798
	34	Total liabilities and net assets/fund balances		6,701,026	34	9,968,535

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12) . . .	1	14,509,470
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,745,187
3	Revenue less expenses Subtract line 2 from line 1	3	2,764,283
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	3,609,259
5	Other changes in net assets or fund balances (explain in Schedule O)	5	10,256
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	6,383,798

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ______________ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis			
3a	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?	3a		No
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 . .	3b		

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SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Lupus Foundation of America Inc

Employer identification number
43-1131436

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?

		Yes	No
(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?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s)

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

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
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	8,817,368	8,829,657	9,365,277	9,188,501	12,916,423	49,117,226
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	8,817,368	8,829,657	9,365,277	9,188,501	12,916,423	49,117,226
5 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)						3,742,958
6 **Public Support.** Subtract line 5 from line 4						45,374,268

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	8,817,368	8,829,657	9,365,277	9,188,501	12,916,423	49,117,226
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	195,190	118,085	72,437	68,194	73,816	527,722
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets	408	13,513	42,198	57,897	137,806	251,822
11 **Total support** (Add lines 7 through 10)						49,896,770

12 Gross receipts from related activities, etc (See instructions) **12** 5,320,763

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

14 Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f)) **14** 90 940 %

15 Public Support Percentage for 2010 Schedule A, Part II, line 14 **15** 92 710 %

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
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 **Public Support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)						

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

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2011** (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from **2010** Schedule A, Part III, line 17	18	

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).

Facts And Circumstances Test

Explanation

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.**
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

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2011

Open to Public Inspection

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

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

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

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

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35c (Proxy Tax), then

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

Name of the organization	Employer identification number
Lupus Foundation of America Inc	43-1131436

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities on behalf of or in opposition to candidates for public office in Part IV

2 Political expenditures ▶ $

3 Volunteer hours

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ **Yes** ☐ **No**

4a Was a correction made? ☐ **Yes** ☐ **No**

b If "Yes," describe in Part IV

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities ▶ $

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ **Yes** ☐ **No**

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

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

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

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

	Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing Organization's Totals	**(b)** Affiliated Group Totals
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	0	
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	39,951	
c	Total lobbying expenditures (add lines 1a and 1b)	39,951	
d	Other exempt purpose expenditures	11,647,886	
e	Total exempt purpose expenditures (add lines 1c and 1d)	11,687,837	
f	Lobbying nontaxable amount Enter the amount from the following table in both columns	734,392	

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

		(a)	**(b)**
g	Grassroots nontaxable amount (enter 25% of line 1f)	183,598	
h	Subtract line 1g from line 1a If zero or less, enter -0-	0	
i	Subtract line 1f from line 1c If zero or less, enter -0-	0	

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

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

Lobbying Expenditures During 4-Year Averaging Period

	Calendar year (or fiscal year beginning in)	**(a)** 2008	**(b)** 2009	**(c)** 2010	**(d)** 2011	**(e)** Total
2a	Lobbying non-taxable amount	639,247	622,558	659,179	734,392	2,655,376
b	Lobbying ceiling amount (150% of line 2a, column(e))					3,983,064
c	Total lobbying expenditures	107,921	73,988	62,527	39,951	284,387
d	Grassroots non-taxable amount	159,812	155,640	164,795	183,598	663,845
e	Grassroots ceiling amount (150% of line 2d, column (e))					995,768
f	Grassroots lobbying expenditures					

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

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

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

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

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

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

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

Identifier	Return Reference	Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

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2011
Open to Public Inspection

Name of the organization
Lupus Foundation of America Inc

Employer identification number
43-1131436

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶______________

4 Number of states where property subject to conservation easement is located ▶______________

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶______________

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ ______________

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ______________

(ii) Assets included in Form 990, Part X ▶ $ ______________

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ______________

b Assets included in Form 990, Part X ▶ $ ______________

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance	107,300	107,300	107,300	107,300	
b Contributions					
c Investment earnings or losses	535	483	1,076	1,076	
d Grants or scholarships					
e Other expenditures for facilities and programs	535	483	1,076	1,076	
f Administrative expenses					
g End of year balance	107,300	107,300	107,300	107,300	

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶

b Permanent endowment ▶ 100 000 %

c Term endowment ▶

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		770,463	96,307	674,156
d Equipment		708,418	183,423	524,995
e Other		80,000		80,000
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				1,279,151

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
Capital lease obligations	71,824
Deferred lease incentive	788,773
Other liabilities	30,668
Deferred rent	249,261
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	1,140,526

2. Fin 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	14,509,470
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	11,745,187
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	2,764,283
4	Net unrealized gains (losses) on investments	4	10,256
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	10,256
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	2,774,539

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	14,676,895
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	10,256		
b	Donated services and use of facilities	2b	151,200		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	5,969		
e	Add lines **2a** through **2d**			2e	167,425
3	Subtract line **2e** from line **1**			3	14,509,470
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	14,509,470

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	11,902,356
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	151,200		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d	5,969		
e	Add lines **2a** through **2d**			2e	157,169
3	Subtract line **2e** from line **1**			3	11,745,187
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	11,745,187

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
Description of Intended Use of Endowment Funds	Part V, Line 4	The earnings on the donor-restricted endowment are for general operations The Foundation's Board approves the spending of the earnings on the endowment fund on an annual basis when it approves the annual budget
Description of Uncertain Tax Positions Under FIN 48	Part X	The Foundation performed an evaluation of uncertain tax positions for the years ended September 30, 2012 and 2011, and determined that it has no material uncertain income tax positions, and accordingly, it has not recognized any liability for unrecognized income tax
Part XII, Line 2d - Other Adjustments		Cost of goods sold 5,969
Part XIII, Line 2d - Other Adjustments		Cost of goods sold 5,969

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Lupus Foundation of America Inc

Employer identification number
43-1131436

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ **Yes** ☐ **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States

3 Activites per Region (Use Part V if additional space is needed)

	(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region or independent contractors	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region/investments in region
	Europe (Including Iceland & Greenland)	0	0	Program services	Consulting	7,000
	North America	0	0	Program services	Consulting	8,000
	North America	0	0	Grantmaking		110,000
3a	Sub-total	0	0			125,000
b	Total from continuation sheets to Part I	0	0			0
c	**Totals** (add lines 3a and 3b)	0	0			125,000

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Check this box if no one recipient received more than $5,000 . . . . ▶ ☐
Use Part V if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		North America	Research	110,000	Check	0		Cash value

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶ 0

3 Enter total number of other organizations or entities . . . . ▶ 1

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Part V if additional space is needed.

(a) Type of grant or assistance	**(b)** Region	**(c)** Number of recipients	**(d)** Amount of cash grant	**(e)** Manner of cash disbursement	**(f)** Amount of non-cash assistance	**(g)** Description of non-cash assistance	**(h)** Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

1	Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926 (see instructions for Form 926)*	☐ Yes	☑ No
2	Did the organization have an interest in a foreign trust during the tax year? *If " Yes," the organization may be required to file Form 3520 and/or Form 3520-A. (see instructions for Forms 3520 and 3520-A)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see instructions for Form 5471)*	☐ Yes	☑ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621)*	☐ Yes	☑ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865)*	☐ Yes	☑ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).*	☐ Yes	☑ No

Part V **Supplemental Information**

Complete this part to provide the information (see instructions) required in Part I, line 2, and any additional information.

Identifier	Return Reference	Explanation
Procedure for Monitoring Grants Outside the U S		Schedule F, Part I, Line 2 All grant recipients are required to sign the Foundation's grant award agreement and meet the following conditions - Meet all applicable and relevant guidelines regarding the use of animal and human subjects - Meet all institutional policies and local, state, and federal regulations governing the conduct of research - Submit Internal Review Board approval from the grant recipient's institution - Complete and submit the "proposed budget" - Adhere to the Foundation's policy of Inventions and Discoveries - Notify the Foundation prior to any publication or professional presentation based on Foundation-funded research project - Acknowledge the Foundation prominently in any and all publication or presentation as the lead organizational sponsor of said research - All funds are used exclusively toward expenditures for the said research, and no amount of the research grant funds can be used to finance indirect costs - Keep complete and accurate records on the receipt and disbursement of all award funds, and may not co-mingle any funds from other sources Must retain all such records for a period of at least two years after the expiration date of the Agreement and the Foundation has the right to review such records upon request In addition, all grant recipients are required to submit interim and final reports with a grant installment payment tied to report submission The Foundation's Medical Scientific Advisory Council Research Subcommittee chair reviews the interim and final reports to confirm that the investigator achieved the original study objective

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Lupus Foundation of America Inc

Employer identification number
43-1131436

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

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

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

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

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
John Mini Consulting Inc 707 Savannah Road Lewes, DE 199581521	Direct mail		No	623,157	57,350	565,807
The Webster Group 5185 MacArthur Boulevard NW 250 Washington, DC 20016	Gala management		No	0	0	0
Total ▶				623,157	57,350	565,807

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

AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY

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

			(a) Event #1 DC Butterfly Gala (event type)	(b) Event #2 NY Butterfly Gala (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1	Gross receipts	547,578	619,771		1,167,349
	2	Less Charitable contributions	492,078	457,271		949,349
	3	Gross income (line 1 minus line 2)	55,500	162,500		218,000
Direct Expenses	4	Cash prizes				
	5	Non-cash prizes				
	6	Rent/facility costs	16,600			16,600
	7	Food and beverages	59,600	139,293		198,893
	8	Entertainment	7,500			7,500
	9	Other direct expenses	1,288			1,288
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶				(224,281)
	11	Net income summary Combine lines 3 and 10 in column (d). ▶				-6,281

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

			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Non-cash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	☐ Yes ______ ☐ No	☐ Yes ______ ☐ No	☐ Yes ______ ☐ No	
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶				( )
	8	Net gaming income summary Combine lines 1 and 7 in column (d) ▶				

9 Enter the state(s) in which the organization operates gaming activities ______

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

b If "No," Explain ______

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

b If "Yes," Explain ______

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

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

13 Indicate the percentage of gaming activity operated in

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

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

Name ▶

Address ▶

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

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

c If "Yes," enter name and address

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

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

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

Part IV Complete this part to provide additional information for responses to quuestion on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
Explanation of Fundraising Payments	Schedule G, Part I, Line 2b, Column (v)	During the year ended September 30, 2012, the Foundation contracted with The Webster Group, a professional fundraising firm, to provide event management and event production services The total payments to the firm were $49,789

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Lupus Foundation of America Inc

Employer identification number
43-1131436

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . . ▶ ☐

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
(1) Albert Einstein College of Medicine1300 Morris Park Avenue Bronx, NY 10461	13-1624226	501(c)(3)	60,000				Research
(2) Allegheny-Singer Research Institute320 East North Avenue Pittsburgh, PA 15212	25-1320493	501(c)(3)	110,000				Research
(3) Brigham and Women's Hospital Inc4 Black Fan Circle Boston, MA 02115	04-2312909	501(c)(3)	110,000				Research
(4) LFA DCMDVA Chapter 2000 L Street NW Suite 415 Washington, DC 20036	23-7448063	501(c)(3)	31,851				Program grant
(5) LFA Greater Ohio Chapter12930 Chippewa Road Suite 4 Brecksville, OH 44141	34-1229407	501(c)(3)	10,550				Service expansion grant
(6) LFA New Jersey Chapter 150 Morris Avenue Springfiled, NJ 07081	22-2107053	501(c)(3)	26,450				Program grant
(7) Oklahoma Medical Research Foundation825 NE 13th Street Oklahoma City, OK 73104	73-0580274	501(c)(3)	110,000				Research
(8) The Ohio State University1960 Kenny Road Columbus, OH 43210	31-6025986	501(c)(3)	110,000				Research

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . ▶ 8

3 Enter total number of other organizations listed in the line 1 table . . . . ▶ 0

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of non-cash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of non-cash assistance
(1) Research	2	10,000			

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 All grant recipients are required to sign the Foundation's grant award agreement and meet the following conditions - Meet all applicable and relevant guidelines regarding the use of animal and human subjects - Meet all institutional policies and local, state, and federal regulations governing the conduct of research - Submit Internal Review Board approval from the grant recipient's institution - Complete and submit the "proposed budget" - Adhere to the Foundation's policy of Inventions and Discoveries - Notify the Foundation prior to any publication or professional presentation based on Foundation-funded research project - Acknowledge the Foundation prominently in any and all publication or presentation as the lead organizational sponsor of said research - All funds are used exclusively toward expenditures for the said research, and no amount of the research grant funds can be used to finance indirect costs - Keep complete and accurate records on the receipt and disbursement of all award funds, and may not co-mingle any funds from other sources Must retain all such records for a period of at least two years after the expiration date of the Agreement and the Foundation has the right to review such records upon request In addition, all grant recipients are required to submit interim and final reports with a grant installment payment tied to report submission The Foundation's Medical Scientific Advisory Council Research Subcommittee chair reviews the interim and final reports to confirm that the investigator achieved the original study objective

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 43-1131436
Name: Lupus Foundation of America Inc

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Albert Einstein College of Medicine 1300 Morris Park Avenue Bronx, NY 10461	13-1624226	501(c)(3)	60,000				Research
Allegheny-Singer Research Institute 320 East North Avenue Pittsburgh, PA 15212	25-1320493	501(c)(3)	110,000				Research

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Brigham and Women's Hospital Inc4 Black Fan Circle Boston, MA 02115	04-2312909	501(c)(3)	110,000				Research
LFA DCMDVA Chapter2000 L Street NW Suite 415 Washington, DC 20036	23-7448063	501(c)(3)	31,851				Program grant

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LFA Greater Ohio Chapter12930 Chippewa Road Suite 4 Brecksville, OH 44141	34-1229407	501(c)(3)	10,550				Service expansion grant
LFA New Jersey Chapter150 Morris Avenue Springfiled, NJ 07081	22-2107053	501(c)(3)	26,450				Program grant

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Oklahoma Medical Research Foundation825 NE 13th Street Oklahoma City, OK 73104	73-0580274	501(c)(3)	110,000				Research
The Ohio State University1960 Kenny Road Columbus, OH 43210	31-6025986	501(c)(3)	110,000				Research

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
► Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Lupus Foundation of America Inc

Employer identification number
43-1131436

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	**4c**		No
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	**5b**		No
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	**6b**		No
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(A) Name		**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
(1) Seung-Ae Chung	(i)	154,387	2,500	0	14,421	4,657	175,965	0
	(ii)	0	0	0	0	0	0	0
(2) Sandra C Raymond	(i)	230,640	12,000	0	20,700	5,830	269,170	0
	(ii)	0	0	0	0	0	0	0
(3) Mary T Crimmings	(i)	162,098	2,500	0	8,617	5,924	179,139	0
	(ii)	0	0	0	0	0	0	0
(4) Leslie Hanrahan	(i)	149,518	2,500	0	11,977	5,924	169,919	0
	(ii)	0	0	0	0	0	0	0
(5) Laura L Leale	(i)	147,944	2,500	0	8,012	5,924	164,380	0
	(ii)	0	0	0	0	0	0	0
(6) M Susan Bruney	(i)	147,696	0	0	7,490	5,924	161,110	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

▶Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Lupus Foundation of America Inc

Employer identification number
43-1131436

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		3,490,376	Fair market value
6 Cars and other vehicles	X	75	30,679	Fair market value
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	6	20,174	Fair market value
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (Software)	X	1	22,950	FMV
26 Other ▶( )				
27 Other ▶( )				
28 Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . | 29 |

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		No
b If "Yes," describe the arrangement in Part II			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	32a		No
b If "Yes," describe in Part II			
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II			

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation

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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
Lupus Foundation of America Inc

Employer identification number
43-1131436

Identifier	Return Reference	Explanation
	Form 990, Part VI, Section A, line 7b	The chapters have the authority to vote on any proposed changes by the Board of the Directors to the Foundation's bylaws
	Form 990, Part VI, Section B, line 11	The Foundation hires an independent accounting firm to prepare the Form 990 A draft of the Form 990 is first reviewed by the CFO and the final draft of the Form 990 is reviewed by both the CFO and the President & CEO Before filing the form with the Internal Revenue Service (IRS), a copy of the final draft is distributed to the Finance Committee and the form is reviewed and approved via a telephone conference Once approved by the Finance Committee, a complete copy of the Form 990 is provided to all members of the Board of Directors before filing the form with the IRS
	Form 990, Part VI, Section B, line 12c	At the Foundation's board meeting in the fall, the conflict of interest statement and questionnaire are completed and signed by each officer, director, committee member and key employee All conflict of interest statements and questionnaires are reviewed by the President & CEO and CFO who note any actual or potential conflicts There have been no conflicts noted during the year
	Form 990, Part VI, Section B, line 15	The Executive Committee of the Board (EC) conducts an annual performance evaluation of the President & CEO and recommends salary level changes to the Board of Directors for approval The recommended changes are based on the most currently available comparability data from the Management Compensation Survey Study published jointly by the National Health Council and the National Human Services Assembly Once approved, one of the members of the EC, generally the Chairman or the Treasurer, notifies the CFO of the new approved compensation arrangement for the President & CEO All other key employees receive an annual performance review by the President & CEO and approved salary increases are documented on each individual's annual performanace evaluation form
	Form 990, Part VI, Section C, line 19	The Foundation makes its financial statements available to the public upon request and by posting its annual report and providing a weblink to Guidestar on its website The federal Form 990 and all other governing documents are available upon request
Changes in Net Assets or Fund Balances	Form 990, Part XI, line 5	Net unrealized gains on investments 10,256

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Lupus Foundation of America Inc

Employer identification number
43-1131436

Part I **Identification of Disregarded Entities** (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization Yes	No
(1) Lupus America Communities 2000 L Street NW Suite 410 Washington, DC 20036 90-0870868	Supporting organization	DC	501(c)(3)	Line 11c, III-FI	LFA	Yes	

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V **Transactions With Related Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III or IV			
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	**1a**		**No**
b Gift, grant, or capital contribution to related organization(s)	**1b**		**No**
c Gift, grant, or capital contribution from related organization(s)	**1c**		**No**
d Loans or loan guarantees to or for related organization(s)	**1d**		**No**
e Loans or loan guarantees by related organization(s)	**1e**		**No**
f Sale of assets to related organization(s)	**1f**		**No**
g Purchase of assets from related organization(s)	**1g**		**No**
h Exchange of assets with related organization(s)	**1h**		**No**
i Lease of facilities, equipment, or other assets to related organization(s)	**1i**		**No**
j Lease of facilities, equipment, or other assets from related organization(s)	**1j**		**No**
k Performance of services or membership or fundraising solicitations for related organization(s)	**1k**		**No**
l Performance of services or membership or fundraising solicitations by related organization(s)	**1l**		**No**
m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	**1m**		**No**
n Sharing of paid employees with related organization(s)	**1n**		**No**
o Reimbursement paid to related organization(s) for expenses	**1o**		**No**
p Reimbursement paid by related organization(s) for expenses	**1p**		**No**
q Other transfer of cash or property to related organization(s)	**1q**		**No**
r Other transfer of cash or property from related organization(s)	**1r**		**No**

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(a) Name of other organization	**(b)** Transaction type(a-r)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

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

Identifier	Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 43-1131436
Name: Lupus Foundation of America Inc

Form 990, Special Condition Description:

Special Condition Description

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses $ 916,088 including grants of $ 640,000) (Revenue $)

Research The Foundation is committed to accelerating the pace of medical discovery in lupus The Foundation has been aggressively pursuing strategies to greatly increase federal, state, and industry support for a robust medical research effort on lupus, facilitating strategic collaborations, and providing direct financial support through its privately-supported peer reviewed research grant programs to scientists who are seeking a cure for lupus The Foundation has been working to implement specific initiatives to overcome barriers in lupus drug development which were recommended in the 2009 Lewin Group report (commissioned by the Lupus Foundation of America) The report's recommendations serve as a roadmap to the further development and approval of a full arsenal of new, more tolerable and effective treatments for lupus Specific initiatives include 1) The development of the Foundation's Professional Online Instrument Training Program (LFA POINT), a website that provides standardized training on instruments used to measure disease activity and response to treatment during clinical trials of potential new lupus treatments The LFA POINT is considered the gold standard training site for professionals involved in lupus clinical trials with more than 2,900 active users to date from 53 countries worldwide 2) The Lupus Foundation of America Collective Data Analysis Initiative (LFA CDAI) is a unique and first-of-its-kind endeavor with the goal of reducing the risk associated with lupus clinical trials The LFA CDAI is a groundbreaking initiative that analyzes data pooled from completed trials of potential new treatments for lupus to answer important questions about future trial design Initial findings were presented last year during the American College of Rheumatology Annual Scientific Meeting Further analyses will be performed to evaluate the effects of steroid dosing and patient demographics on response rates and lupus flare rates The LFA CDAI is an important part of the Foundation's mission to improve the quality of life for people with lupus by supporting the development of new, safe, and more tolerable lupus treatments 3) The Foundation's Center for Clinical Trials Education (LFA-CCTE) continued to gain national attention and an ever-growing level of traffic to the website The LFA-CCTE serves as a central resource for individuals and their loved ones who are interested in learning more about participating in clinical trials More than 15,000 people visited the website to learn about potential study opportunities in their areas Opportunities to volunteer in lupus research studies have expanded, with more than 25 companies involved in drug development for all forms of lupus Additionally, lupus researchers around the country continued to use the website to recruit volunteers for their own, institution-based studies As the chief advocate for lupus research and education, in 2012 the Foundation continued its efforts to secure appropriations for the Centers for Disease Control and Prevention (CDC) comprehensive epidemiology study aimed at discovering the true prevalence and incidence of lupus in the U S To date, the Congress has provided $22 9 million for the study The Foundation also continued its efforts to support the Department of Defense's Peer Reviewed Medical Research Program, which provided another $206,000 million in 2012 for lupus research, bringing the program's total support for lupus over the past five years to $12 1 million The Foundation provided new funding to award research grants that address issues of critical importance for people with lupus, including expanding our understanding of pediatric lupus, neuropsychiatric lupus, lupus nephritis, stem cell research issues, skin lupus, and health quality of life studies Research supported by the Foundation was instrumental in developing new technology used to create and launch a test that will help physicians make a faster and more accurate diagnosis of lupus The new test will help rule-in lupus and rule-out other rheumatic diseases, and ultimately will help physicians better manage the disease and potentially prevent life-threatening complications of lupus The Foundation continues its commitment to expand and diversify the lupus research community In 2012, the Foundation awarded summer fellowships to students who were studying lupus under the supervision of an established lupus investigator, awarded recognition honors to two lupus investigators for their outstanding commitment and contributions to the field, and launched the Lupus Insight Prize, in partnership with two other lupus organizations The prize, the first of its kind for lupus, will be awarded annually by the three organizations (LFA, Lupus Research Institute (LRI) and the Alliance for Lupus Research (ALR)) to recognize and honor an outstanding investigator with a documented record of creativity, innovation, and productivity, and with a high likelihood of generating further advances in the diagnosis and treatment of lupus

(Code) (Expenses $ 557,322 including grants of $) (Revenue $ 42,567)

Patient education and support The Foundation provides education, support and other assistance to individuals with lupus, their families and caregivers During 2012, the Foundation's national network of chapters, offices, support groups and community representatives provided information and support services through a variety of formats, including live programs, webinars and teleconferences that reached more than 200,000 individuals and health professionals The Foundation responded to the growing need for education and support services by organizing nearly 300 educational programs, 2,400 support group meetings, 600 health fairs, and answered over 60,000 inquiries about lupus Our National Health Educator Network helped guide people through the complexities of living with this devastating and potentially life-threatening disease by providing caring support and connected them to resources in their areas The Foundation also debuted new educational materials, produced audio podcasts about lupus research, sponsored teleconferences and symposia on living with lupus, and circulated Lupus Now, the only national magazine focused exclusively on lupus, to over 135,000 medical professionals, individuals with lupus and members of the public For the fourth year, the Foundation conducted its national teleconference series and its "15 Questions" programs, which feature lupus thought-leaders answering questions on a specific topic submitted by individuals with lupus from around the country This year teleconferences were conducted in English and Spanish The two programs generated more than 2,500 participants and submitted inquiries, and more than 30,000 visits to the programs' archive pages on the Foundation's website

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
Peter M Schwab Chair	5 00	X		X				0	0	0
Keith Brunini Vice Chair	5 00	X		X				0	0	0
Conrad Gehrmann Treasurer	5 00	X		X				0	0	0
Toni Freeman Secretary	5 00	X		X				0	0	0
Cindy Coney Immediate Past Chair	5 00	X		X				0	0	0
Janine Allen Director	1 00	X						0	0	0
Judy Barlin Director	1 00	X						0	0	0
Lynn Blandford Director - until 7/15/2012	1 00	X						0	0	0
J Reeve Bright Director	1 00	X						0	0	0
R Thomas Dawe Director - until 7/15/2012	1 00	X						0	0	0
Karen B Evans Director	1 00	X						0	0	0
Gary Gilkeson MD Director	1 00	X						0	0	0
Matthew Johnson Director - until 7/15/2012	1 00	X						0	0	0
Brian Kaplan Director	1 00	X						0	0	0
Merrillyn J Kosier Director	1 00	X						0	0	0
Marguerete A Luter Director	1 00	X						0	0	0
Susan Manzi MD MPH Director	1 00	X						0	0	0
Carol Ann Petren Director	1 00	X						0	0	0
Steve Rabinowitz Director	1 00	X						0	0	0
Katherine A Ruffatto Director	1 00	X						0	0	0
Annette Shelby PhD Director	1 00	X						0	0	0
Christine Smith Director	1 00	X						0	0	0
Marjorie S Susman Director	1 00	X						0	0	0
Fran Tsimoyianis Director	1 00	X						0	0	0
Randall Winston Director	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Seung-Ae Chung Chief Financial Officer	40 00			X				156,887	0	19,078
Sandra C Raymond President and CEO	40 00			X				242,640	0	26,530
Mary C Schwarz Chief Operating Officer	40 00			X				68,958	0	1,769
Mary T Crimmings VP, Marketing & Communication	40 00				X			164,598	0	14,541
Leslie Hanrahan VP, Education & Research	40 00				X			152,018	0	17,901
Laura L Leale VP, Development	40 00				X			150,444	0	13,936
Duane Peters Sr Dir Marketing & Communication	40 00					X		127,768	0	18,248
M Susan Bruney VP, Net Dev - until 1/13/2012	40 00					X		147,696	0	13,414
Patricia M Hart Director of Individual Giving	40 00					X		106,722	0	5,924
Im Senephimmachack Director of Walk Development	40 00					X		106,026	0	7,183