

Return of Organization Exempt from Income Tax

2002

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 2002 calendar year, or tax year beginning Oct 1, 2002, and ending Sep 30, 2003

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> 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 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶

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

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 ▶

H (c) Are all affiliates included? Yes No
(If No attach a list See instructions)

H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Enter 4 digit GEN ▶ **1317**

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

G Web site ▶

J Organization type (check only one) 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 ▶ **775,110**

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

SCANNED NOV 14 '03

1 Contributions, gifts, grants, and similar amounts received				
a Direct public support	1a	540,306		
b Indirect public support	1b	182,729		
c Government contributions (grants)	1c			
d Total (add lines 1a through 1c) (cash \$ 723,035 noncash \$)			1d	723,035
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	791
5 Dividends and interest from securities			5	
6a Gross rents	6a	38,392		
b Less rental expenses	6b	30,682		
c Net rental income or (loss) (subtract line 6b from line 6a)			6c	7,710
7 Other investment income (describe Mark securities to market)			7	11,203
8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
	1,426	8a		
b Less cost or other basis and sales expenses	2,157	8b		
c Gain or (loss) (attach schedule)	-731	8c		
d Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	-731
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 (net of returns, 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	263
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	742,271
13 Program services (from line 44, column (B))			13	229,385
14 Management and general (from line 44, column (C))			14	64,962
15 Fundraising (from line 44, column (D))			15	402,051
16 Payments to affiliates (attach schedule)			16	
17 Total expenses (add lines 16 and 44, column (A))			17	696,398
18 Excess or (deficit) for the year (subtract line 17 from line 12)			18	45,873
19 Net assets or fund balances at beginning of year (from line 73, column (A))			19	526,896
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	572,769

RECEIVED
 NOV 10 2003
 OGDEN UT

25 NEP

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 \$ _____ non cash \$ _____)	22			
23	Specific assistance to individuals (att sch)	23			
24	Benefits paid to or for members (att sch)	24			
25	Compensation of officers, directors, etc	25 30,637	15,319	15,318	0
26	Other salaries and wages	26 74,586	48,516	18,206	7,864
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29 6,594	4,001	2,101	492
30	Professional fundraising fees	30 389,950	0	0	389,950
31	Accounting fees	31 4,200	0	4,200	0
32	Legal fees	32			
33	Supplies	33 7,110	3,984	3,104	22
34	Telephone	34 3,796	0	3,796	0
35	Postage and shipping	35 3,233	2,757	476	0
36	Occupancy	36 25,085	15,051	8,353	1,681
37	Equipment rental and maintenance	37			
38	Printing and publications	38 11,608	9,620	828	1,160
39	Travel	39 51,862	51,862	0	0
40	Conferences, conventions, and meetings	40 47,480	46,643	710	127
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42 17,333	6,765	9,813	755
43	Other expenses not covered above (itemize)				
a	Awards	43a 23,836	22,347	1,489	0
b	Dues	43b 1,788	1,440	348	0
c	Consultant Fee	43c 3,358	1,080	2,278	0
d	Depreciation to Rental	43d -6,058	0	-6,058	0
e		43e			
44	Total functional expenses (add lines 22 - 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44 696,398	229,385	64,962	402,051

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 and 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)	78,064
b	Public Affairs- Significant sports events for disabled, barrier free design construction, housing and transportation (Grants and allocations \$ 0)	131,389
c	Research and Education- Education of disabled persons and grants to those pursuing programs to assist disabled persons (Grants and allocations \$ 0)	19,932
d		
e	Other program services (Grants and allocations \$)	
f	Total of Program Service Expenses (should equal line 44, column (B), program services)	229,385

Part IV Balance Sheets (See Instructions)

Note		Where required, attached schedules and amounts within the description column should be for end of-year amounts only		(A) Beginning of year		(B) End of year
ASSETS	45	Cash — non interest bearing		93,287	45	75,564
	46	Savings and temporary cash investments			46	
	47a	47a	8,000			
		b	Less allowance for doubtful accounts	10,000	47c	8,000
	48a	48a				
		b	Less allowance for doubtful accounts		48c	
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a	51a				
		b	Less allowance for doubtful accounts		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 type="checkbox"/> FMV		47,365	54	57,313
	55a	55a	320,629			
		b	Less accumulated depreciation (attach schedule) L-55 Stmt	295,389	55c	303,509
	56	Investments — other (attach schedule)			56	
	57a	57a	340,425			
		b	Less accumulated depreciation (attach schedule) L-57 Stmt	275,270	57c	281,240
	58	Other assets (describe ▶ _____)			58	
59	Total assets (add lines 45 through 58) (must equal line 74)		721,311	59	725,626	
LIABILITIES	60	Accounts payable and accrued expenses		18,509	60	27,471
	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)	175,906	64b	125,386
	65	Other liabilities (describe ▶ _____)			65	
	66	Total liabilities (add lines 60 through 65)		194,415	66	152,857
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		526,896	67	572,769
	68	Temporarily restricted			68	
	69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <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	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		526,896	73	572,769
	74	Total liabilities and net assets/fund balances (add lines 66 and 73)		721,311	74	725,626

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.

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

a	Total revenue, gains, and other support per audited financial statements	a	742,271
b	Amounts included on line a but not on line 12, Form 990	b	
(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	
c	Line a minus line b	c	742,271
d	Amounts included on line 12, Form 990 but not on line a	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) \$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	742,271

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

a	Total expenses and losses per audited financial statements	a	696,398
b	Amounts included on line a but not on line 17, Form 990	b	
(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	
c	Line a minus line b	c	696,398
d	Amounts included on line 17, Form 990 but not on line a	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) \$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	696,398

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	30,637	0	0
Phillip E Rosenberg Glendale, WI	President 15	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 Franklin, WI	Treasurer 20	0	0	0
See List of Officers, Etc Statement		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 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?	X	
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? If 'Yes,' enter the name of the organization		X
----- 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	81a	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)	82b	
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? 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		
85c	Dues, assessments, and similar amounts from members	85c	
85d	Section 162(e) lobbying and political expenditures	85d	
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
85h	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?	85h	
86a	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	
86b	Gross receipts, included on line 12, for public use of club facilities	86b	
87a	501(c)(12) organizations Enter a Gross income from members or shareholders	87a	
87b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	
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	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 0, section 4912 0, section 4955 0		
89b	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		0
	d Enter Amount of tax on line 89c, above, reimbursed by the organization		
90a	List the states with which a copy of this return is filed Wisconsin		
90b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	3
91	The books are in care of Exec Director Telephone number (414) 328-8910 Located at 2311 S 108th St Milwaukee WI ZIP + 4 53227		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	

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	791	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate					
a debt financed property			18	7,710	
b not debt financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income			16	11,203	
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	263	
104 Subtotal (add columns (B), (D), and (E))				19,967	
105 Total (add line 104, columns (B), (D), and (E))				19,967	

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.

Please  Date 11/6/03

Executive Director

Date	Check if self	Preparer's SSN or PTIN (see General instruction W)

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

2002

Department of the Treasury
Internal Revenue Service

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

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 and 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
<p>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 ▶ \$ <u>0</u></p> <p>(Must equal amounts on line 38, Part VI A, or line 1 of Part VI B)</p> <p>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</p>	1	X
<p>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)</p> <p>a Sale, exchange, or leasing of property?</p>	2a	X
<p>b Lending of money or other extension of credit?</p>	2b	X
<p>c Furnishing of goods, services, or facilities?</p>	2c	X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p> <p style="text-align:right;">See Part V, Form 990</p>	2d	X
<p>e Transfer of any part of its income or assets?</p>	2e	X
<p>3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below.)</p>	3	X
<p>4 Do you have a section 403(b) annuity plan for your employees?</p>	4	X
<p>Note 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</p>		

Part IV Reason for Non-Private Foundation Status (See instructions)										
<p>The organization is not a private foundation because it is (Please check only ONE applicable box)</p> <p>5 <input type="checkbox"/> A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)</p> <p>6 <input type="checkbox"/> A school Section 170(b)(1)(A)(ii) (Also complete Part V)</p> <p>7 <input type="checkbox"/> A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)</p> <p>8 <input type="checkbox"/> A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)</p> <p>9 <input type="checkbox"/> A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ _____</p> <p>10 <input type="checkbox"/> 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)</p> <p>11a <input checked="" type="checkbox"/> 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)</p> <p>11b <input type="checkbox"/> A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV A)</p> <p>12 <input type="checkbox"/> 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)</p> <p>13 <input type="checkbox"/> 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))</p>										
<p style="text-align:center;">Provide the following information about the supported organizations (See instructions)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:80%;">(a) Name(s) of supported organization(s)</th> <th style="width:20%;">(b) Line number from above</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>	(a) Name(s) of supported organization(s)	(b) Line number from above								
(a) Name(s) of supported organization(s)	(b) Line number from above									
<p>14 <input type="checkbox"/> An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)</p>										

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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	921,617	1,009,444	1,050,013	271,467	3,252,541
16 Membership fees received			32,554	3,534	36,088
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		964
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	3,502	19,286	24,315	17,368	64,471
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	2,233
23 Total of lines 15 through 22	925,119	1,029,477	1,107,099	294,602	3,356,297
24 Line 23 minus line 17	925,119	1,028,730	1,106,882	294,602	3,355,333
25 Enter 1% of line 23	9,251	10,295	11,071	2,946	

26 Organizations described on lines 10 or 11. a Enter 2% of amount in column (e), line 24

26a	67,107
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 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.	0
26b	0
c Total support for section 509(a)(1) test. Enter line 24, column (e).	3,355,333
26c	3,355,333
d Add Amounts from column (e) for lines 18 <u>64,471</u> 19 <u> </u>	
22 <u>2,233</u> 26b <u>0</u>	
26d	66,704
e Public support (line 26c minus line 26d total)	3,288,629
26e	3,288,629
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	98.01%
26f	98.01%

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

(2001) _____ (2000) _____ (1999) _____ (1998) _____

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

(2001) _____ (2000) _____ (1999) _____ (1998) _____

c Add Amounts from column (e) for lines 15 _____ 16 _____

17 _____ 20 _____ 21 _____

d Add Line 27a total _____ and line 27b total _____

e Public support (line 27c total minus line 27d total)

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

27c	
27d	
27e	
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 1998 through 2001, 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) ----- ----- -----		
32a	Does the organization maintain the following a Records indicating the racial composition of the student body, faculty, and administrative staff?		
32b	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
32c	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
32d	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) ----- -----		
33	Does the organization discriminate by race in any way with respect to		
33a	a Students' rights or privileges?		
33b	b Admissions policies?		
33c	c Employment of faculty or administrative staff?		
33d	d Scholarships or other financial assistance?		
33e	e Educational policies?		
33f	f Use of facilities?		
33g	g Athletic programs?		
33h	h Other extracurricular activities? If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
34b	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		

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** Identifying number: **39-1393216**

Business or activity to which this form relates
Form 990 / Form 990EZ

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 2001 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 2003 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 qualified property (other than listed property) placed in service during the tax year (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 2002	17	15,347
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 2002 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						
c 7 year property		15,762	7 yrs		S/L	1,810
d 10 year property						
e 15 year property						
f 20 year property						
g 25 year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property		14,179	39 yrs	MM	S/L	176

Section C - Assets Placed in Service During 2002 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	17,333
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)

24a Do you have evidence to support the business/investment use claimed?					Yes	No	24b 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 qualified listed property placed in service during the tax year 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)		

Note 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 2002 tax year (see instructions)					
43 Amortization of costs that began before your 2002 tax year					43
44 Total Add amounts in column (f). See instructions for where to report					44

Form 990, Page 3, Part IV, Line 54
Investments - Securities Statement

Line 54 – Investments - Securities:	Beginning of Year	End of Year
Mutual Funds - at market value	47,365	57,313
Total	47,365	57,313

Form 990, Page 3, Part IV, Lines 55a & 55b
Investments - Land, Buildings and Equipment Statement

	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
Land	113,004	0	113,004
Building	207,625	17,120	190,505
Total	320,629	17,120	303,509

Form 990, Page 3, Part IV, Lines 57a & 57b
Land, Buildings and Equipment Statement

	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
Land	103,900	0	103,900
Office Building	187,097	18,370	168,727
Office Equipment	49,428	40,815	8,613
Total	340,425	59,185	281,240

Wisconsin Paralyzed Veterans of America
 EIN 39-1393216

Form 990
 FY 09/30/03

Schedule II - Line 42 Depreciation

	<u>Cost</u>	<u>Prior Accum Depreciation</u>	<u>Depreciation</u>	<u>Accum Depreciation</u>	<u>Book Value</u>
Rental Property -					
Land	113,004	-	-	-	113,004
Building	178,359	9,147	4,573	13,720	164,639
Roof Repair	9,074	1,815	907	2,722	6,352
Landscape	6,014	100	401	501	5,513
Building Addition	14,178	-	177	177	14,001
Total	<u>320,629</u>	<u>11,062</u>	<u>6,058</u>	<u>17,120</u>	<u>303,509</u>
Chapter Property -					
Land	103,900	-	-	-	103,900
Office Building	153,350	7,865	3,932	11,797	141,553
Roof/Landscape	18,000	3,061	1,746	4,807	13,193
Office Equipment	47,929	36,984	3,688	40,672	7,257
	<u>323,179</u>			-	<u>323,179</u>
Current Additions-					
HVAC Replace	15,747	-	1,766	1,766	13,981
Office Equipment	1,499	-	143	143	1,356
Total	<u>340,425</u>	<u>47,910</u>	<u>11,275</u>	<u>59,185</u>	<u>281,240</u>
Total Depreciation			<u>17,333</u>		

Form 990, Page 4, Part V

List of Officers, Etc Statement

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
Russell Worth Brown Deer, WI	Board 10	0	0	0
August D Krieser Manitowoc, WI	Board 5	0	0	0
Harlyn J Gerritsen Oconomowoc, WI	Board 15	0	0	0
Arron L Powless Seymour, WI	Board 5	0	0	0
Lawrence Ramirez Milwaukee, WI	Board 20	0	0	0

Total

0 0 0