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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public
Information about Form 990 and its instructions is at [www.irs.gov/form990](#)

OMB No 1545-0047

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 07-01-2017 , and ending 06-30-2018

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final 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)Room/suite

801 EIGHTEENTH ST NW

City or town, state or province, country, and ZIP or foreign postal code

WASHINGTON, DC 20006

F Name and address of principal officer

DAVID ZURFLUH

801 EIGHTEENTH ST NW

WASHINGTON, DC 20006

D Employer identification number

13-1946868

E Telephone number

(202) 872-1300

G Gross receipts \$ 131,660,911

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

J Website: ▶ WWW PVA ORG

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
SEE SCHEDULE O

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

3 Number of voting members of the governing body (Part VI, line 1a)

32

4 Number of independent voting members of the governing body (Part VI, line 1b)

32

5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)

301

6 Total number of volunteers (estimate if necessary)

0

7a Total unrelated business revenue from Part VIII, column (C), line 12

211,473

7b Net unrelated business taxable income from Form 990-T, line 34

30,323

Revenue

8 Contributions and grants (Part VIII, line 1h)

100,485,189

9 Program service revenue (Part VIII, line 2g)

559,853

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

1,617,967

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

1,680,734

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

104,343,743

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

6,989,169

14 Benefits paid to or for members (Part IX, column (A), line 4)

0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

22,715,928

16a Professional fundraising fees (Part IX, column (A), line 11e)

64,967

b Total fundraising expenses (Part IX, column (D), line 25) ▶38,363,248

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

75,673,630

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

105,443,694

19 Revenue less expenses Subtract line 18 from line 12

-1,099,951

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

72,550,659

21 Total liabilities (Part X, line 26)

13,826,711

22 Net assets or fund balances Subtract line 21 from line 20

58,723,948

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

2019-02-14
Date

CHERYL TOPPING CHIEF FINANCIAL
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶ GELMAN ROSENBERG & FREEDMAN

Firm's EIN ▶ 52-1392008

Firm's address ▶ 4550 MONTGOMERY AVE SUITE 650N

Phone no (301) 951-9090

BETHESDA, MD 208142930

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2017)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line 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 \$ | 21,302,313 | including grants of \$ | 248,365) (Revenue \$ | 105,916) |
| See Additional Data | | | | | |

| | | | | | |
|---------------------|----------------------|------------|------------------------|----------------------|----------|
| 4b | (Code) (Expenses \$ | 33,067,478 | including grants of \$ | 10,000) (Revenue \$ | 53,027) |
| See Additional Data | | | | | |






















| | | | | | |
|---------------------|----------------------|-----------|------------------------|-------------------------|---|
| 4c | (Code) (Expenses \$ | 5,407,090 | including grants of \$ | 5,252,300) (Revenue \$ |) |
| See Additional Data | | | | | |

See Additional Data Table

| | | | | | |
|-----------|--|-----------|------------------------|-------------------------|----------|
| 4d | Other program services (Describe in Schedule O) | | | | |
| | (Expenses \$ | 6,874,786 | including grants of \$ | 1,450,834) (Revenue \$ | 55,108) |

| | | |
|-----------|---|------------|
| 4e | Total program service expenses ▶ | 66,651,667 |
|-----------|---|------------|

Part IV Checklist of Required Schedules

| | Yes | No |
|--|----------------|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A  | 1 Yes | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?  | 2 Yes | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I  | 3 | No |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II  | 4 Yes | |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III  | 5 | No |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I  | 6 | No |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II  | 7 | No |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III  | 8 | No |
| 9 Did the organization report an amount in Part X, line 21 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  | 9 | No |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V  | 10 | No |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI  | 11a Yes | |
| b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  | 11b | No |
| c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII  | 11c | No |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX  | 11d Yes | |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X  | 11e Yes | |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X  | 11f Yes | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  | 12a | No |
| 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  | 12b Yes | |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | No |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | 14a | No |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | 14b | No |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | No |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | No |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)  | 17 Yes | |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II  | 18 Yes | |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III  | 19 | No |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|---|-----|----|
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | | No |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> | Yes | |
| 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> | Yes | |
| 23 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? <i>If "Yes," complete Schedule J</i> | Yes | |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | | No |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | | No |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> | | No |
| 26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> | | No |
| 27 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? <i>If "Yes," complete Schedule L, Part III</i> | | No |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | | No |
| b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | | No |
| c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> | | No |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | Yes | |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | | No |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | | No |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | | No |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | | No |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | Yes | |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | Yes | |
| 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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | Yes | |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | No |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | | No |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O | Yes | |

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

| | | Yes | No |
|------------|--|-----|----|
| 1a | Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable | 102 | |
| b | Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable | 0 | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | Yes | |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 301 | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | Yes | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | Yes | |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O | Yes | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | No |
| b | If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | No |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | No |
| c | If "Yes," to line 5a or 5b, did the organization file Form 8886-T? | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | No |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | Yes | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | Yes | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | No |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | No |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | No |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | |
| 9a | Did the sponsoring organization make any taxable distributions under section 4966? | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 | Section 501(c)(7) organizations. Enter | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | |
| 11 | Section 501(c)(12) organizations. Enter | | |
| a | Gross income from members or shareholders | 11a | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) | 11b | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O | 13a | |
| 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 | 13b | |
| c | Enter the amount of reserves on hand | 13c | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | No |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | 14b | |

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

Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

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

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

| | | Yes | No |
|------------|--|-----|----|
| 10a | Did the organization have local chapters, branches, or affiliates? | Yes | |
| 10b | 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? | Yes | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | Yes | |
| 11b | Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13. | Yes | |
| 12b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | Yes | |
| 12c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done. | Yes | |
| 13 | Did the organization have a written whistleblower policy? | Yes | |
| 14 | Did the organization have a written document retention and destruction policy? | Yes | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | |
| 15a | The organization's CEO, Executive Director, or top management official | Yes | |
| 15b | Other officers or key employees of the organization | | No |
| | If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions) | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | | No |
| 16b | 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, AR, CA, FL, GA, IL, KS, KY, MA, MD, MN, MI, MS, NH, NJ, NM, NC, NY, OR, PA, SC, TN, UT, VA, WV, WI

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ 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, address, and telephone number of the person who possesses the organization's books and records.
 ► CHERYL TOPPING 801 EIGHTEENTH ST NW WASHINGTON, DC 20006 (202) 872-1300

Check if Schedule O contains a response or note to any line in this Part VII ☐

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

Form **990** (2017)

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 | | | |
| See Additional Data Table | | | | | | | | | | |
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| | | | | | | | | | | |
| 1b Sub-Total | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | | 2,243,008 | 0 | 411,322 |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **21**

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

Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|--------------------------------|---------------------|
| GRANTMAIL DIRECT ALBION PLAZA 2-6 GRAMVILLE ROAD KOWLOON HK | GIFTS/MAIL PROGRAM | 12,508,349 |
| US POSTMASTER 900 BRENTWOOD ROAD NW WASHINGTON, DC 20001 | MAIL DELIVERY | 11,472,973 |
| TARGET MARKET TEAM 600 NORTH PARK TOWN CENTER STE 160 ATLANTA, GA 30328 | MAIL PRODUCTION | 8,706,847 |
| HUB LABELS 18223 SHAWLEY DRIVE HAGERSTOWN, MD 21740 | MAIL LABELS | 6,221,537 |
| PMX AGENCY LLC ONE WORLD TRADE CENTER NEW YORK, NY 10007 | COMMUNICATIONS | 3,567,328 |

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 **69**

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

Contributions, Gifts, Grants
and Other Similar Amounts

| | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
|----|--|----------------------|--|---|--|
| 1a | Federated campaigns . . . | 1a44,997 | | | |
| b | Membership dues . . . | 1b | | | |
| c | Fundraising events . . . | 1c832,313 | | | |
| d | Related organizations | 1d | | | |
| e | Government grants (contributions) | 1e205,516 | | | |
| f | All other contributions, gifts, grants, and similar amounts not included above | 1f99,829,352 | | | |
| g | Noncash contributions included in lines 1a-1f \$ | 950,766 | | | |
| h | Total. Add lines 1a-1f | 100,912,178 | | | |

Program Service Revenue

| | Business Code | | | | |
|----|-----------------------------------|---------|---------|--------|---------|
| 2a | PARAPLEGIA NEWS | 511120 | 168,981 | 10,789 | 158,192 |
| b | VETERANS LEGAL SERVICES | 900090 | 73,832 | 73,832 | |
| c | SPORTS 'N SPOKES | 511120 | 66,696 | 13,415 | 53,281 |
| d | SPORTS EVENT REGISTRATION | 900090 | 55,108 | 55,108 | |
| e | INFORMATION PUBLICATIONS | 900090 | 53,027 | 53,027 | |
| f | All other program service revenue | | 7,880 | 7,880 | |
| g | Total. Add lines 2a-2f | 425,524 | | | |

Other Revenue

| | | | | | | |
|-----|--|----------------|---------------|---------|---------|------------|
| 3 | Investment income (including dividends, interest, and other similar amounts) | | 1,604,124 | | | 1,604,124 |
| 4 | Income from investment of tax-exempt bond proceeds | | | | | |
| 5 | Royalties | | 1,274,402 | | | 1,274,402 |
| 6a | Gross rents | (i) Real | (ii) Personal | | | |
| | | 184,309 | | | | |
| b | Less rental expenses | 0 | | | | |
| c | Rental income or (loss) | 184,309 | | | | |
| d | Net rental income or (loss) | | 184,309 | | | 184,309 |
| 7a | Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | |
| | | 27,071,958 | 660 | | | |
| b | Less cost or other basis and sales expenses | 18,516,750 | 0 | | | |
| c | Gain or (loss) | 8,555,208 | 660 | | | |
| d | Net gain or (loss) | | 8,555,868 | | | 8,555,868 |
| 8a | Gross income from fundraising events (not including \$ 832,313 of contributions reported on line 1c) See Part IV, line 18 | a | 149,850 | | | |
| b | Less direct expenses | b | 161,451 | | | |
| c | Net income or (loss) from fundraising events | | -11,601 | | | -11,601 |
| 9a | Gross income from gaming activities See Part IV, line 19 | a | | | | |
| b | Less direct expenses | b | | | | |
| c | Net income or (loss) from gaming activities | | | | | |
| 10a | Gross sales of inventory, less returns and allowances | a | | | | |
| b | Less cost of goods sold | b | | | | |
| c | Net income or (loss) from sales of inventory | | | | | |
| | Miscellaneous Revenue | Business Code | | | | |
| 11a | MISCELLANEOUS INCOME | 900099 | 37,906 | | | 37,906 |
| b | | | | | | |
| c | | | | | | |
| d | All other revenue | | | | | |
| e | Total. Add lines 11a-11d | | 37,906 | | | |
| 12 | Total revenue. See Instructions | | 112,982,710 | 214,051 | 211,473 | 11,645,008 |

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 or note to any line in this Part IX ☐

| | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | | | | |
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21. | 6,600,364 | 6,600,364 | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22. | 361,135 | 361,135 | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16. | | | | |
| 4 Benefits paid to or for members. | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees. | 1,338,637 | 1,082,416 | 76,827 | 179,394 |
| 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. | 16,684,636 | 13,225,546 | 1,034,689 | 2,424,401 |
| 8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions). | 684,426 | 596,593 | 24,055 | 63,778 |
| 9 Other employee benefits. | 4,082,277 | 3,077,415 | 323,262 | 681,600 |
| 10 Payroll taxes. | 1,326,955 | 1,138,233 | 53,078 | 135,644 |
| 11 Fees for services (non-employees). | | | | |
| a Management. | | | | |
| b Legal. | 269,469 | 108,856 | 5,057 | 155,556 |
| c Accounting. | 254,456 | | 254,456 | |
| d Lobbying. | | | | |
| e Professional fundraising services. See Part IV, line 17. | 92,492 | | | 92,492 |
| f Investment management fees. | 220,901 | | 220,901 | |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O). | 3,941,895 | 1,399,536 | 285,242 | 2,257,117 |
| 12 Advertising and promotion. | 2,015,539 | 215,544 | 702,020 | 1,097,975 |
| 13 Office expenses. | 895,610 | 699,583 | 100,282 | 95,745 |
| 14 Information technology. | 886,715 | 761,191 | 62,894 | 62,630 |
| 15 Royalties. | | | | |
| 16 Occupancy. | 1,129,254 | 990,965 | 38,894 | 99,395 |
| 17 Travel. | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials. | | | | |
| 19 Conferences, conventions, and meetings. | 4,721,757 | 3,730,097 | 534,048 | 457,612 |
| 20 Interest. | 138,246 | 10,765 | 126,198 | 1,283 |
| 21 Payments to affiliates. | | | | |
| 22 Depreciation, depletion, and amortization. | 867,379 | 788,622 | 22,150 | 56,607 |
| 23 Insurance. | 254,628 | 218,414 | 10,185 | 26,029 |
| 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 | 63,431,266 | 31,116,390 | 2,222,858 | 30,092,018 |
| b PRINTING & PUBLICATIONS | 457,475 | 445,724 | 6,390 | 5,361 |
| c BAD DEBT EXPENSE | 94,367 | 1,515 | | 92,852 |
| d | | | | |
| e All other expenses | 381,286 | 82,763 | 12,764 | 285,759 |
| 25 Total functional expenses. Add lines 1 through 24e. | 111,131,165 | 66,651,667 | 6,116,250 | 38,363,248 |
| 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) | 63,431,266 | 31,116,390 | 2,222,858 | 30,092,018 |

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

| | | | | (A) Beginning of year | | (B) End of year |
|------------------------------------|--|---|------------|--------------------------|------------|--------------------|
| Assets | 1 | Cash—non-interest-bearing | | 1,343,150 | 1 | 3,369,692 |
| | 2 | Savings and temporary cash investments | | | 2 | 3,853,194 |
| | 3 | Pledges and grants receivable, net | | | 3 | 5,335,512 |
| | 4 | Accounts receivable, net | | 3,827,857 | 4 | 471,649 |
| | 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 | | 720,059 | 9 | 1,164,861 |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a | 10,815,975 | | |
| | b | Less: accumulated depreciation | 10b | 7,989,724 | | |
| | | | | 3,335,951 | 10c | 2,826,251 |
| | 11 | Investments—publicly traded securities | | 59,442,580 | 11 | 45,887,793 |
| | 12 | Investments—other securities. See Part IV, line 11 | | | 12 | |
| | 13 | Investments—program-related. See Part IV, line 11 | | | 13 | |
| | 14 | Intangible assets | | | 14 | |
| 15 | Other assets. See Part IV, line 11 | | 3,881,062 | 15 | 3,881,062 | |
| 16 | Total assets. Add lines 1 through 15 (must equal line 34) | | 72,550,659 | 16 | 66,790,014 | |
| Liabilities | 17 | Accounts payable and accrued expenses | | 11,538,277 | 17 | 7,668,877 |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | 1,013,810 | 19 | 1,046,273 |
| | 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 | | 1,274,624 | 25 | 1,487,004 |
| | 26 | Total liabilities. Add lines 17 through 25 | | 13,826,711 | 26 | 10,202,154 |
| Net Assets or Fund Balances | 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 | | 53,427,891 | 27 | 54,588,378 |
| | 28 | Temporarily restricted net assets | | 5,296,057 | 28 | 1,999,482 |
| | 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 | Total net assets or fund balances | | 58,723,948 | 33 | 56,587,860 | |
| 34 | Total liabilities and net assets/fund balances | | 72,550,659 | 34 | 66,790,014 | |

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

| | | | |
|-----------|---|-----------|-------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 112,982,710 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 111,131,165 |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | 1,851,545 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 58,723,948 |
| 5 | Net unrealized gains (losses) on investments | 5 | -3,987,633 |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 0 |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 56,587,860 |

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line 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 | | No |
| 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 | Yes | |
| 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 | Yes | |
| 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? | | No |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | | |

Additional Data

Software ID:
Software Version:
EIN: 13-1946868
Name: PARALYZED VETERANS OF AMERICA

Form 990 (2017)

Form 990, Part III, Line 4a:

VA BENEFITS AND MEDICAL ADVOCACY SERVICES - EACH YEAR, OUR NATIONAL SERVICE OFFICERS (NSOS) HELP THOUSANDS OF VETERANS AND FAMILY MEMBERS OBTAIN THE BENEFITS THEY HAVE EARNED THROUGH THEIR MILITARY SERVICE OR THE SERVICE OF THEIR LOVED ONE IN MANY CASES, OUR NSOS ARE ONE OF THE FIRST PEOPLE AT A VETERAN'S BEDSIDE AFTER INJURY, AND THEIR FIRST LINE OF CONTACT TO GETTING ASSISTANCE WITH HEALTH CARE AND BENEFITS' NEEDS IN FY 18, PARALYZED VETERANS OF AMERICA'S VETERANS BENEFITS STAFF SECURED \$289,052,466 IN ANNUAL AND RETROACTIVE BENEFITS FOR OUR CLIENTS, 86% OF WHICH WAS PAID TO MEMBERS/ELIGIBLE CLIENTS INCLUDED IN THE AWARDS IS \$18,021,814 IN PAYMENTS FOR AUTOMOBILE GRANTS, 96% OF WHICH WAS PAID TO MEMBER/ELIGIBLE CLIENTS AND \$61,289,150 IN PAYMENTS FOR SPECIALLY ADAPTED HOUSING (SAH) GRANTS, 96% OF WHICH WAS PAID TO MEMBER/ELIGIBLE CLIENTS OVERALL, THE VA PAID OUT ONE BILLION DOLLARS TO OUR CLIENTS IN FY 18 IN FY 18, WE FILED 31,910 NEW ISSUES/CLAIMS AND SECURED 1,193 "SIGNIFICANT RETROACTIVE AWARDS" (OVER \$100,000), 90% OF WHICH WAS PAID TO MEMBER/ELIGIBLE CLIENTS WE CONDUCTED 18,793 HOSPITAL AND OFFICE INTERVIEWS, 80% OF WHICH WERE FOR MEMBER/ELIGIBLE CLIENTS AND HAD OVER 181,345 CLIENT CONTACTS DURING THE YEAR, 77% OF WHICH WERE WITH MEMBER/ELIGIBLE CLIENTS TO ENSURE THAT VETERANS WITH SPINAL CORD INJURY AND DISEASE (SCI/D) ARE RECEIVING THE BEST HEALTH CARE POSSIBLE, PARALYZED VETERANS OF AMERICA'S TEAM OF LICENSED MEDICAL PROFESSIONALS, INCLUDING PHYSICIANS AND NURSES, CONDUCTS ANNUAL SITE SURVEYS TO ASSESS THE QUALITY OF CARE AT EACH OF THE 31 DEPARTMENT OF VETERANS AFFAIRS (VA) SCI/D CENTERS, AND LONG-TERM CARE CENTERS AFTER EACH VISIT, THESE FINDINGS, ALONG WITH OUR RECOMMENDATIONS, ARE THEN INCORPORATED INTO A SITE SURVEY REPORT AND SUBMITTED TO THE SECRETARY OF THE DEPARTMENT OF VETERANS AFFAIRS FOR REVIEW AND CONSIDERATION OUR DEDICATED TEAM OF NURSES IS CONTINUALLY WORKING TO EDUCATE INDIVIDUALS WITH SCI/D, WHETHER IT'S THROUGH ARTICLES COVERING HEALTH PROMOTION AND DISEASE PREVENTION FEATURED IN PN MAGAZINE (PARAPLEGIA NEWS) AND OUR MONTHLY PVA MEMBER NEWSLETTER, OR THROUGH PVA'S HEALTHCARE HELPLINE WHICH RECEIVES AN AVERAGE OF ABOUT 40 CALLS PER DAY COMMON INQUIRIES RECEIVED THROUGH THE HELPLINE ARE REGARDING ASSISTANCE WITH ENROLLING IN THE VA HEALTH CARE SYSTEM, AND QUESTIONS ABOUT MULTIPLE SCLEROSIS (MS) AND AMYOTROPHIC LATERAL SCLEROSIS (ALS) AND WHERE TO SEEK TREATMENT FOR THESE NEUROLOGICAL CONDITIONS THE HELPLINE IS AVAILABLE FOR PARALYZED VETERANS OR CAREGIVERS WITH A MEDICAL-RELATED QUESTION ABOUT SPINAL CORD INJURY OR DISEASE PARALYZED VETERANS OF AMERICA'S EMPLOYMENT PROGRAM, PAVE (PAVING ACCESS FOR VETERANS EMPLOYMENT), PROVIDES CAREER ASSISTANCE AND VOCATIONAL REHABILITATION SUPPORT TO TRANSITIONING SERVICE MEMBERS, VETERANS, MILITARY SPOUSES AND CAREGIVERS ACROSS THE COUNTRY IN FY 18, PAVE STAFF PLACED 319 INDIVIDUALS IN MEANINGFUL EMPLOYMENT OPPORTUNITIES AND CARRIES AN ACTIVE CASELOAD OF MORE THAN 700 CLIENTS THE PROGRAM OPERATES THROUGH EIGHT LOCATIONS NATIONWIDE ATLANTA, LONG BEACH, MINNEAPOLIS, RICHMOND, SAN ANTONIO, SAN DIEGO, TAMPA AND WASHINGTON, D C SINCE THE INCEPTION OF THE PROGRAM, WE HAVE HELPED MORE THAN 4,100 VETERANS, MILITARY SPOUSES AND CAREGIVERS FIND MEANINGFUL EMPLOYMENT THROUGH THE PAVE PROGRAM, CLIENTS RECEIVE HIGH-TOUCH ENGAGEMENT AS THEY LOOK FOR MEANINGFUL EMPLOYMENT PAVE STAFF WORK WITH MEMBERS OF THE VETERAN COMMUNITY TO PROVIDE ONE-ON-ONE SUPPORT WITH RESUME DEVELOPMENT, SHARPEN INTERVIEWING AND NETWORKING SKILLS, AND BUILD A STRONG LINKEDIN PROFILE WE HELP OUR CLIENTS IDENTIFY AND EXPLAIN THEIR UNIQUE VALUE PAVE STAFF ALSO WORK CLOSELY WITH A COMMITTED GROUP OF EMPLOYER PARTNERS WHO UNDERSTAND THE VALUE THAT THE VETERAN COMMUNITY BRINGS TO THEIR WORKFORCE WE ARE ALSO ABLE TO PROVIDE NEEDED SUPPORT TO EMPLOYERS SO THAT THEY CAN SUCCESSFULLY INTEGRATE THESE INDIVIDUALS INTO THEIR ORGANIZATIONS

Form 990, Part III, Line 4b:

PUBLIC EDUCATION - 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 THE MAKE HELPING VETERANS PART OF THEIR LIFE'S MISSION FOR EXAMPLE, THROUGH OUR CLINICAL PRACTICE GUIDELINES AND COMPANION CONSUMER GUIDES - ON ISSUES AS DIVERSE 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/DISEASES (SCI/D) AS PART OF THIS PROFESSIONAL EDUCATION, PVA ON AN ANNUAL BASIS BRINGS TOGETHER CLINICIANS AND RESEARCHERS 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 4c:

CHAPTER AND COMMUNITY OUTREACH - 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.

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

| (Code) | (Expenses \$ | 2,070,722 | including grants of \$ | (Revenue \$ |) |
|--|--------------|-----------|------------------------|-------------|----------------------|
| ADVOCACY - PARALYZED VETERANS OF AMERICA'S LEGISLATIVE STAFF FOCUSES ON POLICY PRIORITIES UNDER THE PURVIEW OF THE DEPARTMENT OF VETERANS AFFAIRS (VA) AND THE HOUSE AND SENATE VETERANS' AFFAIRS COMMITTEES. THESE POLICY PRIORITIES INCLUDE REFORM OF VA'S HEALTH CARE DELIVERY SYSTEM, INCLUDING CARE IN THE COMMUNITY, AND EXPANSION OF VA'S COMPREHENSIVE FAMILY CAREGIVER PROGRAM. WE ALSO PROVIDE OVERSIGHT OF PREVIOUSLY PASSED REFORMS TO THE VA'S CLAIMS APPEALS PROCESS. A MAJOR FOCUS FOR PARALYZED VETERANS OF AMERICA'S ADVOCACY STAFF REMAINS IMPROVING ACCESS TO AIR TRAVEL FOR PEOPLE WITH DISABILITIES, INCLUDING INTRODUCTION OF THE AIR CARRIER ACCESS AMENDMENTS ACT (ACAA) IN THE HOUSE. OUR ADVOCACY STAFF ALSO SPENDS SIGNIFICANT TIME CONDUCTING BRIEFINGS, HOLDING CAPITOL HILL MEETINGS, AND LEADING EFFORTS TO OPPOSE AMERICANS WITH DISABILITIES ACT (ADA) NOTIFICATION LEGISLATION. WE HAVE ALSO RAMPED UP OUR FOCUS ON EMERGENCY PREPAREDNESS ISSUES FOR PEOPLE WITH DISABILITIES IN LIGHT OF THE HURRICANES IN 2017 THAT IMPACTED OUR MEMBERS IN PUERTO RICO AND TEXAS. PARALYZED VETERANS OF AMERICA IS ALSO THE ONLY VETERANS SERVICE ORGANIZATION WITH ON-STAFF ARCHITECTS THAT PROVIDE FREE DESIGN ASSISTANCE AND DEVELOP BUILDING CODES AND STANDARDS FOR THE ENTIRE NATION TO FOLLOW. PARALYZED VETERANS OF AMERICA'S ARCHITECTS DIRECTLY ASSIST AND HELP EDUCATE THE PUBLIC ON PROPER ACCESSIBLE DESIGN AND CONSTRUCTION TO IMPROVE INDEPENDENCE FOR PEOPLE WITH DISABILITIES. IN 2018, PVA ARCHITECTS PARTICIPATED IN THREE ABILITIES EXPO PRESENTATIONS AROUND THE COUNTRY. OUR ARCHITECTURAL STAFF PRESENTED "ACCESSIBLE HOME DESIGN: THE BASICS" TO APPROXIMATELY 300 PEOPLE. THESE PRESENTATIONS OFTEN INITIATE MANY TECHNICAL ASSISTANCE QUESTIONS, AS WELL AS SALES OF OUR BOOK, "ACCESSIBLE HOME DESIGN SOLUTIONS FOR THE WHEELCHAIR USER." PVA'S ARCHITECTURE TEAM WORKS YEAR-ROUND TO HELP IMPROVE THE ENVIRONMENTS WHERE SCI/D VETERANS RECEIVE THEIR MEDICAL CARE. PVA ARCHITECTS WERE PRIMARY MEMBERS OF PVA'S SITE SURVEY TEAMS, ALONG WITH PVA MEDICAL SERVICES STAFF, ON 18 MEDICAL FACILITY ASSESSMENTS AROUND THE COUNTRY IN FY 18. PVA ARCHITECTS EVALUATE THE CONDITION OF BUILDINGS, SPACES, AND EQUIPMENT IN ORDER TO ADVOCATE FOR MEDICAL CENTERS THAT CAN PROVIDE THE VERY BEST CARE FOR SCI/D VETERANS. OUR ARCHITECTS ALSO SERVED ON THE VA'S TEAM THAT IS TASKED WITH RESEARCHING AND CREATING THEIR NEW AND IMPROVED VA SCI/D DESIGN GUIDE AND REQUIREMENTS. PVA ARCHITECTS BRING A UNIQUE EXPERTISE AND SCI/D VETERAN ADVOCACY TO THE PROCESS. THE NEW DESIGN GUIDE DIRECTLY AFFECTS THE HEALTHCARE ENVIRONMENT AT VA MEDICAL CENTERS FOR CATASTROPHICALLY DISABLED VETERANS, INCLUDING LARGER PATIENT BEDROOMS, PATIENT BATHROOMS, AND REHABILITATIVE AND THERAPEUTIC AREAS WHILE INCREASING PATIENT PRIVACY AND THE RESIDENTIAL CHARACTER OF THESE ENVIRONMENTS. | | | | | |
| (Code) | (Expenses \$ | 2,303,902 | including grants of \$ | 224,942 | (Revenue \$ 55,108) |
| SPORTS AND RECREATION - PARALYZED VETERANS OF AMERICA STRIVES TO IMPROVE THE QUALITY OF LIFE FOR PARALYZED VETERANS BY PROVIDING QUALITY ADAPTIVE SPORTS AND RECREATION OPPORTUNITIES-ESPECIALLY THOSE ACTIVITIES WHICH WILL ENHANCE LIFETIME HEALTH AND FITNESS. PARALYZED VETERANS OF AMERICA RECOGNIZES THE IMPORTANCE OF PARTNERSHIPS IN PROVIDING QUALITY ADAPTIVE SPORT PROGRAMS AND HAS SUCCESSFULLY WORKED WITH OUR LOCAL PVA CHAPTERS, VA HOSPITALS, OTHER VETERAN SERVICE ORGANIZATIONS, AND DEPARTMENT OF DEFENSE (DOD) ENTITIES. THESE COLLABORATIONS HAVE LED TO AN INCREASE OF QUALITY ADAPTIVE SPORTS OPPORTUNITIES CREATED TO SERVE THE NEEDS OF DISABLED VETERANS AND MEMBERS OF THE ARMED FORCES. DURING FISCAL YEAR 2018, PARALYZED VETERANS OF AMERICA SUPPORTED A TOTAL OF 69 ADAPTIVE SPORTS OPPORTUNITIES THROUGHOUT THE COUNTRY. THE EVENTS INCLUDED 16 HANDCYCLING EVENTS, 13 TRAPSHOOT TOURNAMENTS, 8 BASS FISHING TOURNAMENTS, 7 BOWLING TOURNAMENTS, 7 AIRGUN TOURNAMENTS, 6 BILLIARD TOURNAMENTS, 5 BOCCIA TOURNAMENTS, THE 57TH AWBA BOWLING TOURNAMENT, FLORIDA SAILING CLINIC, CODE OF HONOR QUAD RUGBY INVITATIONAL, WWBN WEST AIRGUN TOURNAMENT, ATLANTA AQUARIUM DIVE, ISLAMORADA FISHING, AND THE 37TH NATIONAL VETERANS WHEELCHAIR GAMES. 2,437 PARTICIPANTS ATTENDED PVA ADAPTIVE SPORTS PROGRAMS DURING FY 18. THE 37TH NATIONAL VETERANS WHEELCHAIR GAMES TOOK PLACE IN CINCINNATI, OHIO FROM JULY 17-22, 2017. A TOTAL OF 554 VETERANS PARTICIPATED FROM THE U.S., PUERTO RICO AND GREAT BRITAIN, AND 84 ATTENDED THE EVENT FOR THE FIRST TIME. ATHLETES HAD THE OPPORTUNITY TO SELECT UP TO FIVE EVENTS FROM 20 DIFFERENT ADAPTIVE SPORTS TO COMPETE IN DURING THE WEEK. THE BOWLING COMPETITION WAS THE MOST POPULAR EVENT WITH 329 REGISTERED ATHLETES. A TOTAL OF 1,369 MEDALS WERE AWARDED, 687 GOLD, 401 SILVER, AND 281 BRONZE. THE NATIONAL VETERANS WHEELCHAIR GAMES IS THE LARGEST ANNUAL WHEELCHAIR SPORTS EVENT IN THE WORLD SOLELY FOR MILITARY VETERANS. | | | | | |

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

(Code) (Expenses \$ 2,500,162 including grants of \$ 1,225,892) (Revenue \$)

RESEARCH, CONSUMER AND PROFESSIONAL EDUCATION - PVA'S FOUNDERS WERE PIONEERS IN PROMOTING RESEARCH FOR TREATMENTS AND CURES FOR SCI/D. THEY RECOGNIZED THAT PARALYSIS NOT ONLY AFFECTS VETERANS, BUT CAN HAPPEN TO ANYONE AT ANY STAGE OF THEIR LIFE. UNTIL RECENTLY, MOST SCIENTISTS BELIEVED THAT PARALYSIS DUE TO SPINAL CORD INJURY WAS IMPOSSIBLE TO REVERSE. HOWEVER, ONGOING RESEARCH INVESTMENT FROM PVA AND OTHERS HAVE PRODUCED PROMISING RESULTS. SINCE THE INCEPTION OF OUR RESEARCH FOUNDATION IN 1976, PVA HAS INVESTED \$49,870,331 IN GRANTS IN EFFORTS TO CURE SPINAL CORD INJURY AND IMPROVE THE LIVES OF PEOPLE LIVING WITH SPINAL CORD INJURIES AND DISEASES. PVA CONTINUES TO FIND WORK THAT FOCUSES ON EXPLORING TREATMENTS, FINDING A CURE, AND IMPROVING THE QUALITY OF LIFE OF VETERANS AND OTHERS LIVING WITH SCI/D THROUGH THE PVA RESEARCH FOUNDATION, THE PVA EDUCATION FOUNDATION, MULTIPLE PARTNERSHIPS, AND THE CONSORTIUM FOR SPINAL CORD MEDICINE. ANOTHER BIG PART OF OUR EDUCATION EFFORTS IS OUR ANNUAL PVA HEALTHCARE SUMMIT + EXPO. EACH YEAR, PARALYZED VETERANS OF AMERICA BRINGS TOGETHER HUNDREDS OF DOCTORS, NURSES, PHYSICAL THERAPISTS, SOCIAL WORKERS AND OTHER CLINICIANS WHO PROVIDE CARE TO INDIVIDUALS WITH SCI/D, MS AND ALS. OUR 2017 HEALTHCARE SUMMIT BROUGHT OVER 500 CLINICIANS TOGETHER AT THE NATIONAL HARBOR IN OXON HILL, MARYLAND TO LEARN ABOUT THE LATEST THERAPIES, TREATMENTS, RESEARCH AND TECHNOLOGIES IN THE SCI/D FIELD.

| Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors | | | | | | | | | | |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| (A) Name and Title | (B) Average hours per week (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 | | | |
| EDWARD HUTCHINSON DIRECTOR, ARIZONA | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| REESE LEVASSEUR DIRECTOR, BAY AREA & WESTERN | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| CHERYL LEWIS DIRECTOR, BAYOU GULF STATES | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| CARL HARRIS DIRECTOR, BUCKEYE | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| JIM RUSSELL DIRECTOR, CAL-DIEGO | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| JACQUELINE BASKETT DIRECTOR, CALIFORNIA | 20 00 4 00 | X | | | | | | 0 | 0 | 0 |
| CRAIG ENENBACH DIRECTOR, CENTRAL FLORIDA | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| ANN ADAIR DIRECTOR, COLONIAL | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| JOSEPH DEL VECCHIO DIRECTOR, FLORIDA | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| STEPHEN BUSH DIRECTOR, FLORIDA GULF COAST | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |

| Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors | | | | | | | | | | |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| (A) Name and Title | (B) Average hours per week (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 | | | |
| STANLEY BROWN DIRECTOR, GATEWAY | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| DAVID NELSON DIRECTOR, GREAT PLAINS | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| KENNY LLOYD DIRECTOR, IOWA | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| BILL JAKOVAC DIRECTOR, KEYSTONE | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| JACK HASENYAGER DIRECTOR, LONE STAR | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| ROBERT VANCE DIRECTOR, MICHIGAN | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| HODGE WOOD DIRECTOR, MID-AMERICA | 20 00 4 00 | X | | | | | | 0 | 0 | 0 |
| JEFF DOLEZAL DIRECTOR, MID-ATLANTIC | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| TRUMAN SUTTLE DIRECTOR, MID-SOUTH | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| KEN KLEIN DIRECTOR, MINNESOTA | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |

| Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors | | | | | | | | | | |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| (A) Name and Title | (B) Average hours per week (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 | | | |
| DAVID ORTIZ DIRECTOR, MOUNTAIN STATES | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| LESTER WOOD DIRECTOR, NEVADA | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| NEAL WILLIAMS DIRECTOR, NEW ENGLAND | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| MICHAEL OLSON DIRECTOR, NORTH CENTRAL | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| MIKE PARTRIDGE DIRECTOR, NORTHWEST | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| BILL GRAY DIRECTOR, OREGON | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| JIMMY TORRES DIRECTOR, PUERTO RICO | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| PAUL STEWART DIRECTOR, SOUTHEASTERN | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| ANNE ROBINSON DIRECTOR, TEXAS | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |
| DARRELL CARRELL DIRECTOR, WEST VIRGINIA | 20 00 0 00 | X | | | | | | 0 | 0 | 0 |

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

| (A) Name and Title | (B) Average hours per week (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 | | | |
| JANE EAKINS DIRECTOR OF DEVELOPMENT | 40 00 0 00 | | | | | X | | 143,299 | 0 | 20,035 |
| MARK LICHTER DIRECTOR OF ARCHITECTURE | 40 00 0 00 | | | | | X | | 163,692 | 0 | 39,360 |
| TOM WHEATON TREASURER | 40 00 0 00 | | | X | | | | 9,000 | 0 | 0 |
| LARRY J DODSON SECRETARY | 40 00 0 00 | | | X | | | | 9,000 | 0 | 0 |

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization

PARALYZED VETERANS OF AMERICA

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

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 12, check only one box)

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ))
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10

☐

An organization that normally receives (1) more than 33 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)
- 11

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f

Enter the number of supported organizations _____
- g

Provide the following information about the supported organization(s)

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1- 10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|--|---|----|---|---|
| | | | Yes | No | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.") | 101,739,309 | 104,956,855 | 100,829,097 | 100,485,189 | 100,912,178 | 508,922,628 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | 907,212 | 954,719 | 968,846 | 1,000,739 | 1,011,838 | 4,843,354 |
| 4 Total. Add lines 1 through 3 | 102,646,521 | 105,911,574 | 101,797,943 | 101,485,928 | 101,924,016 | 513,765,982 |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 5,075,534 |
| 6 Public support. Subtract line 5 from line 4 | | | | | | 508,690,448 |

| Section B. Total Support | | | | | | | |
|--|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Calendar year (or fiscal year beginning in) ► | | (a)2013 | (b)2014 | (c)2015 | (d)2016 | (e)2017 | (f)Total |
| 7 | Amounts from line 4 | 102,646,521 | 105,911,574 | 101,797,943 | 101,485,928 | 101,924,016 | 513,765,982 |
| 8 | Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 3,100,710 | 3,363,882 | 3,219,533 | 3,422,444 | 3,062,835 | 16,169,404 |
| 9 | Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | 37,906 | 37,906 |
| 11 | Total support. Add lines 7 through 10 | | | | | | 529,973,292 |
| 12 | Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 1,397,574 |
| 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 ► <input type="checkbox"/> | | | | | | |

| Section C. Computation of Public Support Percentage | | |
|--|-----------|----------|
| 14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) | 14 | 95.980 % |
| 15 Public support percentage for 2016 Schedule A, Part II, line 14 | 15 | 96.710 % |
| 16a 33 1/3% support test—2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ► <input checked="" type="checkbox"/> | | |
| b 33 1/3% support test—2016. 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 stop here. The organization qualifies as a publicly supported organization. ► <input type="checkbox"/> | | |
| 17a 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ► <input type="checkbox"/> | | |
| b 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ► <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ► <input type="checkbox"/> | | |

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |

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

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|--|
| 15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) | 15 | |
| 16 Public support percentage from 2016 Schedule A, Part III, line 15 | 16 | |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|--|
| 17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) | 17 | |
| 18 Investment income percentage from 2016 Schedule A, Part III, line 17 | 18 | |

19a 33 1/3% support tests—2017. 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—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

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

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

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

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Section D - Distributions | Current Year |
|--|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes | |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | |
| 4 Amounts paid to acquire exempt-use assets | |
| 5 Qualified set-aside amounts (prior IRS approval required) | |
| 6 Other distributions (describe in Part VI) See instructions | |
| 7 Total annual distributions. Add lines 1 through 6 | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions | |
| 9 Distributable amount for 2017 from Section C, line 6 | |
| 10 Line 8 amount divided by Line 9 amount | |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2017 | (iii) Distributable Amount for 2017 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2017 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions | | | |
| 3 Excess distributions carryover, if any, to 2017 | | | |
| a | | | |
| b From 2013. | | | |
| c From 2014. | | | |
| d From 2015. | | | |
| e From 2016. | | | |
| f Total of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2017 distributable amount | | | |
| i Carryover from 2012 not applied (see instructions) | | | |
| j Remainder Subtract lines 3g, 3h, and 3i from 3f | | | |
| 4 Distributions for 2017 from Section D, line 7 \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2017 distributable amount | | | |
| c Remainder Subtract lines 4a and 4b from 4 | | | |
| 5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions | | | |
| 6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions | | | |
| 7 Excess distributions carryover to 2018. Add lines 3j and 4c | | | |
| 8 Breakdown of line 7 | | | |
| a Excess from 2013. | | | |
| b Excess from 2014. | | | |
| c Excess from 2015. | | | |
| d Excess from 2016. | | | |
| e Excess from 2017. | | | |

Additional Data

Software ID:
Software Version:
EIN: 13-1946868
Name: PARALYZED VETERANS OF AMERICA

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

| |
|------------------------------|
| Facts And Circumstances Test |
| |

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.
▶Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

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

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

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

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

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

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

| | |
|---|--|
| Name of the 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 (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$
- 3 Volunteer hours for political campaign activities (see instructions) ▶

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 | | | | |

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

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

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

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | | (a) Filing organization's totals | (b) Affiliated group totals | | | | | | | | | | | | |
|--|---|---|--|--------------------|------------------------------|---|---|---|---|--|--|-------------------|-------------|--|--|
| 1a | Total lobbying expenditures to influence public opinion (grass roots lobbying) | 205,235 | | | | | | | | | | | | | |
| b | Total lobbying expenditures to influence a legislative body (direct lobbying) | 300,632 | | | | | | | | | | | | | |
| c | Total lobbying expenditures (add lines 1a and 1b) | 505,867 | | | | | | | | | | | | | |
| d | Other exempt purpose expenditures | 110,625,298 | | | | | | | | | | | | | |
| e | Total exempt purpose expenditures (add lines 1c and 1d) | 111,131,165 | | | | | | | | | | | | | |
| f | 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 | | | | | | | | | | | | | | |
| g | Grassroots nontaxable amount (enter 25% of line 1f) | 250,000 | | | | | | | | | | | | | |
| h | Subtract line 1g from line 1a If zero or less, enter -0- | 0 | | | | | | | | | | | | | |
| i | Subtract line 1f from line 1c If zero or less, enter -0- | 0 | | | | | | | | | | | | | |
| j | If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | |

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

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| Calendar year (or fiscal year beginning in) | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) Total |
| 2a Lobbying nontaxable amount | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 4,000,000 |
| b Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | 6,000,000 |
| c Total lobbying expenditures | 325,084 | 367,427 | 410,673 | 505,867 | 1,609,051 |
| d Grassroots nontaxable amount | 250,000 | 250,000 | 250,000 | 250,000 | 1,000,000 |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | 1,500,000 |
| f Grassroots lobbying expenditures | 87,662 | 107,270 | 111,252 | 205,235 | 511,419 |

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

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

| | | (a) | | (b) |
|-----------|--|-----|----|--------|
| | | Yes | No | Amount |
| 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? | 1 | |
| 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? | 2 | |
| 3 Did the organization agree to carry over lobbying and political expenditures from the prior year? | 3 | |

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

| | | | |
|----------|--|-----------|--|
| 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

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

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

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As Filed Data -

DLN: 93493045004279

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
PARALYZED VETERANS OF AMERICA

Employer identification number
13-1946868

Part I

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

1

Total number at end of year

2

Aggregate value of contributions to (during year)

3

Aggregate value of grants from (during year)

4

Aggregate value at end of year

(a) Donor advised funds

(b) Funds and other accounts

5

Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes

☐ No

6

Did the organization inform all grantees, donors, and donor advisors in writing that grant funds 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?

☐ Yes

☐ No

Part II

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

1

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

☐ Preservation of land for public use (e g , recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ 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

2a

2b

2c

2d

Held at the End of the Year

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, handling of violations, and enforcing conservation easements during the year ►

7

Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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

1b

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) Revenue included on 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

Revenue included on Form 990, Part VIII, line 1

b

Assets included in Form 990, Part X

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

Cat No 52283D

Schedule D (Form 990) 2017

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" on 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, for escrow or custodial account liability?

☐ 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" on 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 on 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

b

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

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

4

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

Part VI

Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. 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 | | 4,852,931 | 3,498,160 | 1,354,771 |
| d Equipment | | 3,837,009 | 3,083,722 | 753,287 |
| e Other | | 2,126,035 | 1,407,842 | 718,193 |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶ | | | | 2,826,251 |

Part VII

Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.
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) | | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶ | | |

Part VIII

Investments—Program Related.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|----------------|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ▶ | | |

Part IX

Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

| (a) Description | (b) Book value |
|---|----------------|
| (1) INVESTMENT IN 801 18TH STREET ASSOC | 2,052,688 |
| (2) DUE FROM 801 18TH STREET ASSOC | 1,828,374 |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ▶ | 3,881,062 |

Part X

Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.
See Form 990, Part X, line 25.

| (a) Description of liability | (b) Book value |
|---|----------------|
| 1. Federal income taxes | |
| CAPITAL LEASE OBLIGATIONS | 1,343,564 |
| DUE TO AFFILIATES | 143,440 |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶ | 1,487,004 |

2. Liability for uncertain tax positions 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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

| | | | |
|----------|---|-----------|-------------|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 153,688,247 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | |
| a | Net unrealized gains (losses) on investments | 2a | -3,987,633 |
| b | Donated services and use of facilities | 2b | 44,752,620 |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIII) | 2d | 161,451 |
| e | Add lines 2a through 2d | 2e | 40,926,438 |
| 3 | Subtract line 2e from line 1 | 3 | 112,761,809 |
| 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 | 220,901 |
| b | Other (Describe in Part XIII) | 4b | |
| c | Add lines 4a and 4b | 4c | 220,901 |
| 5 | Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12) | 5 | 112,982,710 |

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

| | | | |
|----------|--|-----------|-------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 155,824,335 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | |
| a | Donated services and use of facilities | 2a | 44,752,620 |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIII) | 2d | 161,451 |
| e | Add lines 2a through 2d | 2e | 44,914,071 |
| 3 | Subtract line 2e from line 1 | 3 | 110,910,264 |
| 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 | 220,901 |
| b | Other (Describe in Part XIII) | 4b | |
| c | Add lines 4a and 4b | 4c | 220,901 |
| 5 | Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18) | 5 | 111,131,165 |

Part XIII Supplemental Information

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.

| Return Reference | Explanation |
|---------------------------|-------------|
| See Additional Data Table | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Part XIII Supplemental Information *(continued)*

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

Additional Data

Software ID:
Software Version:
EIN: 13-1946868
Name: PARALYZED VETERANS OF AMERICA

Supplemental Information

| Return Reference | Explanation |
|------------------|--|
| PART X, LINE 2 | UNDER AC 740-10, INCOME TAXES, 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 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 FORM 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 U S FEDERAL, STATE AND LOCAL, OR NON-U S INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR FISCAL YEARS BEFORE 2014 FOR THE YEARS ENDED JUNE 30, 2018 AND 2017, RESPECTIVELY, THERE WERE NO INTEREST OR PENALTIES RELATED TO UNCERTAIN TAX POSITIONS RECORDED OR INCLUDED IN THE CONSOLIDATED STATEMENTS OF ACTIVITIES |

| Supplemental Information | |
|--------------------------------------|---|
| Return Reference | Explanation |
| PART XI, LINE 2D - OTHER ADJUSTMENTS | EVENT EXPENSES NETTED AGAINST REVENUE ON PART VIII, LINE 8B 161,451 |

| Supplemental Information | |
|---------------------------------------|---|
| Return Reference | Explanation |
| PART XII, LINE 2D - OTHER ADJUSTMENTS | EVENT EXPENSES NETTED AGAINST REVENUE ON PART VIII, LINE 8B 161,451 |

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As Filed Data -

DLN: 93493045004279

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" on 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.
▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

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" on 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

e

☒ Solicitation of non-government grants

b

☒ Internet and email solicitations

f

☒ Solicitation of government grants

c

☒ Phone solicitations

g

☒ Special fundraising events

d

☒ In-person solicitations

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 | | | |
| 1 INSURANCE AUTO AUCTIONS TWO WESTBROOK CORPORATE CTR STE 5 WESTCHESTER, IL 60154 | CAR DONATIONS | Yes | | 356,528 | 87,842 | 268,686 |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| Total | | | | 356,528 | 87,842 | 268,686 |

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.

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

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

Cat No 50083H

Schedule G (Form 990 or 990-EZ) 2017

Part II Fundraising Events. Complete if the organization answered "Yes" on 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 HONORS GALA (event type) | (b) Event #2 GOLF TOURNAMENT (event type) | (c) Other events (total number) | (d) Total events (add col (a) through col (c)) |
|-----------------|---|--|--|------------------------------------|---|
| | | | | | |
| Revenue | 1 Gross receipts | 730,050 | 252,113 | | 982,163 |
| | 2 Less Contributions | 633,300 | 199,013 | | 832,313 |
| | 3 Gross income (line 1 minus line 2) | 96,750 | 53,100 | | 149,850 |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | 974 | | | 974 |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | 81,510 | | | 81,510 |
| | 8 Entertainment | 2,750 | | | 2,750 |
| | 9 Other direct expenses | 70,094 | 6,123 | | 76,217 |
| | 10 Direct expense summary Add lines 4 through 9 in column (d) ▶ | | | | 161,451 |
| | 11 Net income summary Subtract line 10 from line 3, column (d) ▶ | | | | -11,601 |

Part III Gaming. Complete if the organization answered "Yes" on 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 | | | | |
| Direct Expenses | 3 Noncash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other 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 Subtract line 7 from line 1, column (d) ▶ | | | | |

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

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

☐ Yes ☐ No

b If "No," explain _____

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

☐ Yes ☐ No

b If "Yes," explain _____

| | | | | | | | |
|---|---|------------|--|---|------------|--|---|
| 11 Does the organization conduct gaming activities with nonmembers? | <input type="checkbox"/> Yes <input type="checkbox"/> 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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | |
| 13 Indicate the percentage of gaming activity conducted in: | | | | | | | |
| a The organization's facility | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 10%;">13a</td> <td style="width: 70%;"></td> <td style="width: 20%; text-align: right;">%</td> </tr> <tr> <td>13b</td> <td></td> <td style="text-align: right;">%</td> </tr> </table> | 13a | | % | 13b | | % |
| 13a | | % | | | | | |
| 13b | | % | | | | | |
| b An outside facility | | | | | | | |
| 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? | <input type="checkbox"/> Yes <input type="checkbox"/> 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 ► | | | | | | | |
| <input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> 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? | | | | | | | |
| <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | |
| b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ | | | | | | | |

Part IV Supplemental Information. 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 provide any additional information (see instructions).

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

Schedule I
(Form 990)

Department of the
Treasury
Internal Revenue Service

Name of the organization
PARALYZED VETERANS OF AMERICA

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

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

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public
Inspection

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 Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on 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

| (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 noncash assistance | (h) Purpose of grant or assistance |
|--|---------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|------------------------------------|
| (1) See Additional Data | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 39

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

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on 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 noncash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|---------------------------------|--------------------------|--------------------------|----------------------------------|---|---------------------------------------|
| (1) EDUCATIONAL SCHOLARSHIPS | 10 | 10,000 | | | |
| (2) DISASTER RELIEF | 260 | 233,365 | | | |
| (3) PVA SUMMIT SCHOLARSHIPS | 322 | 100,000 | | | |
| (4) MS SCHOLARSHIPS | 15 | 14,717 | | | |
| (5) SPORTS TRAVEL GRANTS | 2 | 3,053 | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

| Return Reference | Explanation |
|------------------|---|
| PART I, LINE 2 | CHAPTER GRANTS - ALL 34 CHAPTERS OF PVA MUST PROVIDE A YEARLY BUDGET, AUDITED FINANCIAL STATEMENTS 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 |

Additional Data

Software ID:
Software Version:
EIN: 13-1946868
Name: PARALYZED VETERANS OF AMERICA

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

| (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 |
|---|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| ARIZONA CHAPTER PVA 5015 N 7TH AVENUE SUITE 2 PHOENIX, AZ 85013 | 25-7174799 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| ARIZONA CHAPTER PVA 5015 N 7TH AVENUE SUITE 2 PHOENIX, AZ 85013 | 25-7174799 | 501(C)(3) | 6,000 | | | | SHOOTING SPORTS GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
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| (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 |
| BAY AREA & WESTERN CHAPTER PVA 3801 MIRANDA AVENUE PALO ALTO, CA 94304 | 94-6132553 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| BAYOU GULF STATES CHAPTER PVA 15489 DEDEAUX ROAD GULFPORT, MS 39503 | 72-1030827 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| BUCKEYE CHAPTER PVA 26250 EUCLID AVE SUITE 115 EUCLID, OH 44132 | 23-7193597 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| CAL DIEGO CHAPTER PVA VAMC 3550 LAJOLLA VILLAGE DRIVE SAN DIEGO, CA 92161 | 95-3691162 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| CAL DIEGO CHAPTER PVA VAMC 3550 LAJOLLA VILLAGE DRIVE SAN DIEGO, CA 92161 | 95-3691162 | 501(C)(3) | 6,000 | | | | SHOOTING SPORTS GRANT |
| CALIFORNIA CHAPTER PVA 5901 E SEVENTH STREET LONG BEACH, CA 90822 | 95-6089203 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| CENTRAL FLORIDA CHAPTER PVA 2711 SOUTH DESIGN COURT SANFORD, FL 32773 | 59-1793434 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| COLONIAL CHAPTER PVA 356 E MAIN STREET SUITE 103 NEWARK, DE 19711 | 23-7099908 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| COLONIAL CHAPTER PVA 356 E MAIN STREET SUITE 103 NEWARK, DE 19711 | 23-7099908 | 501(C)(3) | 6,000 | | | | SHOOTING SPORTS GRANT |
| FLORIDA CHAPTER PVA 3799 N ANDREWS AVENUE FT LAUDERDALE, FL 33309 | 59-1731533 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| FLORIDA GULF COAST CHAPTER PVA 15435 NORTH FLORIDA AVENUE TAMPA, FL 33613 | 23-7037565 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| FLORIDA GULF COAST CHAPTER PVA 15435 NORTH FLORIDA AVENUE TAMPA, FL 33613 | 23-7037565 | 501(C)(3) | 6,000 | | | | SHOOTING SPORTS GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
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| FLORIDA GULF COAST CHAPTER PVA 15435 NORTH FLORIDA AVENUE TAMPA, FL 33613 | 23-7037565 | 501(C)(3) | 7,500 | | | | FISHING SPORTS GRANT |
| GREAT PLAINS CHAPTER PVA 7612 MAPLE STREET OMAHA, NE 68134 | 23-7193599 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
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| IOWA CHAPTER PVA 3703 1/2 DOUGLAS AVENUE DES MOINES, IA 50310 | 42-1320922 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| IOWA CHAPTER PVA 3703 1/2 DOUGLAS AVENUE DES MOINES, IA 50310 | 42-1320922 | 501(C)(3) | 6,000 | | | | SHOOTING SPORTS GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
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| KENTUCKYINDIANA CHAPTER PVA 1030 GOSS AVENUE LOUISVILLE, KY 40217 | 61-1123112 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| KENTUCKYINDIANA CHAPTER PVA 1030 GOSS AVENUE LOUISVILLE, KY 40217 | 61-1123112 | 501(C)(3) | 7,500 | | | | FISHING SPORTS GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| KEYSTONE CHAPTER PVA 1113 MAIN STREET PITTSBURGH, PA 15215 | 25-1291634 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| KEYSTONE CHAPTER PVA 1113 MAIN STREET PITTSBURGH, PA 15215 | 25-1291634 | 501(C)(3) | 6,000 | | | | SHOOTING SPORTS GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| LONE STAR CHAPTER PVA 3925 FOREST LANE GARLAND, TX 75042 | 74-6077762 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| LONE STAR CHAPTER PVA 3925 FOREST LANE GARLAND, TX 75042 | 74-6077762 | 501(C)(3) | 7,500 | | | | FISHING SPORTS GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| LONE STAR CHAPTER PVA 3925 FOREST LANE GARLAND, TX 75042 | 74-6077762 | 501(C)(3) | 6,000 | | | | SHOOTING SPORTS GRANT |
| MICHIGAN CHAPTER PVA 40550 GRAND RIVER AVENUE NOVI, MI 48375 | 38-6120911 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| MID AMERICA CHAPTER PVA 6108 NW 63RD STREET SUITE A OKLAHOMA CITY, OK 73132 | 73-1100787 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| MID AMERICA CHAPTER PVA 6108 NW 63RD STREET SUITE A OKLAHOMA CITY, OK 73132 | 73-1100787 | 501(C)(3) | 7,500 | | | | FISHING SPORTS GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| MID-ATLANTIC CHAPTER PVA 11620 BUSY STREET NORTH CHESTERFIELD, VA 23236 | 54-0653585 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| MID-ATLANTIC CHAPTER PVA 11620 BUSY STREET NORTH CHESTERFIELD, VA 23236 | 54-0653585 | 501(C)(3) | 7,500 | | | | FISHING SPORTS GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
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| (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 |
| MID-ATLANTIC CHAPTER PVA 11620 BUSY STREET NORTH CHESTERFIELD, VA 23236 | 54-0653585 | 501(C)(3) | 6,000 | | | | SHOOTING SPORTS GRANT |
| MID-SOUTH CHAPTER PVA 1030 JEFFERSON AVENUE ROOM 20100 MEMPHIS, TN 38104 | 62-6042046 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| GATEWAY CHAPTER PVA 1311 LINDBERGH PLAZA CENTER ST LOUIS, MO 63132 | 51-0217506 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| MINNESOTA CHAPTER PVA 1 VETERANS DRIVE SCI - 238 MINNEAPOLIS, MN 55417 | 41-1722452 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| MINNESOTA CHAPTER PVA 1 VETERANS DRIVE SCI - 238 MINNEAPOLIS, MN 55417 | 41-1722452 | 501(C)(3) | 6,000 | | | | SHOOTING SPORTS GRANT |
| MOUNTAIN STATES CHAPTER PVA 12200 E ILLIFF AVE SUITE 107 AURORA, CO 80014 | 84-6036190 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| NEVADA CHAPTER PVA 704 SOUTH JONES BLVD LAS VEGAS, NV 89107 | 31-1647467 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| NEVADA CHAPTER PVA 704 SOUTH JONES BLVD LAS VEGAS, NV 89107 | 31-1647467 | 501(C)(3) | 6,000 | | | | SHOOTING SPORTS GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| NEW ENGLAND CHAPTER PVA 1600 PROVIDENCE HIGHWAY SUITE 143 WALPOLE, MA 02081 | 46-0359947 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| NORTH CENTRAL CHAPTER PVA 209 NORTH GARFIELD AVENUE SIOUX FALLS, SD 57104 | 46-0359947 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| NORTH CENTRAL CHAPTER PVA 209 NORTH GARFIELD AVENUE SIOUX FALLS, SD 57104 | 46-0359947 | 501(C)(3) | 6,000 | | | | SHOOTING SPORTS GRANT |
| NORTHWEST CHAPTER PVA 616 SW 152ND STREET SUITE B BURIEN, WA 98166 | 91-1017716 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| OREGON CHAPTER PVA 370 SILVETON ROAD NE SALEM, OR 97305 | 93-0713859 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| PUERTO RICO CHAPTER PVA 812 MOLUCA STREET URB COUNTRY CLUB SAN JUAN, PR 00924 | 66-0346980 | 501(C)(3) | 191,300 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
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| SOUTHEASTERN CHAPTER PVA 4010 DEANE BRIDGE ROAD HEPHZIBAH, GA 30815 | 58-6055069 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| SOUTHEASTERN CHAPTER PVA 4010 DEANE BRIDGE ROAD HEPHZIBAH, GA 30815 | 58-6055069 | 501(C)(3) | 7,500 | | | | FISHING SPORTS GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| TEXAS CHAPTER PVA 2656 SOUTH LOOP WEST SUITE 130 HOUSTON, TX 77054 | 74-6077762 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| VAUGHAN CHAPTER PVA 2235 ENTERPRISE DRIVE SUITE 3501 WESTCHESTER, IL 60154 | 36-6156638 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| VAUGHAN CHAPTER PVA 2235 ENTERPRISE DRIVE SUITE 3501 WESTCHESTER, IL 60154 | 36-6156638 | 501(C)(3) | 7,500 | | | | FISHING SPORTS GRANT |
| VAUGHAN CHAPTER PVA 2235 ENTERPRISE DRIVE SUITE 3501 WESTCHESTER, IL 60154 | 36-6156638 | 501(C)(3) | 6,000 | | | | SHOOTING SPORTS GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| WEST VIRGINIA CHAPTER PVA 336 CAMPBELL CREEK DRIVE CHARLESTON, WV 25306 | 55-0718655 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |
| WISCONSIN CHAPTER PVA 2311 S 108TH STREET WEST ALLIS, WI 53277 | 39-1393216 | 501(C)(3) | 158,100 | | | | CHAPTER GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| WISCONSIN CHAPTER PVA 2311 S 108TH STREET WEST ALLIS, WI 53277 | 39-1393216 | 501(C)(3) | 6,000 | | | | SHOOTING SPORTS GRANT |
| PVA SPINAL CORD RESEARCH FOUNDATION 801 18TH STREET NW WASHINGTON, DC 20006 | 52-1064398 | 501(C)(3) | 648,000 | | | | RESEARCH GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
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| PVA EDUCATION & TRAINING FOUNDATION 801 18TH STREET NW WASHINGTON, DC 20006 | 94-2733585 | 501(C)(3) | 100,000 | | | | RESEARCH GRANT |
| AMERICAN LEGION POST 82 6330 CRAIN HWY LA PLATA, MD 20646 | 52-0614435 | 501(C)(3) | 5,750 | | | | MEALS FOR CAPITAL CLASH |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| BENEFICIAL DESIGNS INC 2240 MERIDAN BLVD SUITE C MINDEN, NV 89423 | 88-0479254 | 501(C)(3) | 30,000 | | | | RESEARCH GRANT |
| HUMAN ENGINEERING RESEARCH LAB 7180 HIGHLAND DRIVE PITTSBURGH, PA 15206 | 25-0965591 | 501(C)(3) | 103,000 | | | | RESEARCH GRANT |

| Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments. | | | | | | | |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (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 |
| YALE UNIVERSITY 333 CEDAR STREET NEW HAVEN, CT 06510 | 06-0646973 | 501(C)(3) | 229,500 | | | | RESEARCH GRANT |

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

Department of the Treasury
Internal Revenue Service

- For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**
- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
- ▶ **Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.**

2017

Open to Public Inspection

Name of the organization
PARALYZED VETERANS OF AMERICA

Employer identification number

13-1946868

Part I Questions Regarding Compensation

| | Yes | No |
|--|---|--------------|
| 1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> First-class or charter travel <input checked="" type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account </div> <div> <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) </div> </div> | | |
| b If any of the boxes in 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. | 1b | No |
| 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a? | 2 | No |
| 3 Indicate which, if any, of the following the filing organization used 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. <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations </div> <div> <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee </div> </div> | | |
| 4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: <div style="margin-left: 20px;"> 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? </div> If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. | 4a Yes 4b 4c | No No |
| Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. | | |
| 5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: <div style="margin-left: 20px;"> a The organization? b Any related organization? </div> If "Yes," on line 5a or 5b, describe in Part III. | 5a 5b | No No |
| 6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: <div style="margin-left: 20px;"> a The organization? b Any related organization? </div> If "Yes," on line 6a or 6b, describe in Part III. | 6a 6b | No No |
| 7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III. | 7 | No |
| 8 Were any amounts reported on 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. | 8 | No |
| 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? | 9 | |

For each individual whose compensation must be reported on 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.

See Additional Data Table

Schedule J (Form 990) 2017

Part III Supplemental Information

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.

| Return Reference | Explanation |
|------------------|---|
| PART I, LINE 1A | PVA OWNS THREE WHEELCHAIR EQUIPPED VANS AND HAS AN EMPLOYEE WHO, AS PART OF HIS JOB RESPONSIBILITY, DRIVES AND DOES 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 60% 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 WHERE THE MEMBER CANNOT TRAVEL WITHOUT THEIR ASSISTANCE. |
| PART I, LINE 4A | SHERMAN GILLUMS, EXECUTIVE DIRECTOR THROUGH NOVEMBER 2017, WAS PAID A SEVERANCE TOTALLING \$300,000. THIS HAS BEEN REPORTED AS "OTHER COMPENSATION" IN PART II, COLUMN (B)(III). JOHN RING, CFO THROUGH NOVEMBER 2017, WAS PAID A SEVERANCE OF 110,000 IN 2018. THIS AMOUNT HAS BEEN REPORTED AS DEFERRED COMPENSATION IN PART II, COLUMN (C). |

Additional Data

Software ID:
Software Version:
EIN: 13-1946868
Name: PARALYZED VETERANS OF AMERICA

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

| (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 in column (B) reported as deferred on prior Form 990 |
|--|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
| | | (i) Base Compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| 1SHERMAN GILLUMS EXECUTIVE DIRECTOR (THRU 10/31/17) | (i) | 165,354 | 0 | 300,000 | 4,961 | 1,971 | 472,286 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1WILLIAM BLAKEINTERIM ED BEG 11/7/17, THEN FT ED BEG 1/27/18) | (i) | 168,070 | 0 | 0 | 10,084 | 29,763 | 207,917 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2RICHARD KALAFUS ACTING CFO (11/4/17-4/1/18) | (i) | 150,779 | 0 | 0 | 9,047 | 5,928 | 165,754 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3JOHN RING CFO (UNTIL 11/3/17) | (i) | 214,430 | 0 | 0 | 122,866 | 25,030 | 362,326 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4LEONARD SELFON GENERAL COUNSEL | (i) | 192,436 | 0 | 0 | 11,546 | 11,266 | 215,248 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5PETER GAYTAN AED OF VETERANS BENEFITS | (i) | 155,196 | 0 | 0 | 9,312 | 29,763 | 194,271 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6DAVID FANNING SR. DIRECTOR DEVELOPMENT | (i) | 174,380 | 0 | 0 | 10,463 | 29,568 | 214,411 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7LINDA BLAUHUT DEPUTY GENERAL COUNSEL | (i) | 136,257 | 0 | 0 | 8,175 | 11,704 | 156,136 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8LESLIE ZUPAN DIRECTOR OF IT | (i) | 138,034 | 0 | 0 | 8,282 | 11,241 | 157,557 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9JANE EAKINS DIRECTOR OF DEVELOPMENT | (i) | 143,299 | 0 | 0 | 8,798 | 11,237 | 163,334 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10MARK LICHTER DIRECTOR OF ARCHITECTURE | (i) | 163,692 | 0 | 0 | 9,822 | 29,538 | 203,052 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

►Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.
►Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
PARALYZED VETERANS OF AMERICA

Employer identification number
13-1946868

Part I

Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|--|-------------------------------|--|---|--|
| 1 Art—Works of art | | | | |
| 2 Art—Historical treasures . . | | | | |
| 3 Art—Fractional interests . . | | | | |
| 4 Books and publications . . | | | | |
| 5 Clothing and household goods | X | | 401,889 | MARKET VALUE |
| 6 Cars and other vehicles . . . | X | 929 | 387,710 | BLUE BOOK AND MARKET |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities—Publicly traded . | X | 8 | 161,167 | MARKET VALUE |
| 10 Securities—Closely held stock . | | | | |
| 11 Securities—Partnership, LLC, or trust interests | | | | |
| 12 Securities—Miscellaneous . . | | | | |
| 13 Qualified conservation contribution—Historic structures | | | | |
| 14 Qualified conservation contribution—Other | | | | |
| 15 Real estate—Residential . . | | | | |
| 16 Real estate—Commercial . . | | | | |
| 17 Real estate—Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies . | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts . . . | | | | |
| 25 Other ► () | | | | |
| 26 Other ► () | | | | |
| 27 Other ► () | | | | |
| 28 Other ► () | | | | |

29

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

29

0

30a

During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

30a

No

b

If "Yes," describe the arrangement in Part II

31

Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

31

Yes

32a

Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

32a

Yes

b

If "Yes," describe in Part II

33

If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

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

Cat No 51227J

Schedule M (Form 990) (2017)

Part II **Supplemental Information.**

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

| Return Reference | Explanation |
|--------------------|---|
| PART I, COLUMN (B) | PART I, COLUMN (B) INDICATES THE NUMBER OF CONTRIBUTIONS RECEIVED |
| PART I, LINE 32B | PVA CONDUCTS A CAR DONATION PROGRAM RUN BY INSURANCE AUTO AUCTIONS, A PROFESSIONAL FUNDRAISER. INSURANCE AUTO AUCTIONS RECEIVED 929 DONATED CARS ON BEHALF OF PVA AND SOLD THEM FOR CASH. |

| | | | |
|---|--|-----------------|----------------------------------|
| efile GRAPHIC print - DO NOT PROCESS | | As Filed Data - | DLN: 93493045004279 |
| SCHEDULE O (Form 990 or 990-EZ) | 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. ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990 . | | OMB No 1545-0047 |
| | | | 2017 |
| Department of the Treasury Internal Revenue Service | | | Open to Public Inspection |
| Name of the organization PARALYZED VETERANS OF AMERICA | Employer identification number 13-1946868 | | |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--------------------------------|---|
| FORM 990, PART I, LINE 1 | <p>PARALYZED VETERANS OF AMERICA (PARALYZED VETERANS) IS THE ONLY CONGRESSIONALLY CHARTERED VETERANS SERVICE ORGANIZATION DEDICATED SOLELY TO THE BENEFIT AND REPRESENTATION OF VETERANS WITH SPINAL CORD INJURY OR DISEASE. FOR OVER 70 YEARS, WE HAVE ENSURED THAT VETERANS RECEIVE THE BENEFITS EARNED THROUGH THEIR SERVICE TO OUR NATION, MONITORED THEIR CARE IN VA SPINAL CORD INJURY UNITS, AND FUNDED RESEARCH AND EDUCATION IN THE SEARCH FOR A CURE AND IMPROVED CARE FOR INDIVIDUALS WITH PARALYSIS. AS A PARTNER FOR LIFE, PARALYZED VETERANS ALSO DEVELOPS TRAINING AND CAREER SERVICES, WORKS TO ENSURE ACCESSIBILITY IN PUBLIC BUILDINGS AND SPACES, PROVIDES HEALTH AND REHABILITATION OPPORTUNITIES THROUGH SPORTS AND RECREATION AND ADVOCATES FOR VETERANS AND ALL PEOPLE WITH DISABILITIES. WITH MORE THAN 70 OFFICES AND 34 CHAPTERS, PARALYZED VETERANS SERVES VETERANS, THEIR FAMILIES, AND THEIR CAREGIVERS IN ALL 50 STATES, THE DISTRICT OF COLUMBIA AND PUERTO RICO. 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 OF 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 1946, 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 SEVEN DECADES, PARALYZED VETERANS' NATIONAL OFFICE AND OUR 34 CHAPTERS ACROSS THE NATION HAVE BEEN MAKING AMERICA A BETTER PLACE FOR ALL VETERANS 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 - IN 2018, PARALYZED VETERANS OF AMERICA SECURED \$289,052,466 IN ANNUAL AND RETROACTIVE VA BENEFITS FOR OUR CLIENTS (VETERANS AND THEIR FAMILIES) - WE PROVIDE EXPERT INDEPENDENT OVERSIGHT FOR VA HEALTH CARE SERVICES AND FACILITIES - LAST YEAR WE DID 23 HOSPITAL VISITS AND TYPICALLY HELPED 20-40 CALLERS PER DAY VIA OUR HEALTH HOTLINE - WE PROVIDED 322 SCHOLARSHIPS TO EMPOWER HEALTH CARE PROFESSIONALS TO ATTEND OUR SUMMIT 2017, 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.</p> |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--------------------------|--|
| FORM 990, PART I, LINE 1 | <p>EED TO SECURE GOOD CAREERS - THIS YEAR ALONE, OUR PAVE (PAVING ACCESS FOR VETERANS EMPLOYM ENT) PROGRAM HELPED HUNDREDS OF HARD-TO-PLACE CLIENTS SECURE COMPETITIVE CAREERS - WE INV EST IN RESEARCH TO FIND NEW TREATMENTS AND A CURE FOR PARALYSIS - THIS YEAR ALONE WE INVES TED \$1 MILLION TO INCUBATE SPINAL CORD INJURY RESEARCHERS BEFORE THEIR RESEARCH CAN CREATE ENOUGH SUPPORT FOR LARGE INVESTMENT BY GOVERNMENT OR INDUSTRY - WE PROMOTE AND PROVIDE W HEE LCHAIR SPORTS AND RECREATIONAL ACTIVITIES - WE DELIVER OUR SERVICES TO ALL VETERANS AN D THEIR FAMILIES FREE OF CHARGE, THANKS TO THE GENEROUS SUPPORT AND DONATIONS OF THE AMERI CAN PEOPLE MAJOR ACHIEVEMENTS FROM OUR FIRST 70 YEARS - WE BUILT A NATIONAL 93-STRONG NET WORK OF EXPERT SERVICE OFFICERS WHO WORK AT VA HOSPITALS TO HELP ALL VETERANS SECURE THE M EDICAL AND VETERANS BENEFITS THAT THEY HAVE EARNED THROUGH THEIR SERVICE AND SACRIFICE - WE'VE FOUGHT FOR AND SECURED BILLIONS OF DOLLARS IN BENEFITS AND TENS OF BILLIONS IN HEALT H-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 WHE ELCHAIR GAMES, THE LARGEST ANNUAL WHEELCHAIR SPORTS EVENT IN THE WORLD - WE LED THE CHARG E FOR THE LANDMARK AMERICANS WITH DISABILITIES ACT (1990), MAKING OUR NATION MORE ACCESSIB LE, AND FOR THE ADA AMENDMENTS (2008) - WE'VE MADE THE AMERICAN BUILT ENVIRONMENT MORE BA RRIER-FREE WITH OUR ARCHITECTS PROVIDING FREE EXPERT INPUT TO PROJECTS AS DIVERSE AS VA HO SPITALS, AIRPORTS AND BASEBALL STADIUMS - WE INVESTED WITH OUR CHAPTERS MORE THAN \$100 MI LLION OVER SEVEN DECADES IN RESEARCH, NEW TREATMENTS, AND THE SEARCH FOR A CURE FOR PARALY SIS - HELPING TO INCREASE THE AVERAGE LIFE SPAN OF PARALYZED VETERANS FROM WHAT WAS NEAR Z ERO AFTER INJURY IN THE 1940S TO NEAR NORMAL TODAY - WE LED THE WAY IN PROVIDING WORLD-CL ASS PROFESSIONAL EDUCATION, CLINICAL PRACTICE GUIDELINES, AND THROUGH OUR ANNUAL HEALTH SU MMITS, HAVE CREATED UNIQUE EDUCATIONAL NETWORKING OPPORTUNITIES FOR SPINAL CORD INJURY CLI NICIANS - WE CREATED OUR PAVE (PAVING ACCESS FOR VETERANS EMPLOYMENT) PROGRAM, WHICH IS D ESIGNED TO HELP HARD-TO-PLACE VETERANS WITH DISABILITIES SECURE COMPETITIVE CAREERS WE WA NT ALL VETERANS TO HAVE ACCESS TO THE AMERICAN DREAM OF A GOOD JOB WITH A GOOD COMPANY</p> |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---|------------------------|
| FORM 990, PART VI, SECTION A, LINE 6 | PVA HAS 16,683 MEMBERS |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--|---|
| FORM 990, PART VI, SECTION A, LINE 7A | PVA HAS 34 CHAPTERS AND THE MEMBERS IN EACH CHAPTER ELECT THE BOARD MEMBER FROM THE CHAPTER TWO CHAPTERS ARE UNDER NATIONAL MONITORING AND HAVE NO BOARD MEMBER OFFICERS ARE ELECTED BY THE BOARD AT THE ANNUAL MEETING HELD IN MAY, 2018 EACH BOARD MEMBER HAS ONE VOTE OFFICERS DO NOT HAVE A VOTE |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--|--|
| FORM 990, PART VI, SECTION B, LINE 11B | THE FORM 990 IS COMPLETED BY THE OUTSIDE TAX ACCOUNTANTS AT GELMAN, ROSENBERG & FREEDMAN, CPAS OF BETHESDA, MD A DRAFT COPY OF THE RETURN WAS EMAILED TO ALL 32 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 |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---|---|
| FORM 990, PART VI, SECTION B, LINE 12C | <p>AT PVA'S FIRST BOARD OF DIRECTOR'S 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 HAVE A CONFLICT THEY MUST REPORT IT. IF A BOARD MEMBER BECOMES AWARE OF A CONFLICT ON ANOTHER MEMBER'S BEHALF, THEY HAVE BEEN INSTRUCTED TO POINT OUT THE CONFLICT TO THE BOARD CHAIR FOR APPROPRIATE INVESTIGATION. AT THE APPROPRIATE TIME, THE BOARD, HAVING BEEN INFORMED OF THE POTENTIAL CONFLICT OF INTEREST, MAY QUESTION THE DIRECTOR CONCERNING THE IDENTIFIED SPECIAL INTEREST. AFTER THE BOARD DETERMINES IT HAS ALL OF THE NECESSARY INFORMATION, THE BOARD WILL THEN CONDUCT DEBATE ON THE ISSUE AS NEEDED AND VOTE TO DETERMINE WHETHER THE CIRCUMSTANCES DESCRIBED AMOUNT TO A CONFLICT OF INTEREST OF SUFFICIENT DEGREE TO BAR THE DIRECTOR FROM DEBATE AND VOTE ON THE PARTICULAR MATTER AFFECTED BY THE SPECIAL INTEREST. THE DIRECTOR IDENTIFIED AS HAVING A POTENTIAL CONFLICT OF INTEREST SHALL NOT PARTICIPATE IN THE DEBATE OR VOTE OF THE BOARD ON THE EXISTENCE OF A CONFLICT AND MAY BE EXCLUDED DURING SUCH DEBATE OR VOTE BY VOTE OF A MAJORITY OF THE BOARD. A MAJORITY VOTE OF THE BOARD IS REQUIRED TO BAR THE MEMBER. THE MINUTES OF THE MEETING OF THE BOARD SHALL REFLECT THE DISCLOSURE OF THE POTENTIAL CONFLICT OF INTEREST, THE BOARD'S DECISION REGARDING THE CONFLICT, AND THE PRESENCE OR ABSENCE OF THE INTERESTED DIRECTOR DURING THE DEBATE ON THE ISSUE OF WHETHER A CONFLICT EXISTS AND DURING ANY ACTION BY THE BOARD FOLLOWING THE VOTE REGARDING THE EXISTENCE OF A CONFLICT.</p> |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---|---|
| FORM 990, PART VI, SECTION B, LINE 15A | WITH REGARD TO COMPENSATION, PVA HAD A THIRD PARTY REVIEW SALARIES FOR ALL EMPLOYEES IN THE ORGANIZATION THE SURVEY WAS UPDATED BY THE SAME THIRD PARTY IN 2016 AND REVIEWED BY THE PVA EXECUTIVE DIRECTOR AND THE PVA 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 THE EXECUTIVE DIRECTOR (ED) IS THE TOP FINANCIAL OFFICIAL OF THE PARALYZED VETERANS OF AMERICA THE PVA BOARD OF DIRECTORS SETS THE COMPENSATION FOR THE ED THE PVA BOARD HAS ACCESS TO THE THIRD PARTY SALARY SURVEY DONE FOR PVA (UPDATED IN 2016 FOR THE ED POSITION) PLUS OTHER PUBLISHED SURVEYS |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--|---|
| FORM 990, PART VI, SECTION C, LINE 19 | PVA POSTS ALL OF ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND AUDITED FINANCIAL STATEMENTS ON ITS WEBSITE, WWW PVA ORG PVA ALSO PROVIDES PAPER COPIES UPON WRITTEN REQUEST |

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

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" on Form 990, Part IV, line 33.

| (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 |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Part II Identification of Related Tax-Exempt Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|---|-------------------------|--|----------------------------|---|----------------------------------|--|----|
| | | | | | | Yes | No |
| (1)PVA SPINAL CORD RESEARCH FOUNDATION 801 18TH STREET NW WASHINGTON, DC 20006 52-1064398 | RESEARCH GRANT | DC | 501(C)(3) | 7 | PVA | Yes | |
| (2)PVA SPINAL CORD INJURY EDUCATION AND TRAINING FOUNDATION 801 18TH STREET NW WASHINGTON, DC 20006 94-2733585 | EDUCATION GRANT | DC | 501(C)(3) | 7 | PVA | Yes | |
| (3)PARALYSIS SOCIETY OF AMERICA 801 18TH STREET NW WASHINGTON, DC 20006 52-1266735 | INACTIVE | DC | 501(C)(3) | 7 | PVA | Yes | |
| (4)VAUGHAN CHAPTER PVA 2235 ENTERPRISE DRIVE SUITE 3501 WESTCHESTER, IL 60154 36-6156638 | MEMBERSHIP ORGANIZATION | IL | 501(C)(3) | 7 | PVA | Yes | |
| (5)ZIA CHAPTER PVA 933 GIBSON BLVD ALBUQUERQUE, NM 57102 59-1161641 | INACTIVE | NM | 501(C)(3) | 7 | PVA | Yes | |
| | | | | | | | |
| | | | | | | | |

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income(related, unrelated, excluded from tax under sections 512- 514) | (f) Share of total income | (g) Share of end- of-year assets | (h) 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 | |
| (1) 801 18TH STREET ASSOCIATES 801 18TH STREET NW WASHINGTON, DC 20006 52-1242013 | REAL ESTATE | DC | PVA | RELATED | 12 | 3,376,486 | Yes | | | | No | 99.000 % |
| | | | | | | | | | | | | |
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Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of- year assets | (h) Percentage ownership | (i) Section 512(b) (13) controlled entity? | |
|--|-------------------------|---|-------------------------------------|--|---------------------------------|---|--------------------------------|---|----|
| | | | | | | | | Yes | No |
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Part V Transactions With Related Organizations Complete if the organization answered "Yes" on 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?

| | Yes | No |
|--|-----|----|
| a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity | | No |
| b Gift, grant, or capital contribution to related organization(s) | Yes | |
| c Gift, grant, or capital contribution from related organization(s) | | No |
| d Loans or loan guarantees to or for related organization(s) | | No |
| e Loans or loan guarantees by related organization(s) | | No |
| f Dividends from related organization(s) | | No |
| g Sale of assets to related organization(s) | | No |
| h Purchase of assets from related organization(s) | | No |
| i Exchange of assets with related organization(s) | | No |
| j Lease of facilities, equipment, or other assets to related organization(s) | | No |
| k Lease of facilities, equipment, or other assets from related organization(s) | | No |
| l Performance of services or membership or fundraising solicitations for related organization(s) | Yes | |
| m Performance of services or membership or fundraising solicitations by related organization(s) | | No |
| n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | Yes | |
| o Sharing of paid employees with related organization(s) | Yes | |
| p Reimbursement paid to related organization(s) for expenses | Yes | |
| q Reimbursement paid by related organization(s) for expenses | | No |
| r Other transfer of cash or property to related organization(s) | | No |
| s Other transfer of cash or property from related organization(s) | Yes | |

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

See Additional Data Table

| (a) Name of related organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
|-------------------------------------|----------------------------------|------------------------|--|
| | | | |
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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.

[illegible]

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Additional Data

Software ID:
Software Version:
EIN: 13-1946868
Name: PARALYZED VETERANS OF AMERICA

Form 990, Schedule R, Part V - Transactions With Related Organizations

| (a) Name of related organization | (b) Transaction type(a-s) | (c) Amount Involved | (d) Method of determining amount involved |
|-------------------------------------|---------------------------------|------------------------|--|
| PVA SPINAL CORD RESEARCH FOUNDATION | B | 648,000 | PVA BOARD APPROVAL |
| PVA EDUCATION & TRAINING FOUNDATION | B | 100,000 | PVA BOARD APPROVAL |
| PVA SPINAL CORD RESEARCH FOUNDATION | O | 86,423 | SPECIFIC EMPLOYEE WORK |
| PVA EDUCATION & TRAINING FOUNDATION | O | 43,211 | SPECIFIC EMPLOYEE WORK |
| PVA SPINAL CORD RESEARCH FOUNDATION | N | 104,068 | SPECIFIC EMPLOYEE WORK |
| PVA EDUCATION & TRAINING FOUNDATION | N | 52,034 | SPECIFIC EMPLOYEE WORK |
| VAUGHAN CHAPTER PVA | B | 171,600 | PVA BOARD APPROVAL |
| ZIA CHAPTER PVA | S | 68,834 | ESTIMATED EXPENSES TO CLOSE CHAPT |