

**Return of Organization Exempt from Income Tax**

**2001**

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

**A** For the 2001 calendar year, or tax year beginning **Oct 1**, 2001, and ending **Sep 30**, 2002

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return  
 Amended return  
 Application pending

**C** Name of organization: **Wisconsin Paralyzed Veterans of America**  
 Number street (or P O box if mail is not delivered to street addr) Room/suite: **2311 S 108th Street**  
 City Town or Country State ZIP code + 4: **West Allis WI 53227-1901**

**D** Employer Identification Number: **39-1393216**

**E** Telephone number: **(414) 328-8910**

**F** Accounting method:  Cash  Accrual  
 Other (specify):

**G** Web site

**J** Organization type (check only):  501(c) **3** (insert no)  4947(a)(1) or  527

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

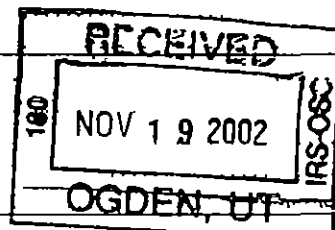
**L** Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: **954,565**

**H and I are not applicable to Section 527 organizations**  
**H (a)** Is this a group return for affiliates?  Yes  No  
**H (b)** If yes, enter number of affiliates: **3**  
**H (c)** Are all affiliates included?  Yes  No  
**H (d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**I** Enter 4 digit group GEN: **1317**

**M** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see instructions)

REVENUE	1 Contributions, gifts, grants, and similar amounts received			
	a Direct public support	1a	732,832	
	b Indirect public support	1b	188,785	
	c Government contributions (grants)	1c		
	d Total (add lines 1a through 1c) (cash \$ <b>921,617</b> noncash \$ )	1d		921,617
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		
	3 Membership dues and assessments	3		
	4 Interest on savings and temporary cash investments	4		3,443
	5 Dividends and interest from securities	5		59
	6a Gross rents	6a	36,912	
	b Less rental expenses	6b	22,607	
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		14,305
	7 Other investment income (describe <b>See Other Investment Income Statement</b> )	7		-12,493
	8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
		5,185	8a	
		6,316	8b	
		-1,131	8c	
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		-1,131
	9 Special events and activities (attach schedule)			
	a Gross revenue (not including \$ of contributions reported on line 1a)	9a		
	b Less direct expenses other than fundraising expenses	9b		
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10a Gross sales of inventory, less returns and allowances	10a			
b Less cost of goods sold	10b			
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11 Other revenue (from Part VII, line 103)	11		-158	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		925,642	
13 Program services (from line 44, column (B))	13		227,200	
14 Management and general (from line 44, column (C))	14		80,090	
15 Fundraising (from line 44, column (D))	15		546,777	
16 Payments to affiliates (attach schedule)	16			
17 Total expenses (add lines 16 and 44, column (A))	17		854,067	
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		71,575	
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		455,320	
20 Other changes in net assets or fund balances (attach explanation)	20			
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		526,895	



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24 P

**Part II Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) (cash \$ 6,500 non cash \$ )	6,500	6,500		
23	Specific assistance to individuals (att sch)				
24	Benefits paid to or for members (att sch)				
25	Compensation of officers, directors, etc	45,471	20,462	22,736	2,273
26	Other salaries and wages	76,097	48,385	20,652	7,060
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes	10,412	5,895	3,716	801
30	Professional fundraising fees	532,697			532,697
31	Accounting fees	5,510	0	5,510	0
32	Legal fees				
33	Supplies	9,864	9,096	369	399
34	Telephone	7,286	0	7,286	0
35	Postage and shipping	2,385	1,601	772	12
36	Occupancy	29,607	16,916	10,444	2,247
37	Equipment rental and maintenance				
38	Printing and publications	11,689	10,769	567	353
39	Travel				
40	Conferences, conventions, and meetings	90,308	89,601	707	0
41	Interest				
42	Depreciation, depletion etc (attach schedule)	17,437	6,715	9,812	910
43	Other expenses not covered above (itemize)				
a	Awards	9,215	9,165	50	0
b	Dues	1,365	820	520	25
c	Consultant Fee	3,805	1,275	2,530	0
d	Depreciation to Rental	-5,581	0	-5,581	0
e					
44	<b>Total functional expenses</b> (add lines 22 - 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	854,067	227,200	80,090	546,777

Joint Costs Check  if you are following SOP 98 2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to program services \$ \_\_\_\_\_, (iii) the amount allocated to management and general \$ \_\_\_\_\_, and (iv) the amount allocated to fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose?  Provide service to veterans and advocating for the disabled community  
 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) & (4) organizations & section 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.)

**Program Service Expenses**  
 (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)

a	Membership- The chapter has been rehabilitation and quality hospital care for paralyzed veterans-work with Zablocki Medical center, newsletter, etc (Grants and allocations \$ 0 )	79,077
b	Public Affairs- Significant sports events for disabled, barrier free design construction, housing and transportation (Grants and allocations \$ 0 )	129,948
c	Research and Education- Education of disabled persons and grants to those pursuing programs to assist disabled persons (Grants and allocations \$ 6,500 )	18,175
d		
e	Other program services (Grants and allocations \$ )	
f	<b>Total of Program Service Expenses</b> (should equal line 44, column (B), program services)	227,200

**Part IV Balance Sheets** (See instructions)

Note		(A) Beginning of year		(B) End of year	
Where required attached schedules and amounts within the description column should be for end of year amounts only					
ASSETS	45 Cash – non interest bearing		128,154	45	93,287
	46 Savings and temporary cash investments			46	
	47a Accounts receivable	47a	10,000		
	b Less allowance for doubtful accounts	47b		47c	10,000
	48a Pledges receivable	48a			
	b Less allowance for doubtful accounts	48b		48c	
	49 Grants receivable			49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a Other notes & loans receivable (attach sch)	51a			
	b Less allowance for doubtful accounts	51b		51c	
	52 Inventories for sale or use			52	
	53 Prepaid expenses and deferred charges			53	
	54 Investments – securities (attach schedule) L - 54 Stmt <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		61,557	54	47,365
	55a Investments – land, buildings, & equipment basis	55a	306,451		
	b Less accumulated depreciation (attach schedule) L - 55 Stmt	55b	11,062	55c	295,389
56 Investments – other (attach schedule)			56		
57a Land, buildings, and equipment basis	57a	323,179			
b Less accumulated depreciation (attach schedule) L - 57 Stmt	57b	47,909	57c	275,270	
58 Other assets (describe ▶ _____)			58		
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)		770,387	59	721,311	
LIABILITIES	60 Accounts payable and accrued expenses		21,793	60	18,509
	61 Grants payable			61	
	62 Deferred revenue			62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a Tax exempt bond liabilities (attach schedule)			64a	
	b Mortgages and other notes payable (attach schedule)		293,274	64b	175,906
	65 Other liabilities (describe ▶ _____)			65	
66 <b>Total liabilities</b> (add lines 60 through 65)		315,067	66	194,415	
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67 Unrestricted		455,320	67	526,896
	68 Temporarily restricted			68	
	69 Permanently restricted			69	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74				
	70 Capital stock, trust principal, or current funds			70	
	71 Paid in or capital surplus, or land, building, and equipment fund			71	
	72 Retained earnings, endowment, accumulated income, or other funds			72	
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)		455,320	73	526,896
	74 <b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73)		770,387	74	721,311

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

BAA

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See instructions)

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	925,642
<b>b</b>	Amounts included on line <b>a</b> but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	<b>b</b>	
<b>c</b>	Line <b>a</b> minus line <b>b</b>	<b>c</b>	925,642
<b>d</b>	Amounts included on line 12, Form 990 but not on line <b>a</b>		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b> )	<b>e</b>	925,642

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	854,067
<b>b</b>	Amounts included on line <b>a</b> but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	<b>b</b>	
<b>c</b>	Line <b>a</b> minus line <b>b</b>	<b>c</b>	854,067
<b>d</b>	Amounts included on line 17, Form 990 but not on line <b>a</b>		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> )	<b>e</b>	854,067

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
Daniel Heidtke Slinger, WI	Exec Dir 40	45,471	0	0
Phillip E Rosenberg Glendale, WI	President 10	0	0	0
Jack Stone Poynette, WI	V President 10	0	0	0
James Rutledge Monroe, WI	Secretary 5	0	0	0
Michael T Cote Greenfield, WI	Treasurer 20	0	0	0
Donald Schmidt Milwaukee, WI	Board 20	0	0	0
August D Krieser Manitowoc, WI	Board 20	0	0	0
Harlyn J Gerritsen Oconomowoc, WI	Board 20	0	0	0
Arron L Powless Seymour, WI	Board 10	0	0	0
Lawrence Ramirez Milwaukee, WI	Board 20	0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?

Yes  No

If "Yes, attach schedule - see instructions

**Part VI Other Information** (See specific instructions)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If 'Yes,' has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
80b	If 'Yes,' enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures. See line 81 instructions		0
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		X
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?		
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
85c	If 'Yes,' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
85d	c Dues, assessments, and similar amounts from members		
85e	d Section 162(e) lobbying and political expenditures		
85f	e Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices		
85g	f Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85h	g Does the organization elect to pay the Section 6033(e) tax on the amount on line 85f?		
85h	h If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
86a	86 501(c)(7) organizations. Enter a Initiation fees and capital contributions included on line 12		
86b	b Gross receipts, included on line 12, for public use of club facilities		
87a	87 501(c)(12) organizations. Enter a Gross income from members or shareholders		
87b	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
88	88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations Sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX		X
89a	89a 501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under Section 4911 <u>0</u> , Section 4912 <u>0</u> , Section 4955 <u>0</u>		
89b	b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any Section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction		X
	c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958 <u>0</u>		
	d Enter Amount of tax on line 89c, above, reimbursed by the organization <u>0</u>		
90a	90a List the states with which a copy of this return is filed <u>Wisconsin</u>		
90b	b Number of employees employed in the pay period that includes March 12, 2001 (see instructions)		3
91	91 The books are in care of <u>Exec Director</u> Telephone number <u>(414) 328-8910</u> Located at <u>2311 S 108th St Milwaukee WI</u> ZIP + 4 <u>53227</u>		
92	92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax exempt interest received or accrued during the tax year <u>92</u>		

**Part VII Analysis of Income-Producing Activities** (See instructions)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	3,443	
96 Dividends & interest from securities			14	59	
97 Net rental income or (loss) from real estate					
a debt financed property			18	14,305	
b not debt financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income			16	-12,493	
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a _____					
b _____					
c _____					
d _____					
e Sign sales			01	-158	
104 Subtotal (add columns (B), (D), and (E))				5,156	
105 Total (add line 104, columns (B), (D), and (E))					5,156

Note Line 105 plus line 1d, Part I should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
v	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See instructions) N/A

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End of year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

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.

11/13/2002  
Date

Executive Director

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

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

OMB No 1545 0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1)  
Nonexempt Charitable Trust Supplementary Information - (See separate instructions)

**2001**

Supplementary Information - (see separate instructions)

▶ Must be completed by the above organizations and attached to their Form 990 or 990-EZ.

Department of the Treasury  
Internal Revenue Service

Name of the Organization

Wisconsin Paralyzed Veterans of America

Employer Identification Number

39-1393216

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See instructions List each one If there are none, enter 'None')

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

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See instructions List each one (whether individuals or firms) If there are none, enter 'None')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
-----		
-----		
-----		
-----		
Total number of others receiving over \$50,000 for professional services ▶	None	

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

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities <b>▶</b> \$ <u>0</u> <b>(Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)</b> Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI A. Other organizations checking 'Yes,' must complete Part VI B and attach a statement giving a detailed description of the lobbying activities		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions )		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)	X	
4 Do you have a section 403(b) annuity plan for your employees?		X
<b>Note</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments		

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

The organization is not a private foundation because it is (please check only **One** applicable box)

- 5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6  A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8  A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state ▶** \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV A)
- 11 a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
- 11 b  A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
- 12  An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions - subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV A)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

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

(a) Name(s) of supported organization(s)	(b) Line number from above

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

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

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

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	330,087	323,402	271,467	279,298	1,204,254
16 Membership fees received		32,554	3,534	150	36,238
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	747	217		1,636	2,600
18 Gross income from interest, dividends, amounts received from payments on securities loans (Section 512(a)(5)), rents, royalties, and unrelated business taxable income (less Section 511 taxes) from businesses acquired by the organization after June 30, 1975	19,286	24,315	17,368	12,053	73,022
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.			2,233	1,470	3,703
23 Total of lines 15 through 22	350,120	380,488	294,602	294,607	1,319,817
24 Line 23 minus line 17	349,373	380,271	294,602	292,971	1,317,217
25 Enter 1% of line 23	3,501	3,805	2,946	2,946	

**26 Organizations described on lines 10 or 11**

**a** Enter 2% of amount in column (e), line 24 ▶ **26a** 26,344

**b** Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶ **26b** 59,000

**c** Total support for Section 509(a)(1) test. Enter line 24, column (e) ▶ **26c** 1,317,217

**d** Add: Amounts from column (e) for lines **18** 73,022 **19** \_\_\_\_\_ **22** 3,703 **26b** 59,000 ▶ **26d** 135,725

**e** Public support (line 26c minus line 26d total) ▶ **26e** 1,181,492

**f** Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ **26f** 89.70%

**27 Organizations described on line 12**

**a** For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year:  
 (2000) \_\_\_\_\_ (1999) \_\_\_\_\_ (1998) \_\_\_\_\_ (1997) \_\_\_\_\_

**b** For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:  
 (2000) \_\_\_\_\_ (1999) \_\_\_\_\_ (1998) \_\_\_\_\_ (1997) \_\_\_\_\_

**c** Add: Amounts from column (e) for lines **15** \_\_\_\_\_ **16** \_\_\_\_\_ **17** \_\_\_\_\_ **20** \_\_\_\_\_ **21** \_\_\_\_\_ ▶ **27c** \_\_\_\_\_

**d** Add: Line 27a total \_\_\_\_\_ and line 27b total \_\_\_\_\_ ▶ **27d** \_\_\_\_\_

**e** Public support (line 27c total minus line 27d total) ▶ **27e** \_\_\_\_\_

**f** Total support for section 509(a)(2) test. Enter amount from line 23, column (e) ▶ **27f** \_\_\_\_\_

**g** Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ **27g** \_\_\_\_\_%

**h** Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ **27h** \_\_\_\_\_%

**28 Unusual Grants** For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

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

		N/A	
		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If Yes, please describe, if 'No, please explain (If you need more space, attach a separate statement )		
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32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement )			
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33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement )			
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34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75 50, 1975 2 C B 587, covering racial nondiscrimination? If 'No, attach an explanation		

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

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

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

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

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4 -Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots non taxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI A) (See instructions )

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (include compensation in expenses reported on lines c through h )
- 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 other means
- i Total lobbying expenditures (add lines c through h )

Yes	No	Amount

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



**Depreciation and Amortization**  
**(Including Information on Listed Property)**  
▶ See separate instructions  
▶ Attach to your tax return

Name(s) Shown on Return  
**Wisconsin Paralyzed Veterans of America**

Business or Activity to Which This Form Relates  
**Form 990, page 2**

**Part I Election to Expense Certain Tangible Property Under Section 179**  
Note If you have any listed property complete Part V before you complete Part I

1	Maximum amount See instructions for a higher limit for certain businesses	1	\$24,000
2	Total cost of Section 179 property placed in service (see instructions)	2	
3	Threshold cost of Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter 0	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter 0 If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of Section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2000 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2002 Add lines 9 and 10, less line 12	13	

Note Do not use Part II or Part III below for listed property Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14	Special depreciation allowance for certain property (other than listed property) acquired after September 10, 2001 (see instructions)	14	
15	Property subject to Section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	

**Part III MACRS Depreciation (Do not include listed property) (See instructions)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2001	17	16,980
18	If you are electing under Section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2001 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3 year property						
b 5 year property		3,556	5 Yr	SLFM	SL	265
c 7 year property		1,663	7 Yr	SLFM	SL	52
d 10 year property						
e 15 year property		8,414	15 Yr	SLFM	SL	140
f 20 year property						
g 25 year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2001 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12 year			12 yrs		S/L	
c 40 year			40 yrs	MM	S/L	

**Part IV Summary (See instructions)**

21	Listed property Enter amount from line 28	21	
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	17,437
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to Section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

**Note** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b columns (a) through (c) of Section A, all of Section B, and Section C if applicable

**Section A - Depreciation and Other Information (Caution See instructions for limits for passenger automobiles)**

24 a Do you have evidence to support the business/investment use claimed?					Yes	No	24 b If 'Yes,' is the evidence written?					Yes	No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction						(i) Elected Section 179 cost	
25 Special depreciation allowance for listed property acquired after September 10, 2001 and used more than 50% in a qualified business use (see instructions)								25						
26 Property used more than 50% in a qualified business use (see instructions)														
27 Property used 50% or less in a qualified business use (see instructions)														
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1											28			
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1												29		

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles - see instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) <b>Note</b> If your answer to 37, 38, 39, 40, or 41 is 'Yes' do not complete Section B for the covered vehicles		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code Section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2001 tax year (see instructions)					
43 Amortization of costs that began before your 2001 tax year					43
44 Total Add amounts in column (f) See instructions for where to report					44

Form 990, Page 1, Line 7

**Other Investment Income Statement**

Other investment income (describe)

Mark securities to market -12,493Total -12,493

Form 990, Page 3, Part IV, Line 54

**Investments - Securities Statement**

<b>Line 54 – Investments - Securities:</b>	<b>Beginning of Year</b>	<b>End of Year</b>
Mutual Funds - at market value	61,557	47,365
Total	<u>61,557</u>	<u>47,365</u>

Form 990, Page 3, Part IV, Lines 55a &amp; 55b

**Investments - Land, Buildings and Equipment Statement**

	<b>(a) Cost/Other Basis</b>	<b>(b) Accumulated Depreciation</b>	<b>(c) Book Value</b>
Land	113,004	0	113,004
Building	193,447	11,062	182,385
Total	<u>306,451</u>	<u>11,062</u>	<u>295,389</u>

Form 990, Page 3, Part IV, Lines 57a &amp; 57b

**Land, Buildings and Equipment Statement**

	<b>(a) Cost/Other Basis</b>	<b>(b) Accumulated Depreciation</b>	<b>(c) Book Value</b>
Land	103,900	0	103,900
Office Building	171,350	10,926	160,424
Office Equipment	47,929	36,983	10,946
Total	<u>323,179</u>	<u>47,909</u>	<u>275,270</u>