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Form

**990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2012**Department of the Treasury  
Internal Revenue ServiceUnder 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

**Open to Public  
Inspection****A For the 2012 calendar year, or tax year beginning 10/01/12, and ending 06/30/13****B** Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Terminated☐ Amended return☐ Application pending**C** Name of organization**Paralyzed Veterans of America**

Doing Business As

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

**801 Eighteenth Street, NW**

City, town or post office, state, and ZIP code

**Washington DC 20006****F** Name and address of principal officer**Bill Lawson  
PVA, 801 Eighteenth Street, NW  
Washington DC 20006****D** Employer identification number**13-1946868****E** Telephone number**202-872-1300****G** Gross receipts \$ **84,760,271****H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

**I** Tax-exempt status ☒ 501(c)(3) ☐ 501(c) ( ) (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website: **www.pva.org****H(c)** Group exemption number**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation **1947****M** State of legal domicile **DC****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities <b>See Schedule O</b>			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
	3	Number of voting members of the governing body (Part VI, line 1a)		
	4	Number of independent voting members of the governing body (Part VI, line 1b)		
	5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)		
	6	Total number of volunteers (estimate if necessary)		
	Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	
7b		Net unrelated business taxable income from Form 990-T, line 34		
		Prior Year	Current Year	
8		97,051,106	78,499,916	
9		496,858	390,830	
10		3,566,540	1,354,456	
11		2,462,601	1,667,037	
12		103,577,105	81,912,239	
Expenses		13	7,301,428	6,003,440
		14	0	0
	15	21,701,699	16,011,266	
	16a	1,275,167	926,119	
	b	24,702,851	2014	
	17	1,343,855	51,676,537	
	18	101,622,149	74,617,362	
	19	1,954,956	7,294,877	
	Net Assets or Fund Balances	Beginning of Current Year		End of Year
		20	47,241,151	55,874,101
21		11,703,201	12,151,795	
22		35,537,950	43,722,306	

**Part II Signature Block**

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

Sign Here	Signature of officer	Date
	<b>John D. Ring</b>	<b>2/8/14</b>
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	<b>Richard Locastro</b>	<b>02/05/14</b>
Firm's name	Firm's EIN	Phone no
	<b>Gelman, Rosenberg &amp; Freedman</b>	<b>52-1392008</b>
Firm's address		
<b>4550 Montgomery Avenue</b>		
<b>Bethesda, MD 20814</b>		

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

**See Statement 1 FTF****3,000** Form **990** (2012)

622 20

**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.

**See Schedule O**

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 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 \$ **14,392,729** including grants of \$ **148,800** ) (Revenue \$ **379,589** )

**Paralyzed Veterans of America (Paralyzed Veterans) works to proactively change lives and build productive futures for our nation's veterans with disabilities and their families. More than six decades after our founding, we continue the fight for quality medical care, benefits earned through service to America, jobs, adaptive sports, accessibility, and medical breakthroughs for all veterans and people with disabilities. We are veterans' "partner for life" with advocacy, expertise and a broad range of services designed to meet their needs. We provide our help FREE of charge, thanks to the generous support and donations of America's businesses and the public. Last year alone, through our advocacy, we secured billions of dollars of funding for vital VA health care. (Continued on Schedule O)**

4b (Code ) (Expenses \$ **23,115,989** including grants of \$ ) (Revenue \$ )

**Paralyzed Veterans of America engages and educates both the public and key decision makers about the challenges facing veterans with spinal cord injury and their families ~ and the important services we provide to these brave heroes which allow them and their families to lead full and productive lives. Whether it's a janitor whose dad served in Vietnam, the doctor who's thinking about specializing in spinal cord injury medicine, or the student who has no veterans in her family, our print and e-publications are designed to get them all to think about the challenges facing paralyzed and disabled veterans ~ and to make helping veterans part of their life's mission. For example, through our clinical practice guidelines and companion consumer guides ~ on issues as diverse (Continued on Schedule O)**

4c (Code ) (Expenses \$ **4,596,300** including grants of \$ **4,562,917** ) (Revenue \$ )

**Paralyzed Veterans of America thinks nationally and acts locally through our 34 chapters dotted across the nation. Whether it's helping newly injured veterans get the help they need or advocating for barrier free sporting facilities, our chapters are trusted members of their communities who work tirelessly to "Pay it Forward" and to get the word out about our services to millions every year.**

4d Other program services (Describe in Schedule O.)

(Expenses \$ **4,525,569** including grants of \$ **1,291,723** ) (Revenue \$ **6,541** )4e Total program service expenses **46,630,587**

**Part IV Checklist of Required Schedules**

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

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

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

**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
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	<b>1a</b> 153		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	<b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	X	
<b>2a</b> 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.	<b>2a</b> 316		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	<b>2b</b>	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	X	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	<b>3b</b>	X	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>		X
<b>b</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.			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> 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 as charitable contributions?	<b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> 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?	<b>7a</b>	X	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	X	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year.	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	X	
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12.	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders.	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand.	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	<b>14b</b>		

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	<b>34</b>		
Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
<b>b</b>	<b>34</b>		
Enter the number of voting members included in line 1a, above, who are independent.			
<b>2</b>			<b>X</b>
Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			
<b>3</b>			<b>X</b>
Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?			
<b>4</b>		<b>X</b>	
Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			
<b>5</b>			<b>X</b>
Did the organization become aware during the year of a significant diversion of the organization's assets?			
<b>6</b>		<b>X</b>	
Did the organization have members or stockholders?			
<b>7a</b>		<b>X</b>	
Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			
<b>7b</b>			<b>X</b>
Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			
<b>8a</b>		<b>X</b>	
Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>8b</b>		<b>X</b>	
a. The governing body?			
<b>9</b>			<b>X</b>
b. Each committee with authority to act on behalf of the governing body?			
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.			

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed: **AL, AK, AR, AZ, CA, CO, CT, DE, FL, GA, IL, IN, KS**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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 ☐ Other (explain in Schedule O)

**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 during the tax year.

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **Richard Kalafus, PVA** **801 Eighteenth Street, NW** **Washington** **DC 20006** **202-416-7735**

**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. 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, and 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 officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) Leonard Smith	20.00									
Director Arizona	0.00	X						0	0	0
(2) Scott Souza	20.00									
Dir. Bay Area & West.	0.00	X						0	0	0
(3) Joe Romagnano	20.00									
Dir. Bayou Gulf Stat	0.00	X						0	0	0
(4) Carl Harris	20.00									
Director Buckeye	0.00	X						0	0	0
(5) Richard Johnson	20.00									
Director Cal Diego	0.00	X						0	0	0
(6) Art Lyles	20.00									
Director California	0.00	X						0	0	0
(7) Louis Irvin	20.00									
Director Central FL	0.00	X						0	0	0
(8) Ron Hoskins	20.00									
Director Colonial	0.00	X						0	0	0
(9) Juan Perez	20.00									
Director Florida	0.00	X						0	0	0
(10) Eduardo Oyola-Rivera	20.00									
Director FL Gulf Coa	0.00	X						0	0	0
(11) Stanley Brown	20.00									
Director Gateway	0.00	X						0	0	0



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(12) <b>Tamara Lawter</b>	20.00									
<b>Director Great Plain</b>	0.00	X						0	0	0
(13) <b>Kenny Lloyd</b>	20.00									
<b>Director Iowa</b>	0.00	X						0	0	0
(14) <b>Hack Albertson</b>	20.00									
<b>Director KY-IN</b>	0.00	X						0	0	0
(15) <b>James Riemer</b>	20.00									
<b>Director Keystone</b>	0.00	X						0	0	0
(16) <b>Steven Ray</b>	20.00									
<b>Director Lone Star</b>	0.00	X						0	0	0
(17) <b>David Peck</b>	20.00									
<b>Director Michigan</b>	0.00	X						0	0	0
(18) <b>William Wood</b>	20.00									
<b>Director Mid-America</b>	0.00	X						0	0	0
(19) <b>David Coffield</b>	20.00									
	0.00	X						0	0	0
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>								1,698,703		112,263
<b>d Total (add lines 1b and 1c)</b>								1,698,703		112,263

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **13**

- 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
- 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
- 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

	Yes	No
<b>3</b>	X	
<b>4</b>	X	
<b>5</b>		X

**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
<b>US Postmaster</b> <b>Washington</b> DC 20001	<b>900 Brentwood Road, NW</b> <b>Mail Delivery</b>	8,390,532
<b>Hub Labels, Inc.</b> <b>Hagerstown</b> MD 21740	<b>18223 Shawley Drive</b> <b>Mail Labels</b>	2,829,957
<b>American Express Company</b> <b>Ft. Lauderdale</b> FL 33336-0001	<b>PO Box 360001</b> <b>Travel</b>	2,448,965
<b>Carefirst Blue Cross Blue Shield</b> <b>Baltimore</b> MD 21279-0749	<b>PO Box 79749</b> <b>Health Ins.</b>	1,961,219
<b>Paradysz Matera &amp; Co. Inc.</b> <b>New York City</b> NY 10004	<b>5 Hanover Square, 5th Floor</b> <b>Mailing Lists</b>	1,672,631

**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 **14**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(12) Christi Hill-Smith	20.00									
Director Mid-South	0.00	X						0	0	0
(13) Tom Fjerstad	20.00									
Director Minnesota	4.00	X						0	0	0
(14) David McClellan	20.00									
Director Mountain St	0.00	X						0	0	0
(15) Lester Wood	20.00									
Director Nevada	0.00	X						0	0	0
(16) Craig Cascella	20.00									
Director New England	0.00	X						0	0	0
(17) Perry Grimme	20.00									
Dir. North Central	0.00	X						0	0	0
(18) Brent King	20.00									
Director Northwest	0.00	X						0	0	0
(19) Jeff DeLeon	20.00									
Director Oregon	0.00	X						0	0	0
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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

	Yes	No
<b>3</b> 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		
<b>4</b> 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		
<b>5</b> 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		

**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

**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 ▶

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(12) Jimmy Torres	20.00									
Director Puerto Rico	0.00	X						0	0	0
(13) Charles Turek	20.00									
Dir. Southeastern	0.00	X						0	0	0
(14) Darrell Wilson	20.00									
Director Texas	0.00	X						0	0	0
(15) Darrell Carrell	20.00									
Director West VA	0.00	X						0	0	0
(16) Ken Ness	20.00									
Director Wisconsin	0.00	X						0	0	0
(17) Kevin Daily	0.00									
Director Zia	0.00	X						0	0	0
(18) Vacant	0.00									
Director Vaughan	0.00	X						0	0	0
(19) John D. Ring	50.00									
Chief Fin. Officer	8.00			X				204,399	0	21,458
<b>1b Sub-total</b>								<b>204,399</b>		<b>21,458</b>
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		
<b>4</b> 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		
<b>5</b> 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		

**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

**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 **▶**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(12) <b>Homer Townsend</b>										
<b>Executive Director</b>	50.00 0.00			X				173,403	0	8,535
(13) <b>Bill Lawson</b>										
<b>President</b>	40.00 8.00			X				78,498	0	624
(14) <b>Ken Weas</b>										
<b>National Vice Pres.</b>	35.00 0.00			X				9,000	0	0
(15) <b>Gene Crayton</b>										
<b>Immediate Past Pres.</b>	30.00 0.00			X				6,750	0	0
(16) <b>Albert Kovach, Jr.</b>										
<b>National Senior VP</b>	35.00 4.00			X				6,750	0	0
(17) <b>David Fowler</b>										
<b>National Vice Pres.</b>	35.00 0.00			X				6,750	0	0
(18) <b>David Zurfluh</b>										
<b>National Vice Pres.</b>	35.00 0.00			X				6,750	0	0
(19) <b>Charlie Brown</b>										
<b>National Vice Pres.</b>	35.00 0.00			X				6,750	0	0
<b>1b Sub-total</b>								294,651		9,159
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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

- 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
- 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
- 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

	Yes	No
3		
4		
5		

**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

**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 ▶

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(12) <b>Larry Dodson</b>	40.00									
<b>National Secretary</b>	0.00			X				6,750	0	0
(13) <b>Craig Enenbach</b>	40.00									
<b>National Treasurer</b>	0.00			X				6,750	0	0
(14) <b>Mark Dowis</b>	50.00									
<b>Dir. of Development</b>	0.00				X			198,445	0	15,879
(15) <b>Lana McKenzie</b>	50.00									
<b>Dir. Health Services</b>	0.00				X			166,331	0	12,852
(16) <b>Sherman Gillums</b>	50.00									
<b>Director of VBD</b>	0.00					X		148,627	0	1,053
(17) <b>Douglas K. Vollmer</b>	50.00									
<b>Dir. of Gov't Rel.</b>	0.00					X		146,620	0	18,437
(18) <b>Jane Eakins</b>	50.00									
<b>Dir. of Corp. FR</b>	0.00					X		129,881	0	8,362
(19) <b>Richard Kalafus</b>	50.00									
<b>Controller</b>	0.00					X		128,728	0	8,381
<b>1b Sub-total</b>								<b>932,132</b>		<b>64,964</b>
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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

	Yes	No
<b>3</b> 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		
<b>4</b> 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		
<b>5</b> 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		

**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

**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 **▶**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (VV-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			
(12) <b>Leslie Zupan</b> <b>Director of IT</b>	50.00 0.00					X		128,670	0	8,366
(13) <b>Nichole Kreiger</b> <b>Dir. of Direct Mail</b>	50.00 0.00						X	138,851	0	8,316
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
<b>1b Sub-total</b>								<b>267,521</b>		<b>16,682</b>
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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

- 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
- 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
- 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

	Yes	No
<b>3</b>		
<b>4</b>		
<b>5</b>		

**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

**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 ▶

**Part VIII Statement of Revenue**Check if Schedule O contains a response to any question in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b> 51,195				
	<b>b</b> Membership dues	<b>1b</b>				
	<b>c</b> Fundraising events	<b>1c</b> 661,070				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 77,787,651				
	<b>g</b> Noncash contributions included in lines 1a-1f \$					
	<b>h Total.</b> Add lines 1a-1f		78,499,916			
<b>Program Service Revenue</b>		<b>Busn. Code</b>				
	<b>2a</b> Paraplegia News	511120	150,388	15,262	135,126	
	<b>b</b> Veterans Legal Services		99,216	99,216		
	<b>c</b> Sports n Spokes	511120	67,153	19,662	47,491	
	<b>d</b> Information Publications		62,832	62,832		
	<b>e</b> Sports Event Registration		6,541	6,541		
	<b>f</b> All other program service revenue		4,700			4,700
	<b>g Total.</b> Add lines 2a-2f		390,830			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		1,095,521			1,095,521
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties		1,128,220			1,128,220
		(i) Real (ii) Personal				
	<b>6a</b> Gross rents	80,566				
	<b>b</b> Less rental exps					
	<b>c</b> Rental inc or (loss)	80,566				
	<b>d</b> Net rental income or (loss)		80,566			80,566
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
		2,898,680				
	<b>b</b> Less cost or other basis & sales exps		2,639,745			
	<b>c</b> Gain or (loss)		258,935			
	<b>d</b> Net gain or (loss)		258,935			258,935
	<b>8a</b> Gross income from fundraising events (not including \$ 661,070 of contributions reported on line 1c) See Part IV, line 18	a 477,564				
	<b>b</b> Less direct expenses	b 208,287				
	<b>c</b> Net income or (loss) from fundraising events		269,277			269,277
<b>9a</b> Gross income from gaming activities See Part IV, line 19	a					
<b>b</b> Less direct expenses	b					
<b>c</b> Net income or (loss) from gaming activities						
<b>10a</b> Gross sales of inventory, less returns and allowances	a					
<b>b</b> Less cost of goods sold	b					
<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Busn. Code</b>				
<b>11a</b> Earthquake Insurance Claim		188,974			188,974	
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d		188,974				
<b>12 Total revenue.</b> See instructions		81,912,239	203,513	182,617	3,026,193	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	5,850,390	5,850,390		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	153,050	153,050		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	861,410	440,625	115,412	305,373
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	11,504,618	9,791,495	445,319	1,267,804
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	613,824	538,386	21,809	53,629
9 Other employee benefits	2,052,904	1,619,295	105,889	327,720
10 Payroll taxes	978,510	858,252	34,766	85,492
11 Fees for services (non-employees)				
a Management	66,000	66,000		
b Legal	213,519	144,632	5,859	63,028
c Accounting	195,693		195,693	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	926,119			926,119
f Investment management fees	119,301	1,390	117,911	
g Other (if line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	909,186	650,352	65,101	193,733
12 Advertising and promotion	1,340,553	440,407	813,382	86,764
13 Office expenses	786,694	727,275	20,309	39,110
14 Information technology	537,944	480,757	25,127	32,060
15 Royalties				
16 Occupancy	643,356	578,794	18,665	45,897
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,216,741	1,819,280	188,436	209,025
20 Interest	29,758	26,101	1,057	2,600
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	440,951	387,255	15,523	38,173
23 Insurance	164,425	144,217	5,842	14,366
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Mail Program Fundraising	43,338,428	21,463,252	1,080,290	20,794,886
b Readership Costs	284,383	284,383		
c Bad Debt Expense	116,723		212	116,511
d Readership Costs	105,831	105,831		
e All other expenses	167,051	59,168	7,322	100,561
25 Total functional expenses. Add lines 1 through 24e	74,617,362	46,630,587	3,283,924	24,702,851
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)	43,338,428	21,463,252	1,080,290	20,794,886



**Part X Balance Sheet**Check if Schedule O contains a response to any question in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest bearing	4,660,498	1	6,446,736
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	4,062,772	4	4,821,000
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	980,675	9	583,366
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 7,770,365		
	b Less accumulated depreciation	10b 5,680,105	10c	2,090,260
	11 Investments—publicly traded securities	30,818,568	11	37,324,806
	12 Investments—other securities See Part IV, line 11	679,373	12	726,871
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	3,880,857	15	3,881,062
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	47,241,151	16	55,874,101	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	10,463,411	17	9,011,617
	18 Grants payable		18	1,575,500
	19 Deferred revenue	607,751	19	1,018,443
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other 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	632,039	25	546,235
	26 <b>Total liabilities.</b> Add lines 17 through 25	11,703,201	26	12,151,795
	<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27 Unrestricted net assets		32,985,565	27	39,356,949
28 Temporarily restricted net assets		2,552,385	28	4,365,357
29 Permanently restricted net assets			29	
Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> 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 <b>Total net assets or fund balances</b>		35,537,950	33	43,722,306
34 <b>Total liabilities and net assets/fund balances</b>	47,241,151	34	55,874,101	

**Part XI Reconciliation 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	81,912,239
2	Total expenses (must equal Part IX, column (A), line 25)	2	74,617,362
3	Revenue less expenses Subtract line 2 from line 1	3	7,294,877
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	35,537,950
5	Net unrealized gains (losses) on investments	5	870,797
6	Donated services and use of facilities	6	18,000
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	182
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	43,721,806

**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 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 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	X	
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?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Public Charity Status and Public Support**

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

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

OMB No 1545-0047

**2012**Open to Public  
Inspection

Name of the organization

**Paralyzed Veterans of America**

Employer identification number

**13-1946868****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 described in **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—Non-functionally integrated
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).**
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the US?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2012

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	100,719,341	107,947,509	102,627,131	97,051,106	77,739,110	486,084,197
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge	868,290	878,536	864,059	874,753	703,920	4,189,558
<b>4</b> <b>Total.</b> Add lines 1 through 3	101,587,631	108,826,045	103,491,190	97,925,859	78,443,030	490,273,755
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6</b> <b>Public support.</b> Subtract line 5 from line 4						490,273,755

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>7</b> Amounts from line 4	101,587,631	108,826,045	103,491,190	97,925,859	78,443,030	490,273,755
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,283,636	2,998,567	3,389,745	2,931,390	2,304,307	14,907,645
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11</b> <b>Total support.</b> Add lines 7 through 10						505,181,400
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	203,513

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

<b>14</b> Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	97.05 %
<b>15</b> Public support percentage from 2011 Schedule A, Part II, line 14	15	96.95 %
<b>16a</b> <b>33 1/3% support test—2012.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
<b>b</b> <b>33 1/3% support test—2011.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>17a</b> <b>10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>b</b> <b>10%-facts-and-circumstances test—2011.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>18</b> <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

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

(Complete only if you checked the box on line 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b> <b>Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8</b> <b>Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>13</b> <b>Total support.</b> (Add lines 9, 10c, 11, and 12)						
<b>14</b> <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <span style="float: right;">► <input type="checkbox"/></span>						

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

<b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2011 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests—2012.** 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—2011.** 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.** Complete this part to provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12. Also complete this part for any additional information. (See instructions).

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**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.

OMB No 1545-0047

**2012****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, Part V, line 35c (Proxy Tax), then

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

Name of organization

**Paralyzed Veterans of America**

Employer identification number

**13-1946868****Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

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

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

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

Schedule C (Form 990 or 990-EZ) 2012

**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												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)	56,923													
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	189,442													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)	246,365													
<b>d</b> Other exempt purpose expenditures	46,384,222													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)	46,630,587													
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns	1,000,000													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>			If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is													
Not over \$500,000	20% of the amount on line 1e													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000													
Over \$17,000,000	\$1,000,000													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)	250,000													
<b>h</b> Subtract line 1g from line 1a If zero or less, enter -0-	0													
<b>i</b> Subtract line 1f from line 1c If zero or less, enter -0-	0													
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
<b>2a</b> Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
<b>c</b> Total lobbying expenditures	452,114	393,324	363,830	246,365	1,455,633
<b>d</b> Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
<b>e</b> Grassroots ceiling amount (150% of line 2d, column(e))					1,500,000
<b>f</b> Grassroots lobbying expenditures	74,591	55,339	73,271	56,923	260,124



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

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

	(a)		(b)
	Yes	No	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?			
j Total Add 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?		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?		

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

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible 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, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

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**Part IV**   **Supplemental Information (continued)**

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**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, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

**2012**Open to Public  
Inspection

Name of the organization

Employer identification number

**Paralyzed Veterans of America****13-1946868****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?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 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 Tax 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, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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 section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, 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 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958) 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 acquisition, 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 XIII

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 XIII and complete the following table

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

	Amount
1c	
1d	
1e	
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 XIII. Check here if the explanation has been provided in Part XIII

**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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶ %  
 b Permanent endowment ▶ %  
 c Temporarily restricted endowment ▶ %

The percentages in lines 2a, 2b, and 2c should equal 100%

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

- (i) unrelated organizations  
 (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII 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	2,985,207		2,208,783	776,424
d Equipment	4,785,158		3,471,322	1,313,836
e Other				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				2,090,260

Schedule D (Form 990) 2012 **Paralyzed Veterans of America****13-1946868**Page **3****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		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total.</b> (Column (b) must 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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must 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
(1) <b>Investment in 801 18th Street Assoc.</b>	<b>2,052,688</b>
(2) <b>Due from 801 18th Street Assoc.</b>	<b>1,828,374</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 )	<b>3,881,062</b>

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>Leases Payable</b>	<b>546,235</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )	<b>546,235</b>

2. FIN 48 (ASC 740) Footnote In Part XIII, 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 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements		1	117,168,129
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a	870,797	
b	Donated services and use of facilities	2b	34,272,249	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	35,143,046
3	Subtract line 2e from line 1		3	82,025,083
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	95,439	
b	Other (Describe in Part XIII)	4b	-208,283	
c	Add lines 4a and 4b		4c	-112,844
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	81,912,239

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements		1	108,984,273
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a	34,254,249	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	34,254,249
3	Subtract line 2e from line 1		3	74,730,024
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	95,439	
b	Other (Describe in Part XIII)	4b	-208,101	
c	Add lines 4a and 4b		4c	-112,662
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	74,617,362

**Part XIII 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, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part X - FIN 48 Footnote**

Under ASC 740-10, an organization must recognize the tax benefit associated with tax positions taken for tax return purposes when it is more-likely-than-not that the position will be sustained. The implementation of ASC 740-10 had no impact on PVA's financial statements. PVA does not believe there are any material uncertain tax positions and; accordingly, it will not recognize any liability for unrecognized tax benefits. PVA has filed for and received income tax exemptions in the jurisdictions where it is required to do so. Additionally, PVA has filed Internal Revenue Service Form 990 and 990-T tax returns as required and all other applicable returns in those jurisdictions where it is required. PVA believes that it is no longer subject to the U.S. federal, state and local, or non-U.S. income tax examinations by tax authorities for fiscal years before 2010. For the nine months ended June 30, 2013, there were no interest or penalties recorded or included in the statement of activities.

**Part XIII Supplemental Information** (continued)

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**Part XI, Line 4b - Revenue Amounts Included on Return - Other**

Special Event Expenses	\$	-208,287
Unlocated difference	\$	4

**Part XII, Line 4b - Expense Amounts Included on Return - Other**

Special Event Expenses	\$	-208,827
difference	\$	726

**Part XIII - Supplemental Financial Information**

Paralyzed Veterans of America did have a consolidated audit with its subsidiaries and did not have a separate audit. The consolidated audit report did have a supplemental schedule showing the Consolidating Statement of Financial Position and Statement of Activities with each company shown separately plus the eliminating entries. Schedule D, Part XI, XII, and XIII is a reconciliation between the 990 and the Supplemental Consolidating Statement of Activities.

**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

**2012**Open to Public  
Inspection

Name of the organization

**Paralyzed Veterans of America**

Employer identification number

**13-1946868****Part I****Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

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

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?☒ Yes ☐ No**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>SCA Direct</b> 1 11200 Waples Mill Road, Suite 150 Fairfax VA 22030	Mail		X	50,107,792	709,619	49,398,173
<b>Target MarkeTeam</b> 2 1050 Crowne Point Rkwy, 18th Floor Atlanta GA 30338	Mail		X	16,688,940	162,500	16,526,440
<b>PM Digital</b> 3 5 Hannover Square, 6th Floor New York NY 10004	Internet		X	879,862	54,000	825,862
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>				<b>67,676,594</b>	<b>926,119</b>	<b>66,750,475</b>

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



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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>Honors Gala</u> (event type)	<u>Golf Tournament</u> (event type)	<u>3</u> (total number)	(add col (a) through col (c))
Revenue	1 Gross receipts	548,451	360,318	229,865	1,138,634
	2 Less Contributions	351,306	235,318	74,446	661,070
	3 Gross income (line 1 minus line 2)	197,145	125,000	155,419	477,564
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	8,970	12,077	1,690	22,737
	6 Rent/facility costs	16,392		6,101	22,493
	7 Food and beverages	55,336		338	55,674
	8 Entertainment	2,500			2,500
	9 Other direct expenses	57,220	597	47,066	104,883
	10 Direct expense summary Add lines 4 through 9 in column (d)				208,287
	11 Net income summary Combine line 3, column (d), and line 10				269,277

**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				
	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
Direct Expenses	6 Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				
	8 Net gaming income summary Combine line 1, column d, and line 7				

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

a Is the organization licensed to operate gaming activities in each of these states?

☐ Yes ☐ No

b If "No," explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes ☐ No

b If "Yes," explain

Schedule G (Form 990 or 990-EZ) 2012

**Paralyzed Veterans of America****13-1946868**Page **3**

- 11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity operated in
- |                               |     |   |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility         | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ►

Address ►

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

Name ►

Address ►

**16 Gaming manager information**

Name ►

Gaming manager compensation ► \$

Description of services provided ►

☐ Director/officer
☐ Employee
☐ Independent contractor
**17 Mandatory distributions**

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

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

**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

**2012****Open to Public  
Inspection**

Name of the organization

**Paralyzed Veterans of America**

Employer identification number

**13-1946868****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. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section number, 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)	Arizona Chapter PVA 5015 N. 7th Ave., Suite 2 Phoenix AZ 85013	25-7174799	501c3	135,000				Chapter Grant
(2)	Bay Area Western Chapter PVA 3801 Miranda Ave., Rm. A1-219 Palo Alto CA 94304-1207	94-6132553	501c3	135,000				Chapter Grant
(3)	Bayou Gulf States Chapter PVA 15489 Dedeaux Road Gulfport MS 39503-2667	94-6132553	501c3	135,000				Chapter Grant
(4)	Buckeye Chapter PVA 26250 Euclid Ave., Suite 115 Euclid OH 44132	23-7193597	501c3	135,000				Chapter Grant
(5)	Cal-Diego Chapter PVA VAMC, 3550 LaJolla Village Drive San Diego CA 92161-0001	95-3691162	501c3	135,000				Chapter Grant
(6)	California Chapter PVA 5901 E. Seventh Street Long Beach CA 90822-5201	95-6089203	501c3	135,000				Chapter Grant
(7)	Central Florida Chapter PVA 2711 South Design Court Sanford FL 32773-8120	59-1793434	501c3	135,000				Chapter Grant
(8)	Colonial Chapter PVA 356 E. Main Street, Suite 103 Newark DE 19711	23-7099908	501c3	135,000				Chapter Grant
(9)	Florida Chapter PVA 3799 N. Andrews Avenue Ft. Lauderdale FL 33309-5261	59-1731533	501c3	135,000				Chapter Grant

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶**3** Enter total number of other organizations listed in the line 1 table ▶**For Paperwork Reduction Act Notice, see the Instructions for Form 990.****Schedule I (Form 990) (2012)**

**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

**2012****Open to Public  
Inspection**

Name of the organization

**Paralyzed Veterans of America**

Employer identification number

**13-1946868****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. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC 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)	Florida Gulf Coast Chapter PVA 15435 North Florida Avenue Tampa FL 33613	23-7037565	501c3	135,000				Chapter Grant
(2)	Gateway Chapter PVA 1311 Lindbergh Plaza Center St. Louis MO 63132	51-0217506	501c3	135,000				Chapter Grant
(3)	Great Plains Chapter PVA 7612 Maple Street Omaha NE 68134-6502	23-7193599	501c3	135,000				Chapter Grant
(4)	Iowa Chapter PVA 3703 1/2 Douglas Ave. Des Moines IA 50310-5367	42-1320922	501c3	135,000				Chapter Grant
(5)	Kentucky/Indiana Chapter PVA 1030 Goss Avenue Louisville KY 40217-1236	61-1123123	501c3	135,000				Chapter Grant
(6)	Keystone Chapter PVA 1113 Main Street Pittsburgh PA 15215-2407	25-1291634	501c3	135,000				Chapter Grant
(7)	Lone Star Chapter PVA 3925 Forest Lane Garland TX 75042-6932	74-6077762	501c3	135,000				Chapter Grant
(8)	Michigan Chapter PVA 40550 Grand River Avenue Novi MI 48375-2808	38-6120911	501c3	135,000				Chapter Grant
(9)	Mid-America Chapter PVA 6108 NW63rd Street, Suite A Oklahoma City OK 73132-7526	73-1100787	501c3	135,000				Chapter Grant

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2012)

DAA

**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

**2012****Open to Public  
Inspection**

Name of the organization

Employer identification number

**13-1946868****Part I Paralyzed Veterans of America****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. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section number, 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)	Mid-Atlantic Chapter PVA 11620 Busy Street North Chesterfield VA 23236-4060	54-0653585	501c3	135,000				Chapter Grant
(2)	Mid-South Chapter PVA 1030 Jefferson Ave., Room 2D100 Memphis TN 38104-2127	62-6042046	501c3	135,000				Chapter Grant
(3)	Minnesota Chapter PVA 1 Veterans Drive, SCI - 238 Minneapolis MN 55417-2309	41-1724527	501c3	135,000				Chapter Grant
(4)	Mountain States Chapter PVA 12200 E. Iliff Ave., Suite 107 Aurora CO 80014-5376	84-6036190	501c3	135,000				Chapter Grant
(5)	Nevada Chapter PVA 704 South Jones Blvd. Las Vegas NV 89107-3614	31-1647467	501c3	135,000				Chapter Grant
(6)	New England Chapter PVA 1600 Providence Highway, Suite 143 Walpole MA 02081-2557	04-6112881	501c3	135,000				Chapter Grant
(7)	North Central Chapter PVA 209 North Garfield Ave. Sioux Falls SD 57104-5601	46-0359947	501c3	135,000				Chapter Grant
(8)	Northwest Chapter PVA 616 SW 152nd St., Suite B Burien WA 98166-2225	91-1017716	501c3	135,000				Chapter Grant
(9)	Oregon Chapter PVA 3700 Silverton Road NE Salem OR 97305-1472	93-0713859	501c3	107,917				Chapter Grant

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Schedule I (Form 990) (2012)

**SCHEDULE I  
(Form 990)**Department of the Treasury  
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OMB No. 1545-0047

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Name of the organization

**Paralyzed Veterans of America**

Employer identification number

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1	(a) Name and address of organization or government	(b) EIN	(c) IRC section number, 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)	Puerto Rico Chapter PVA 812 Moluca St., URB Country Club San Juan PR 00924-1723	66-0346980	501c3	135,000				Chapter Grant
(2)	Southeastern Chapter PVA 4010 Deans Bridge Road Hephzibah GA 30815-5616	58-6055069	501c3	135,000				Chapter Grant
(3)	Texas Chapter PVA 2656 South Loop West, Suite 130 Houston TX 77054	74-6077762	501c3	135,000				Chapter Grant
(4)	Vaughan Chapter PVA 2235 Enterprise Drive, Suite 3501 Westchester IL 60154-5806	36-6156338	501c3	135,000				Chapter Grant
(5)	West Virginia Chapter PVA 336 Campbells Creek Drive Charleston WV 25306-6806	55-0718655	501c3	135,000				Chapter Grant
(6)	Wisconsin Chapter PVA 2311 S. 108th Street West Allis WI 53277-1901	39-1393216	501c3	135,000				Chapter Grant
(7)	Zia Chapter PVA 833 Gibson Blvd., SE Albuquerque NM 87102-4926	87-1054923	501c3	135,000				Chapter Grant
(8)	American Wheelchair Bowling Assoc. 1547 Attilburgh Blvd. Melbourne FL 32904	59-1161641	501c3	10,000				Sports Grant
(9)	Human Engineering Research Lab 7180 Highland Drive Pittsburgh PA 15206	25-0965591	501c3	121,500				Research Grant

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

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Schedule I (Form 990) (2012)

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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.  
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OMB No. 1545-0047

**2012****Open to Public  
Inspection**

Name of the organization

**Paralyzed Veterans of America**

Employer identification number

**13-1946868****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. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section number, 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) RESNA	1700 N. Moore Street Arlington VA 22209	36-3102888	501c3	15,000				Education Grant
(2) Yale University	333 Cedar Street New Haven CT 06510	06-0646973	501c3	270,000				Research Grant
(3) Beneficial Designs, Inc.	2240 Meridian Blvd., Suite C Minden NV 89423-4311	88-0479254	501c3	30,000				Research Grant
(4) PVA Spinal Cord Research Foundation	801 Eighteenth Street, NW Washington DC 20006	52-1064398	501c3	648,000				Research Grant
(5) PVA Education & Training Foundation	801 Eighteenth Street, NW Washington DC 20006	94-2733585	501c3	100,000				Education Grant
(6) Nevada Chapter PVA	704 South Jones Blvd. Las Vegas NV 89107-3614	31-1647467	501c3	16,945				Sports Grant
(7) Lone Star Chapter PVA	3925 Forest Lane Garland TX 75042-6932	74-6077762	501c3	5,448				Sports Grant
(8) Mid-Atlantic Chapter PVA	11620 Busy Street North Chesterfield VA 23236-4060	54-0653585	501c3	10,544				Sports Grant
(9) Arizona Chapter PVA	5015 N. 7th Ave., Suite 2 Phoenix AZ 85013	25-7174799	501c3	8,136				Sports Grant

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

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Schedule I (Form 990) (2012)

DAA

**SCHEDULE I  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Grants and Other Assistance to Organizations,  
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**13-1946868****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. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC 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)	Cal-Diego Chapter PVA VAMC, 3550 LaJolla Village Drive San Diego CA 92161-0001	95-3691162	501c3	8,596				Sports Grant
(2)	Florida Gulf Coast Chapter PVA 15435 North Florida Avenue Tampa FL 33613	23-7037565	501c3	15,823				Sports Grant
(3)	Buckeye Chapter PVA 26250 Euclid Avenue, Suite 115 Euclid OH 44132	23-7193597	501c3	6,681				Sports Grant
(4)	Kentucky/Indiana Chapter PVA 1030 Goss Avenue Louisville KY 40217-1236	61-1123123	501c3	7,500				Sports Grant
(5)								
(6)								
(7)								
(8)								
(9)								

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2012)

DAA



Schedule I (Form 990) (2012) **Paralyzed Veterans of America** **13-1946868** Page **2**  
**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.  
 Part III can be duplicated 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 Grants	1	22,500			
2	Disaster Relief Grants	5	6,250			
3	Accessible Vans	3		124,300	Purchased	
4						
5						
6						
7						

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

**Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds**  
**CHAPTER GRANTS-All 34 Chapters of PVA must provide a yearly budget, audited financial statement and copy of the chapter 990. The national organization also investigates any chapter if there is any question raised on the administration of the Chapter.**  
**RESEARCH GRANTS - Research Grants are approved by the PVA Board of Directors. The PVA Director of Research monitors the grants and gives reports to the Board of Directors.**

**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, line 23.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

**2012**Open to Public  
Inspection

Name of the organization

**Paralyzed Veterans of America**

Employer identification number

**13-1946868****Part I Questions Regarding Compensation****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☒ Travel for companions☐ Tax indemnification and gross-up payments☐ Discretionary spending account☐ Housing allowance or residence for personal use☐ Payments for business use of personal residence☐ Health or social club dues or initiation fees☒ Personal services (e.g., maid, chauffeur, chef)**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.**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?**3** Indicate which, if any, of the following the filing organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.☒ Compensation committee☒ Independent compensation consultant☒ Form 990 of other organizations☐ Written employment contract☒ Compensation survey or study☒ 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?**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?**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.

**Only section 501(c)(3) and 501(c)(4) organizations 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?**b** Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

**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?**b** Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

**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.**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

X

2

X

4a

X

4b

X

4c

X

5a

X

5b

X

6a

X

6b

X

7

X

8

X

9

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Schedule J (Form 990) 2012

Schedule J (Form 990) 2012 **Paralyzed Veterans of America** **13-1946868****Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is 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, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(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 as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(iv) Other reportable compensation				
John D. Ring	(i) 186,077	(ii) 0	(iii) 18,322	(iv) 0	0	21,458	225,857	0
<sup>1</sup> Chief Fin. Officer	(ii) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
Homer Townsend	(i) 170,970	(ii) 0	(iii) 2,433	(iv) 0	0	8,535	181,938	0
<sup>2</sup> Executive Director	(ii) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
Mark DOWIS	(i) 181,211	(ii) 0	(iii) 17,234	(iv) 0	0	15,879	214,324	0
<sup>3</sup> Dir. of Development	(ii) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
Lana McKenzie	(i) 151,695	(ii) 0	(iii) 14,636	(iv) 0	0	12,852	179,183	0
<sup>4</sup> Dir. Health Services	(ii) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
Douglas K. Vollmer	(i) 138,740	(ii) 0	(iii) 7,880	(iv) 0	0	18,437	165,057	0
<sup>5</sup> Dir. of Gov't Rel.	(ii) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
Nichole Kreiger	(i) 118,556	(ii) 0	(iii) 20,295	(iv) 0	0	8,316	147,167	0
<sup>6</sup> Dir. of Direct Mail	(ii) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
7	(i) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
8	(i) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
9	(i) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
10	(i) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
11	(i) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
12	(i) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
13	(i) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
14	(i) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
15	(i) 0	(ii) 0	(iii) 0	(iv) 0	0	0	0	0
16	(i) 0	(ii) 0	(iii) 0	(iv) 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, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

**Part I, Line 1a - Fringe or Expense Explanation**

PVA owns three wheelchair equipped vans and has an employee who as part of his job responsibility is to drive and to do administrative work. This employee drives individuals in wheelchairs to meetings during the day. The employee also is responsible for renting and scheduling wheelchair equipped vans for out of town meetings and running a program that often moves 50 to 100 wheelchair users from the airport to the hotel and around the meeting city as needed. About 40% of this employee's time is on administrative tasks such as answering the phone.

PVA allows spouse travel of Executive Committee members to all meetings, chapter visits and sporting events. The amount of travel required of the nine members of the PVA Executive Committee is extensive. As previously stated all members have spinal cord injury or disease and are wheelchair users making the assistance of a spouse necessary. Spouse/attendant travel is allowed for any member of PVA whereby the member could not travel without their assistance.

**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 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2012**Open to Public  
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Name of the organization

**Paralyzed Veterans of America**

Employer identification number

**13-1946868****Form 990 - Organization's Mission or Most Significant Activities****Paralyzed Veterans of America ~ Changing Lives, Building Futures**

Paralyzed Veterans of America (Paralyzed Veterans) works to positively change lives and build brighter futures for our nation's veterans with disabilities and their families, through our broad range of services and expertise.

Whether it's fighting for quality health care and decent benefits for all who served, providing opportunities to get back into life through adaptive sports, helping veterans with disabilities get good jobs and careers, advancing a barrier-free America, educating clinicians about spinal cord injury, or investing in a cure for paralysis, Paralyzed Veterans leads the way in empowering people with disabilities with everything they need to live full and productive lives.

**Our History**

In 1947, Paralyzed Veterans was founded by a group of seriously injured American heroes from the "Greatest Generation" of World War II. They created a non-profit organization to meet the challenges that they faced back in the 1940s - from a medical community not ready to treat them to an environment with many barriers for people who use wheelchairs. For more than six decades, Paralyzed Veterans' national office and our 34 chapters across the nation have been making America a better place for all veterans

Name of the organization

Paralyzed Veterans of America

Employer identification number

13-1946868

and people with disabilities.

#### What We Do

- We fight for all veterans with disabilities ~ last year we served 50,000 veterans and their families.
- We advocate for quality VA health care and decent veterans benefits ~ this year alone, we advocated more than \$65.3 billion in vital veterans health care and benefits funding. In turn, our staff fought through miles of bureaucratic red tape to secure over \$1 billion in service-earned benefits for thousands of veterans.
- We provide expert independent oversight for VA health care services and facilities ~ last year we did 40 hospital visits and helped more than 5200 callers to our Health Hotline.
- We provided 600 scholarships to empower health care professionals to attend our Summit 2012, one of the world's leading conferences in the specialized field of spinal cord injury research and care.
- We push to make America more wheelchair accessible.
- We empower veterans with the tools they need to secure good careers ~ this year alone, our PAVE (Paving Access for Veterans Employment) program helped hundreds of hard-to-place clients secure competitive careers.
- We invest in research to find new treatments and a cure for paralysis ~ this year alone we invested \$1.2 million to "hurry history."
- We promote and provide wheelchair sports and recreational activities
- We deliver our services to all veterans and their families FREE of

Name of the organization

Paralyzed Veterans of America

Employer identification number

13-1946868

charge, thanks to the generous support and donations of the American people.

#### Major Achievements from Our First 67 Years .

- We built a national 93-strong network of expert service officers who work at VA hospitals to help all veterans secure the medical and veterans benefits they have earned through their service and sacrifice.
- We've fought for and secured billions of dollars in benefits and tens of billions in health-care funding for all veterans.
- We pioneered adaptive wheelchair sports with wheelchair basketball, and for more than two decades, we have co-presented the National Veterans Wheelchair Games, the largest annual wheelchair sports event in the world.
- We led the charge for the landmark Americans with Disabilities Act(1990), making our nation more accessible and for the ADA Amendments(2008).
- We've made the American built environment more barrier-free with our architects providing free expert input to projects as diverse as VA hospitals, airports and baseball stadiums.
- We invested with our chapters more than \$100 million over six decades in research, new treatments, and the search for a cure for paralysis - helping to increase the average life span of paralyzed veterans from what was near zero after injury in the 1940s to near normal today.
- We led the way in providing world-class professional education, clinical practice guidelines, and through our annual health Summits, have created unique educational networking opportunities for spinal cord injury

Name of the organization

Paralyzed Veterans of America

Employer identification number

13-1946868

clinicians.

- We created our PAVE (Paving Access for Veterans Employment) Program, which is designed to help hard-to-place veterans with disabilities secure competitive careers. We want all veterans to have access to the American Dream of a good job with a good company.

#### Form 990, Part III, Line 4a - First Accomplishment

In turn, our staff of over 250 professionals fought through miles of bureaucratic government red tape to secure over \$1 billion in service-earned benefits for thousands of veterans.

#### Form 990, Part III, Line 4b - Second Accomplishment

as the early acute management of adults with spinal cord Injury to bladder management ~ we lead the way in providing "gold standard" professional education and self-help information to health care professionals and patients alike. Last year alone, our guidelines were used by thousands of doctors, nurses, psychologists, social workers and therapists, potentially helping millions of people living with Spinal Cord Injury/Disease (SCI/D).

As part of this professional education PVA, on an annual basis brings together clinicians and researches from both the public and private sectors for a three-day health care summit designed to improve care for all disabled Americans.

#### Form 990, Part III, Line 4d - All Other Accomplishment

##### Advocacy

(Expenses \$1,775,972 including grants of \$0: Revenue of \$0)



Name of the organization

Paralyzed Veterans of America

Employer identification number

13-1946868

Advocacy maintains ongoing programs to promote the special needs of the spinal cord injured and individuals with disabilities, including promoting the construction of accessible public and private structures for individuals confined to wheelchairs.

PVA also analyzes health care data involving veterans to ensure that they have access to quality health care throughout the VA health-care system.

PVA architects using their expertise in spinal cord injury/diseases design and construction ensure that VA Medical Center facilities are continuously improved. As a result, these facilities better accommodate and promote the independence of patients with spinal cord injuries. This is accomplished using a wide range of activities that include consulting, the review of VA facility construction projects and the continuous assessment of the needs of veterans with spinal cord injury or disease.

PVA works closely with federal and state policymakers to initiate and implement legislation that provides necessary benefits and services for veterans, their dependents and their survivors, including compensation, pension, insurance, housing and employment. The broad spectrum of issues encompassed by these efforts include:

1. Ensuring that veterans have access to quality and timely health care at VA medical facilities;
2. Promoting and supporting federal research activities that address spinal dysfunction and rehabilitation as funded or conducted by such agencies as the Department of Veterans Affairs (VA), National Institutes of Health, Department of Defense, Department of Energy and National Science Foundation;

Name of the organization

Paralyzed Veterans of America

Employer identification number

13-1946868

3. Coordinating PVA initiatives regarding federal and state policy matters involving Medicare and Medicaid affecting all veterans with disabilities;

4. Adding facilities and programs needed to care for aging veterans including the development of non-institutional methods of long-term care; and promoting realistic, cost-effective funding for the VA.

PVA, along with three other veterans' service organizations, publishes the Independent Budget, a detailed annual review of programs and expenditures for the VA. This in-depth document makes specific policy recommendations for the entire range of VA services and programs. To ensure quality care for our members under these delivery systems, PVA has developed guidelines for consumers on how to choose managed-care plans. These documents have been widely acclaimed on Capitol Hill and by other federal and state policymakers and among the private-sector health care community.

PVA also serves as the voice for paralyzed veterans on Capitol Hill and assists the 34 PVA chapters in dealing with state governments, testifying regularly on their behalf.

#### Sports and Recreation

(Expenses \$1,129,465 including grants of \$95,973: Revenue of \$6,541)

The sports and recreation programs have a track record of building camaraderie among participants even as competitors push themselves to achieving personal bests. In outdoor events such as --trapshooting, bass fishing and hand-cycling or indoor events such as weightlifting, billiards, bowling, pool or wheelchair basketball--athletes who participate derive therapeutic benefits on the physical, emotional, and social levels. PVA

Name of the organization

Paralyzed Veterans of America

Employer identification number

13-1946868

annually co-presents the National Veterans Wheelchair Games, and sponsors an annual Bass Tour, Trapshoot Circuit, Billiards Tournament and Pool Tournament for the benefit of its membership and others with disabilities.

#### Research, Consumer and Professional Education

(Expenses \$1,620,132 including grants of \$1,195,750; Revenue of \$0)

Research, consumer and professional education awards grants for medical and technological research into the treatment of spinal cord injuries and for the development of rehabilitative methods and devices. It also awards grants to institutions to promote quality of life for people with spinal cord dysfunction through educating and training the entire health professional team, with the patient/client as the central focus.

PVA operates and pays most costs of the PVA Research Foundation and the

PVA Education Foundation. The Research Foundation is one of the leading private sources of funding for spinal cord injury and disease research. The Education Foundation works to make sure that health professionals who provide care for those with spinal cord injury or disease receive quality, ongoing training, with the goal of enhancing their ability to provide the most up-to-date services. PVA also facilitates the development and publication of evidence based clinical practice guidelines. In addition to the aforementioned research initiatives, PVA provides significant financial support to the Center for Neuroscience and Regeneration Research Center at Yale University, one of the leading facilities in spinal cord research in the world.

Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents

Name of the organization

Paralyzed Veterans of America

Employer identification number

13-1946868

The Organization changed its fiscal year end to June 30th from September 30th.

Form 990, Part VI, Line 6 - Classes of Members or Stockholders

PVA has 19,092 members

Form 990, Part VI, Line 7a - Election of Members and Their Rights

PVA has 34 chapters and the members in each chapter elect the board member from the chapter. Officers are elected by the Board at the Annual Meeting held in August of each year. Each Board member has one vote. Officers do not have a vote.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The 990 is completed by the controller and reviewed in detail by the CFO and outside tax accountants, Gelman, Rosenberg & Freedman, CPAs of Bethesda, MD. A draft copy of the return was emailed to all 33 Board Members and eleven officers. After the review and corrections, a final copy of the return was emailed to the Board Members and officers. The return is signed by the CFO and by Gelman, Rosenberg & Freedman.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

At PVA's first Board of Directors meeting each year Board Members are required to sign a statement that they have read and agree to abide by the PVA Conflict of Interest Policy before they are certified as Directors. Furthermore, if they a conflict they must report it. If a Board Member becomes aware of a conflict on another members behalf, they have been instructed to point out the conflict to PVA's Judicial Committee for

Name of the organization

Paralyzed Veterans of America

Employer identification number

13-1946868

appropriate investigation. Key employees also sign this statement at the same meeting and are told the same thing as noted above.

Form 990, Part VI, Line 15a - Compensation Process for Top Official  
The Executive Director (ED) is the top official of the Paralyzed Veterans of America. The Board of Directors sets the compensation for the Executive Director. The Board has access to the third party salary survey (updated in 2012 for the ED position) done for PVA plus other published surveys.

Form 990, Part VI, Line 15b - Compensation Process for Officers  
With regard to compensation, PVA had a third review salaries for all employees in the organization. The survey was updated in part in 2012 with the the remaining positions being updated in 2013 by the same third party and reviewed by the Executive Director and Director of Human Resource Management to ensure compliance with PVA's internal policy for compensation. The Executive Director, Chief Financial Officer and Director of Human Resource Management approve all salary changes.

Form 990, Part VI, Line 17 - Other States Where Copy of Return is Filed  
Kentucky, Louisiana, Maine, Maryland, Massachusetts, Minnesota, Michigan, Mississippi, New Hampshire, New Jersey, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, South Carolina, Tennessee, Texas, Utah, Virginia, Washington, West Virginia, Wisconsin

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation  
PVA posts all of its governing documents, conflict of interest policy, and audited financial statements on its website, [www.pva.org](http://www.pva.org). PVA also

Schedule O (Form 990 or 990-EZ) (2012)

Page 2

Name of the organization

Paralyzed Veterans of America

Employer identification number

13-1946868

provides paper copies upon written request.

## Form 990, Part XI, Line 9 - Reconciliation of Changes - Other

Special Event Expenses	\$	208,287
Unlocated difference	\$	-4
Special Event Expenses	\$	-208,827
difference	\$	726

**SCHEDULE R**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**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

**2012****Open to Public  
Inspection**Name of the organization **Paralyzed Veterans of America**Employer identification number  
**13-1946868****Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(1)	(a) Name, address, and EIN (if applicable) 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
(2)						
(3)						
(4)						
(5)						

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" to 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 entity?	
							Yes	No
(1)	PVA Spinal Cord Research Foundation 801 Eighteenth St., NW Washington DC 20006 52-1064398	Res. Grant	DC	501c3	7	PVA	X	
(2)	PVA Spinal Cord Injury Education 801 Eighteenth St., NW Washington DC 20006 94-2733585	Ed. Grants	DE	501c3	7	PVA	X	
(3)	Paralysis Society of America 801 Eighteenth St., NW Washington DC 20006 52-1266735	Inactive	DC	501c3	7	PVA	X	
(4)	PVA Outdoor Recreation Heritage Fun 170 West Shirley Avenue Warrenton VA 20186 32-0010956	Sports	DE	501c3	7	PVA		X
(5)								

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2012

**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to 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) Dispropor- tionate alloc?		(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	
(1) 801 18th Street Associates 801 Eighteenth St., NW Washington DC 20006 52-1242013	Real Est.	DC	PVA	Related	99%	3,373,427			N/A			99.00
(2)												
(3)												
(4)												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to 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	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									



**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization 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 or (iv) rent from a controlled entity**b** Gift, grant, or capital contribution to related organization(s)**c** Gift, grant, or capital contribution from related organization(s)**d** Loans or loan guarantees to or for related organization(s)**e** Loans or loan guarantees by related organization(s)**f** Dividends from related organization(s)**g** Sale of assets to related organization(s)**h** Purchase of assets from related organization(s)**i** Exchange of assets with related organization(s)**j** Lease of facilities, equipment, or other assets to related organization(s)**k** Lease of facilities, equipment, or other assets from related organization(s)**l** Performance of services or membership or fundraising solicitations for related organization(s)**m** Performance of services or membership or fundraising solicitations by related organization(s)**n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**o** Sharing of paid employees with related organization(s)**p** Reimbursement paid to related organization(s) for expenses**q** Reimbursement paid by related organization(s) for expenses**r** Other transfer of cash or property to related organization(s)**s** Other transfer of cash or property from related organization(s)**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-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	PVA Spinal Cord Research Foundation	b	648,000	PVA Board Approval
(2)	PVA Spinal Cord Educ.&Training Fdn.	b	100,000	PVA Board Approval
(3)	PVA Spinal Cord Research Foundation	o	57,832	Specific Employee Work
(4)	PVA Spinal Cord Research Foundation	q	18,646	Specific Employee Work
(5)	PVA Spinal Cord Educ.&Training Fdn.	o	36,808	Specific Employee Work
(6)	PVA Spinal Cord Educ.&Training Fdn.	q	11,867	Specific Employee Work

Schedule R (Form 990) 2012

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of (i) interest (iii) annuities or (iv) royalties or (v) rent from a controlled entity**b** Gift, grant, or capital contribution to related organization(s)**c** Gift, grant, or capital contribution from related organization(s)**d** Loans or loan guarantees to or for related organization(s)**e** Loans or loan guarantees by related organization(s)**f** Dividends from related organization(s)**g** Sale of assets to related organization(s)**h** Purchase of assets from related organization(s)**i** Exchange of assets with related organization(s)**j** Lease of facilities, equipment, or other assets to related organization(s)**k** Lease of facilities, equipment, or other assets from related organization(s)**l** Performance of services or membership or fundraising solicitations for related organization(s)**m** Performance of services or membership or fundraising solicitations by related organization(s)**n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**o** Sharing of paid employees with related organization(s)**p** Reimbursement paid to related organization(s) for expenses**q** Reimbursement paid by related organization(s) for expenses**r** Other transfer of cash or property to related organization(s)**s** Other transfer of cash or property from related organization(s)**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-e)	(c) Amount involved	(d) Method of determining amount involved
(1)	PVA Outdoor Recreation Heritage Fun	c	150,000	Sports Grant
(2)				
(3)				
(4)				
(5)				
(6)				

Schedule R (Form 990) 2012

**Part VI Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to 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.

(1)	(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 section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate 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	
(1)														
(2)														
(3)														
(4)														
(5)														
(6)														
(7)														
(8)														
(9)														
(10)														
(11)														

**Part VII Supplemental Information**

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

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## Federal Statements

### Statement 1 - Late Filing Explanation

#### Description

Extension was filed before the 11/15/13 due date