

**Application for Recognition of Exemption**  
**Under Section 501(c)(3) of the Internal Revenue Code**

Read the instructions for each Part carefully.  
A User Fee must be attached to this application.  
If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.  
Complete the Procedural Checklist on page 7 of the instructions.

**Part I Identification of Applicant**

1a Full name of organization (as shown in organizing document) Paralyzed Veterans of America		2 Employer identification number (If none, see instructions.) 13 : 1946868
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed Albert G. Lauber 202/862-5067
1c Address (number, street, and room or suite no.) 801 Eighteenth Street, N.W.		
1d City or town, state, and ZIP code Washington, D.C. 20006		4 Month the annual accounting period ends September
5 Date incorporated or formed April 14, 1947	6 Activity codes (See instructions.) 160   124	7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? See Exhibit V <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
9 Is the organization required to file Form 990 (or Form 990-EZ)? <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see instructions).		
10 Has the organization filed Federal income tax returns or exempt organization information returns? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. The organization has been filing Form 990 and Form 990T for as long as these forms have been required. It files with the Philadelphia office.		

11 Check the box for the type of organization. BE SURE TO ATTACH A CONFORMED COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING (See Specific Instructions, Part I, Line 11.) Get Pub. 557, Tax-Exempt Status for Your Organization, for examples of organizational documents.)

- a ☒ Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b ☐ Trust—Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association—Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please  
Sign  
Here

*Richard Grant* President  
(Signature) (Title or authority of signer)

3/18/96  
(Date)

**Part II** Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See Exhibit I

- 
- 2 What are or will be the organization's sources of financial support? List in order of size.

Contributions from the general public, investment income, subscriptions, and advertising.

- 
- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

PVA conducts national fundraising campaigns using primarily direct mail solicitation. Each year PVA sends out approximately 52 million solicitation letters. See Exhibit VII for examples.

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**Part II** Activities and Operational Information (Continued)**4** Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

b Annual compensation

See Exhibit II

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? . . . . . ☐ Yes ☒ No

If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions, Part II, Line 4d.) . . . . . ☐ Yes ☒ No

If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? . . . . . ☒ Yes ☐ NoIs the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? . . . . . ☐ Yes ☐ No  
If either of these questions is answered "Yes," explain.

As described in Exhibit I, the organization controls several subsidiaries which are exempt under section 501(c)(3).

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? . . . . . ☒ Yes ☐ No

If "Yes," explain fully and identify the other organizations involved.

See Exhibit V

7 Is the organization financially accountable to any other organization? . . . . . ☐ Yes ☒ No

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

**Part II** Activities and Operational Information (Continued)

- 8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

See Exhibit V

- 9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? ☐ Yes ☒ No

- 10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? ☐ Yes ☒ No
- b Is the organization a party to any leases? ☒ Yes ☐ No
- If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

See Exhibit V

- 11 Is the organization a membership organization? ☒ Yes ☐ No
- If "Yes," complete the following:

- a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.

See Exhibit I

- b Describe the organization's present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

See Exhibit I

- c What benefits do (or will) the members receive in exchange for their payment of dues?

Members receive PVA publications.

- 12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? ☐ N/A ☐ Yes ☒ No
- If "Yes," explain how the charges are determined, and attach a copy of the current fee schedule.

- b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? ☐ N/A ☒ Yes ☐ No
- If "Yes," explain how the recipients or beneficiaries are or will be selected.

The beneficiaries of PVA's activities are disabled individuals, particularly veterans.

- 13 Does or will the organization attempt to influence legislation? ☒ Yes ☐ No
- If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity. PVA is filing a Form 5768, Lobbying Election. Under the limits set in section 4911, PVA can spend \$1,000,000 on lobbying without incurring any tax on excess lobbying expenditures. PVA expects that its lobbying expenditures will be below that figure.

- 14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? ☐ Yes ☒ No
- If "Yes," explain fully.

The organization's congressional charter expressly prohibits political intervention. See 36 U.S.C. § 1156 (attached).

**Part III** Technical Requirements

- 1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? ☐ Yes ☒ No  
If you answer "Yes," do not answer questions on lines 2 through 7.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.  
Exceptions—You are not required to file an exemption application within 15 months if the organization:

- ☐ a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church (see instructions);  
☐ b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or  
☐ c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

- 3 If the organization does not meet any of the exceptions on line 2, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? ☐ Yes ☒ No

If "Yes," your organization qualifies under section 4.01 of Rev. Proc. 92-85, 1992-42 I.R.B. 32, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4. See Exhibit V.

- 4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed? ☐ Yes ☒ No

If "No," your organization qualifies for an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

- 5 If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement? ☐ Yes ☐ No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Part III, Line 5, before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6

- 6 If you answer "No" to question 5, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? ☐ Yes ☐ No

- 7 If you answer "Yes" to the question on line 6 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received [effective date of the organization's section 501(c)(3) status], check here ☐ and attach a completed page 1 of Form 1 to this application

**Part III** Technical Requirements (Continued)

- 8 Is the organization a private foundation?
- ☐ Yes (Answer question on line 9.)
- ☒ No (Answer question on line 10 and proceed as instructed.)

- 9 If you answer "Yes" to the question on line 8, does the organization claim to be a private operating foundation?
- ☐ Yes (Complete Schedule E)
- ☐ No

After answering the question on this line, go to Part IV.

- 10 If you answer "No" to the question on line 8, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |  |   |
|--|---|
| a <input type="checkbox"/> As a church or a convention or association of churches<br>(CHURCHES MUST COMPLETE SCHEDULE A.)  | Sections 509(a)(1)<br>and 170(b)(1)(A)(i)                             |
| b <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.)   | Sections 509(a)(1)<br>and 170(b)(1)(A)(ii)                            |
| c <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a<br>medical research organization operated in conjunction with a<br>hospital (MUST COMPLETE SCHEDULE C.)  | Sections 509(a)(1)<br>and 170(b)(1)(A)(iii)                           |
| d <input type="checkbox"/> As a governmental unit described in section 170(c)(1).  | Sections 509(a)(1)<br>and 170(b)(1)(A)(iv)                            |
| e <input type="checkbox"/> As being operated solely for the benefit of, or in connection with,<br>one or more of the organizations described in a through d, g, h, or i<br>(MUST COMPLETE SCHEDULE D.)   | Section 509(a)(3)   |
| f <input type="checkbox"/> As being organized and operated exclusively for testing for public<br>safety  | Section 509(a)(4)   |
| g <input type="checkbox"/> As being operated for the benefit of a college or university that is<br>owned or operated by a governmental unit.   | Sections 509(a)(1)<br>and 170(b)(1)(A)(v)                             |
| h <input checked="" type="checkbox"/> As receiving a substantial part of its support in the form of<br>contributions from publicly supported organizations, from a<br>governmental unit, or from the general public.   | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)                            |
| i <input type="checkbox"/> As normally receiving not more than one-third of its support from<br>gross investment income and more than one-third of its support from<br>contributions, membership fees, and gross receipts from activities<br>related to its exempt functions (subject to certain exceptions) | Section 509(a)(2)   |
| j <input type="checkbox"/> The organization is a publicly supported organization but is not sure<br>whether it meets the public support test of block h or block i. The<br>organization would like the IRS to decide the proper classification.  | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)<br>or<br>section 509(a)(2) |

If you checked one of the boxes a through f in question 10, go to question 15. If you checked box g in question 10, go to questions 12 and 13. If you checked box h, i, or j, go to question 11.

**Part III** Technical Requirements (Continued)

- 11 If you checked box h, i, or j on line 10, has the organization completed a tax year of at least 8 months?
- ☒ Yes—Indicate whether you are requesting:
- ☒ A definitive ruling (Answer questions on lines 12 through 15.)
- ☐ An advance ruling (Answer questions on lines 12 and 15 and attach two Forms 872-C completed and signed.)
- ☐ No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the application.
- 12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor, the date and the amount of the grant, and a brief description of the nature of the grant.

N/A

- 13 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here ☒ and:
- a Enter 2% of line 8, column (e) of Part IV-A \$4,210,580
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 13a above. PVA has received no gifts, grants or contributions in excess of this amount
- 14 If you are requesting a definitive ruling under section 509(a)(2), check here ☐ and:
- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see Specific Instructions, Part II, Line 4d.)
- b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

15 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	Yes No		If "Yes," complete Schedule
Is the organization a church? . . . . .		X	A
Is the organization, or any part of it, a school? . . . . .		X	B
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		X	C
Is the organization a section 509(a)(3) supporting organization? . . . . .		X	D
Is the organization a private operating foundation? . . . . .		X	E
Is the organization, or any part of it, a home for the aged or handicapped? . . . . .		X	F
Is the organization, or any part of it, a child care organization? . . . . .		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .	X		H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . .		X	I

**Part IV Financial Data**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 10/1/95 to 12/31/95	(b) 19_95	(c) 19_94	(d) 19_93	
<b>Revenue</b>					
1 Gifts, grants, and contributions received (not including unusual grants—see instructions) . . .	25,625,486	63,549,027	57,360,283	53,270,831	199,805,627
2 Membership fees received . . .	1120	23,702	10,676	13,136	48,634
3 Gross investment income (see instructions for definition) . . .	847,571	1,225,254	1,401,688	1,234,517	4,709,030
4 Net income from organization's unrelated business activities not included on line 3 . . . . .	158,139	602,258	521,645	538,857	1,820,899
5 Tax revenues levied for and either paid to or spent on behalf of the organization . . . . .	--	--	--	--	--
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) . . . . .	---*	869,519	695,456	759,041	2,324,016
7 Other income (not including gain or loss from sale of capital assets) (attach schedule) . . .	59,335	687,903	367,947	705,624	1,820,809
8 Total (add lines 1 through 7) . . .	26,691,651	66,957,663	60,357,695	56,522,006	210,529,015
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513 . . .	--	--	--	--	--
10 Total (add lines 8 and 9) . . .	26,691,651	66,957,663	60,357,695	56,522,006	210,529,015
11 Gain or loss from sale of capital assets (attach schedule) . . .	14,194	126,933	(251,777)	(95,308)	(205,958)
12 Unusual grants . . . . .	--	--	--	--	--
13 Total revenue (add lines 10 through 12) . . .	26,705,845	67,084,596	60,105,918	56,426,698	210,323,057
<b>Expenses</b>					
14 Fundraising expenses . . . **	18,717,227	22,049,197	15,378,175	18,450,280	
15 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .	1,881,187	6,152,308	7,019,902	5,802,966	
16 Disbursements to or for benefit of members (attach schedule) . . .	--	--	--	--	
17 Compensation of officers, directors, and trustees (attach schedule) . . . . .	126,398	432,275	370,351	189,121	
18 Other salaries and wages . . .	3,867,879	14,593,769	13,643,478	12,926,205	
19 Interest . . . . .	--	--	--	--	
20 Occupancy (rent, utilities, etc.) . . .	433,084	2,337,868	2,233,476	2,062,781	
21 Depreciation and depletion . . .	654,675	464,868	435,713	926,554	
22 Other (attach schedule) . . . . .	1,540,862	18,707,665	20,000,620	11,337,351	
23 Total expenses (add lines 14 through 22) . . . . .	27,221,312	64,737,950	59,081,715	51,695,258	
24 Excess of revenue over expenses (line 13 minus line 23) . . .	(515,467)	2,346,646	1,024,203	4,731,440	

\*Donated space not calculated until 4th quarter of fiscal year.

\*\*No allocation of joint costs of fundraising for the period 10/1/95 - 12/31/95.



**Part IV** Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date <u>12/31/96</u>
<b>Assets</b>		
1	Cash . . . . .	1 6,899,917
2	Accounts receivable, net . . . . .	2 393,943
3	Inventories . . . . .	3 --
4	Bonds and notes receivable (attach schedule) . . . . .	4 --
5	Corporate stocks (attach schedule) . . . . .	5 see line 7
6	Mortgage loans (attach schedule) . . . . .	6 --
7	Other investments (attach schedule) . . . . .	7 24,051,046
8	Depreciable and depletable assets (attach schedule) . . . . .	8 580,645
9	Land . . . . .	9 --
10	Other assets (attach schedule) . . . . .	10 3,033,836
11	<b>Total assets (add lines 1 through 10)</b> . . . . .	11 34,959,387
<b>Liabilities</b>		
12	Accounts payable . . . . .	12 4,805,249
13	Contributions, gifts, grants, etc., payable . . . . .	13 2,870,215
14	Mortgages and notes payable (attach schedule) . . . . .	14 --
15	Other liabilities (attach schedule) . . . . .	15 --
16	<b>Total liabilities (add lines 12 through 15)</b> . . . . .	16 7,675,464
<b>Fund Balances or Net Assets</b>		
17	<b>Total fund balances or net assets</b> . . . . .	17 27,273,923
18	<b>Total liabilities and fund balances or net assets (add line 16 and line 17)</b> . . . . .	18 34,959,387

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation . . . . . ☐ [

**Schedule A. Churches**

- 1 Provide a brief history of the development of the organization, including the reasons for its formation.

- 2 Does the organization have a written creed or statement of faith? . . . ☐ Yes ☐ No  
If "Yes," attach a copy.

- 3 Does the organization require prospective members to renounce other religious beliefs or their membership in other churches or religious orders to become members? . . . ☐ Yes ☐ No

- 4 Does the organization have a formal code of doctrine and discipline for its members? . . . ☐ Yes ☐ No  
If "Yes," describe.

- 5 Describe the form of worship and attach a schedule of worship services.

- 6 Are the services open to the public? . . . ☐ Yes ☐ No  
If "Yes," describe how the organization publicizes its services and explain the criteria for admittance.

- 7 Explain how the organization attracts new members.

- 8 (a) How many active members are currently enrolled in the church?

(b) What is the average attendance at the worship services?

- 9 In addition to worship services, what other religious services (such as baptisms, weddings, funerals, etc.) does the organization conduct?

**Schedule G. Child Care Organizations**

- 1 Is the organization's primary activity the providing of care for children away from their homes? . . . . . ☐ Yes ☐ No
- 2 How many children is the organization authorized to care for by the state (or local government unit), and what was the average attendance during the past 6 months, or the number of months the organization has been in existence if less than 6 months?
- 3 How many children are currently cared for by the organization?
- 4 Is substantially all (at least 85%) of the care provided for the purpose of enabling parents to be gainfully employed or to seek employment? . . . ☐ Yes ☐ No
- 5 Are the services provided available to the general public? . . . . . ☐ Yes ☐ No  
If "No," explain.

- 6 Indicate the category, or categories, of parents whose children are eligible for the child care services (check as many as apply):
- ☐ low-income parents
  - ☐ any working parents (or parents looking for work)
  - ☐ anyone with the ability to pay
  - ☐ other (explain)

**Instructions****Line 5**

If your organization's services are not available to the general public, indicate the particular group or groups that may utilize the services.

**REMINDER**—If this organization claims to operate a school, then it must also fill out Schedule B.

**Schedule H. Organizations Providing Scholarship Benefits, Student Aid, Etc., to Individuals**

- 1a Describe the nature and the amount of the scholarship benefit, student aid, etc., including the terms and conditions governing its use, whether a gift or a loan, and how the availability of the scholarship is publicized. If the organization has established or will establish several categories of scholarship benefits, identify each kind of benefit and explain how the organization determines the recipients for each category. Attach a sample copy of any application the organization requires individuals to complete to be considered for scholarship grants, loans, or similar benefits. (Private foundations that make grants for travel, study, or other similar purposes are required to obtain advance approval of scholarship procedures. See Regulations sections 53.4945-4(c) and (d).)

During the last two years, the organization has made approximately sixteen scholarship awards to cover tuition and expenses for students in fields important to individuals with spinal cord dysfunction.

- b If you want this application considered as a request for approval of grant procedures in the event we determine that the organization is a private foundation, check here. . . . . ☐

- c If you checked the box in 1b above, indicate the sections for which you wish the organization to be considered.

☐ 4945(g)(1)

☐ 4945(g)(2)

☐ 4945(g)(3)

- 2 What limitations or restrictions are there on the class of individuals who are eligible recipients? Specifically explain whether there are, or will be, any restrictions or limitations in the selection procedures based upon race or the employment status of the prospective recipient or any relative of the prospective recipient. Also indicate the approximate number of eligible individuals.

No restrictions based on race, gender, or ethnicity or on employment status are used in selecting successful applicants. Sample application materials are attached in Exhibit IV.

- |  |   |
|--|---|
| 3 Indicate the number of grants the organization anticipates making annually . . . . . ▶ | 6 |
|--|---|
- 4 If the organization bases its selections in any way on the employment status of the applicant or any relative of the applicant, indicate whether there is or has been any direct or indirect relationship between the members of the selection committee and the employer. Also indicate whether relatives of the members of the selection committee are possible recipients or have been recipients

N/A

- 5 Describe any procedures the organization has for supervising grants (such as obtaining reports or transcripts) that it awards, and any procedures it has for taking action if the terms of the grant are violated.

All scholarship payments are made to the institution where the recipient is enrolled.

# Chapter

# **UNITED STATES CODE ANNOTATED**

## **TITLE 36**

**Patriotic Societies and Observances**

## **TITLE 37**

**Pay and Allowances of the  
Uniformed Services**

**Comprising All Laws of a General and Permanent Nature  
Under Arrangement of Official Code of  
the Laws of the United States  
with  
Annotations from Federal and State Courts**

**ST. PAUL, MINN.  
WEST PUBLISHING CO.**

**HISTORICAL AND STATUTORY NOTES**

1964 Act. Senate Report No. 88-1407, see 1964 U.S.Code Cong. and Adm.News, p. 3229.

**Codifications**

"Section 1332 of Title 44", referred to in text, was substituted for "the Act of March 2, 1931, chapter 378, section 1, as

amended", which had been classified to section 275b of former Title 44, Public Printing and Documents, on authority of Pub.L. 90-620, § 2(b), Oct. 22, 1968, 82 Stat. 1305, the first section of which enacted Title 44, Public Printing and Documents.

**WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

## **CHAPTER 43—PARALYZED VETERANS OF AMERICA**

### **Sec.**

- 1151. Corporation created.
- 1152. Omitted.
- 1153. Purposes of corporation.
- 1154. Powers of corporation.
- 1155. Prohibition against issuance of stock and engaging in profitable business.
- 1156. Nonpolitical nature of corporation.
- 1157. Membership.
- 1158. Principal office; scope of activities.
- 1159. Use of assets upon dissolution or liquidation.
- 1160. Exclusive right to name, emblems, seals, and badges.
- 1161. Books and records; inspection.
- 1162. Resident agents.
- 1163. Extension of privileges and rights granted under other laws.
- 1164. Distribution of income or assets to members; loans.
- 1165. Liability for acts of officers and agents.
- 1166. Audit of accounts.
- 1167. Reservation of right to amend or repeal chapter.

### **CROSS REFERENCES**

Internal revenue, exemption from income tax of certain organizations, see 26 USCA § 501.

### **LIBRARY REFERENCES**

#### **American Digest System**

Beneficial associations in general, see Beneficial Associations ¶1 et seq.

#### **Encyclopedias**

Beneficial associations in general, see C.J.S. Beneficial Associations § 1 et seq.

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### **WESTLAW ELECTRONIC RESEARCH**

WESTLAW supplements U.S.C.A. electronically and is useful for additional research. Enter a citation in INSTA-CITE for display of parallel citations and case history. Enter a constitution, statute or rule citation in a case law database for cases of interest.

Example query for INSTA-CITE: 790 F.2d 978

Example query for United States Constitution: (first +6 amendment) +s religion

Example query for statute: 42 +4 1983

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**§ 1151. Corporation created**

The following persons, to wit: Burton Little, Chickasaw, Alabama; Tom Goggin, Phoenix, Arizona; Leonard Chrysler, Los Altos, California; Wayne L. Capson, Garden Grove, California; George Boschet, Silver Spring, Maryland; Robert Classon, New York, New York; Edward G. Maxwell, Miami, Florida; Claude C. Beckham, Irmo, South Carolina; Benny Tschetter, Sioux Falls, South Dakota; Frederick T. Gill, Valley Station, Kentucky; Lee M. Gresham, Wixom, Michigan; Conrad M. Standinger, Memphis, Tennessee; Curley Gullet, Denver, Colorado; Charles Swartz, Marblehead, Massachusetts; Bolivar Rivera, Rio Piedras, Puerto Rico; James Schwiem, Pasadena, Texas; Robert T. Kiggins, Pittsburgh, Pennsylvania; Glenn E. Mayer, Hines, Illinois; John Novak, Richmond, Virginia; and such other persons as are members of the Paralyzed Veterans of America, and their associates and successors, are hereby created and declared to be a body corporate by the name of Paralyzed Veterans of America (hereinafter referred to as the "corporation"). (Pub.L. 92-93, § 1, Aug. 11, 1971, 85 Stat. 317.)

**LIBRARY REFERENCES****Administrative Law**

Discrimination against handicapped, see West's Federal Practice Manual § 13056 et seq.

**WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

**§ 1152. Omitted****HISTORICAL AND STATUTORY NOTES****Codifications**

Section, Pub.L. 92-93, § 2, Aug. 11, 1971, 85 Stat. 317, related to the proce-

dure for the completion of the organization of the corporation.

**§ 1153. Purposes of corporation**

The objects and purposes of the corporation shall be—

- (a) to preserve the great and basic truths and enduring principles upon which this Nation was founded;
- (b) to form a national association for the benefit of persons who have suffered injuries or diseases of the spinal cord;
- (c) to acquaint the public with the needs and problems of paraplegics;

(d) to promote medical research in the several fields connected with injuries and diseases of the spinal cord, including research in neurosurgery and orthopedics and in genitourinary and orthopedic appliances; and

(e) to advocate and foster complete and effective reconditioning programs for paraplegics, including a thorough physical reconditioning program, physiotherapy, competent walking instructions, adequate guidance (both vocational and educational), academic and vocational education (both in hospitals and in educational institutions), psychological orientation and readjustment to family and friends, and occupational therapy (both functional and diversional).

(Pub.L. 92-93, § 3, Aug. 11, 1971, 85 Stat. 317.)

#### **WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

### **§ 1154. Powers of corporation**

The corporation shall have perpetual succession and shall have power—

- (a) to sue and be sued;
- (b) to acquire, hold, and dispose of such real and personal property as may be necessary to carry out the corporate purposes;
- (c) to make and enter into contracts;
- (d) to accept gifts, legacies, and devises which will further the corporate purposes;
- (e) to borrow money for the purposes of the corporation, issue bonds therefor, and secure the same by mortgage, subject in every case to all applicable provisions of Federal and State law;
- (f) to adopt and alter a corporate seal;
- (g) to establish, regulate, and discontinue subordinate State and regional organizations and local chapters or posts;
- (h) to choose such officers, representatives, and agents as may be necessary to carry out the corporate purposes;
- (i) to establish and maintain offices for the conduct of the affairs of the corporation;
- (j) to adopt and alter a constitution and bylaws not inconsistent with law;
- (k) to publish a newspaper, magazine, or other publications;
- (l) to adopt and alter emblems and badges; and

(m) to do any and all acts and things necessary and proper to accomplish the objects and purposes of the corporation.

(Pub.L. 92-93, § 4, Aug. 11, 1971, 85 Stat. 317.)

#### **WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

### **§ 1155. Prohibition against issuance of stock and engaging in profitable business**

The corporation shall have no power to issue capital stock or engage in business for pecuniary profit or gain.

(Pub.L. 92-93, § 5, Aug. 11, 1971, 85 Stat. 318.)

#### **WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

### **§ 1156. Nonpolitical nature of corporation**

The corporation shall be nonpolitical and, as an organization, shall not furnish financial aid to, or otherwise promote the candidacy of, any person seeking public office.

(Pub.L. 92-93, § 6, Aug. 11, 1971, 85 Stat. 318.)

#### **WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

### **§ 1157. Membership**

Any American citizen shall be eligible for membership in the corporation who was regularly enlisted, inducted, or commissioned, and who was accepted for, or was on, active duty in the Army, Navy, Marine Corps, Air Force, or Coast Guard of the United States, or our allies. Service with the Armed Forces must have been terminated by discharge or separation from service under conditions other than dishonorable: *Provided, however,* That persons otherwise eligible for membership who are on active duty or who must continue to serve after the cessation of hostilities are also eligible for membership: *And provided further,* That membership shall be limited to such persons as have suffered spinal cord injuries or diseases whether service connected or nonservice connected in origin.

(Pub.L. 92-93, § 7, Aug. 11, 1971, 85 Stat. 318.)

**WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

**§ 1158. Principal office; scope of activities**

The headquarters and principal place of business of said corporation shall be located in the District of Columbia, but the activities of said organization, as set out herein, shall not be confined to said city, but shall be conducted throughout the several States and any territory or possession of the United States.

(Pub.L. 92-93, § 8, Aug. 11, 1971, 85 Stat. 318.)

**WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

**§ 1159. Use of assets upon dissolution or liquidation**

In the event of a final dissolution or liquidation of such corporation, and after the discharge or satisfactory provisions for the discharge of all its liabilities, the remaining assets of the said corporation shall be transferred to the Veterans' Administration to be applied to the care and comfort of paralyzed veterans.

(Pub.L. 92-93, § 9, Aug. 11, 1971, 85 Stat. 318.)

**WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

**§ 1160. Exclusive right to name, emblems, seals, and badges**

The corporation and its State and regional organizations and local chapters or posts shall have the sole and exclusive right to have and use in carrying out its purposes the name "Paralyzed Veterans of America," and such seals, emblems, and badges as the corporation may lawfully adopt.

(Pub.L. 92-93, § 10, Aug. 11, 1971, 85 Stat. 318.)

**WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

**§ 1161. Books and records; inspection**

The corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its members, executive committee, and committee, having any of the authority of the executive committee; and shall keep at its registered office or principal office a record giving the names and

addresses of its members entitled to vote; and permit all books and records of the corporation to be inspected by any member or his agent or his attorney for any proper purpose at any reasonable time.

(Pub.L. 92-93, § 11, Aug. 11, 1971, 85 Stat. 318.)

**WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

**§ 1162. Resident agents**

As a condition precedent to the exercise of any power or privilege herein granted or conferred, the corporation shall file in the office of the Secretary of each State or of any territory or possession of the United States, in which organizations, chapters, or posts may be organized, the name and post office address of an authorized agent upon whom local process or demands against the corporation may be served.

(Pub.L. 92-93, § 12, Aug. 11, 1971, 85 Stat. 318.)

**WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

**§ 1163. Extension of privileges and rights granted under other laws**

Such provisions, privileges, and prerogatives as have been granted heretofore to other national veterans' organizations by virtue of their being incorporated by Congress are hereby granted and accrue to the Paralyzed Veterans of America.

(Pub.L. 92-93, § 13, Aug. 11, 1971, 85 Stat. 319.)

**WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

**§ 1164. Distribution of income or assets to members; loans**

(a) No part of the income or assets of the corporation shall inure to any member, director, officer, or employee of the corporation or be distributable to any person during the life of the corporation or upon its dissolution or final liquidation. Nothing in this subsection, however, shall be construed to prevent the payment of reasonable compensation to officers and employees of the corporation or to prevent their reimbursement for actual necessary expenses in amounts approved by the corporation's board of directors.

(b) The corporation shall not make loans to its members, officers, directors, or employees. Any director who votes for or assents to

the making of such a loan, and any officer who participates in the making of such a loan, shall be jointly and severally liable to the corporation for the amount of such loan until the repayment thereof.

(Pub.L. 92-93, § 14, Aug. 11, 1971, 85 Stat. 319.)

**WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

**§ 1165. Liability for acts of officers and agents**

The corporation shall be liable for the acts of its officers and agents when acting within the scope of their authority.

(Pub.L. 92-93, § 15, Aug. 11, 1971, 85 Stat. 319.)

**WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

**§ 1166. Audit of accounts**

The provisions of sections 1102 and 1103 of this title shall apply with respect to the corporation.

(Pub.L. 92-93, § 16, Aug. 11, 1971, 85 Stat. 319.)

**WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

**§ 1167. Reservation of right to amend or repeal chapter**

The right to alter, amend, or repeal this chapter is hereby expressly reserved.

(Pub.L. 92-93, § 17, Aug. 11, 1971, 85 Stat. 319.)

**WESTLAW ELECTRONIC RESEARCH**

See WESTLAW guide following the Explanation pages of this volume.

# Bylaws

PARALYZED VETERANS OF AMERICA  
BYLAWS

ARTICLE I: PURPOSES:

Section 1: The purposes of the Corporation in addition to those stated in its Articles of Incorporation are:

- (a) To form a National Association for the benefit of persons who have suffered injuries or diseases of the spinal cord.
- (b) To aid and assist constituent associations in carrying on educational programs in procuring benefits for the members of such associations by acquainting the public on a national scale with the needs and problems of paraplegics.
- (c) To act for and on behalf of its constituent associations or any other association, firm, or corporation in connection with its general purposes.
- (d) To promote medical research in the several fields connected with injuries and diseases of the spinal cord, including research in neurosurgery, genitourinary, orthopedics, and orthopedic appliances.
- (e) To advocate and foster complete and effective reconditioning program of physiotherapy, competent walking instructions, an active sports program, adequate guidance (both vocational and education), academic and vocational education (both in hospitals and in educational institutions), psychological orientation and readjustment to family and friends, and occupational therapy (both functional and diversional).
- (f) To provide means for publicizing the objectives of this Corporation and all constituent associations and to take any actions necessary or advisable to realize these objectives.

ARTICLE II: POLICY:

Section 1: The Corporation shall formulate and voice a firm stand on issues of relevance to the members of the Paralyzed Veterans of America and consistent with the reasons for which PVA was created, and such issues shall be considered important questions, and, as such, shall be decided upon by a vote of a simple majority of the voting Directors present at a meeting of the Board of Directors at which a quorum is present.

Section 2: The Corporation shall own and operate such publications as it deems to be consistent with its corporate purposes as set out in Article I.

Section 3: The following restrictions shall apply:

- (a) No part of the income or assets of the Corporation shall inure to any member, director, officer, or employee of the Corporation or be distributable to any person during the life of the Corporation or upon its dissolution or final liquidation. However, nothing in this section shall prevent the payment of reasonable compensation to officers, directors, and employees of the Corporation or prevent their reimbursement for actual necessary expenses in amounts approved by the Corporation's Board of Directors.



- (b) The Corporation shall be non-political and shall not furnish financial aid to, or otherwise promote the candidacy of any person seeking public office.
- (c) The Corporation shall possess all powers as authorized by Public Law 92-93 as adopted by the U.S. Congress August 11, 1971 as the same from time to time may be amended; provided, however, the Corporation shall not engage in any activity which would disqualify it from being exempt from taxation under Section 501 (c) (4) of the Internal Revenue Code of 1986, as amended, or any subsequent law of the United States of America.
- (d) Anything herein contained to the contrary notwithstanding, no assets of the Corporation shall be donated, distributed, applied to, paid over, or otherwise used or employed in any manner which would disqualify the Corporation from being exempt from taxation under Section 501 (c) (4) of the Internal Revenue Code fo 1986, as amended, or any subsequent law of the United States of America.

#### ARTICLE III: OFFICES:

Section 1: The National Office of the Paralyzed Veterans of America shall be maintained at 801 18th Street, N.W., Washington, DC. The Corporation may change its principal office or place of business and have such subsidiary offices as the Board of Directors shall from time to time determine to be necessary.

#### ARTICLE IV: MEMBERSHIP:

Section 1: Voting membership in this Corporation shall be limited to non-profit associations or organizations, hereinafter called "Chapters," organized under the laws of the several States of the United States, the District of Columbia, and the territories of the United States, whose membership consists of a minimum of thirty (30) veterans who have suffered spinal cord injury or disease. A veteran is one who was a member of, or who has been discharged, separated, retired, or otherwise released from the Armed Forces of the United States, other than dishonorably. No individual may be a qualified member of more than one Chapter as designated in the Administrative Guide. A Chapter has the authority to remove a member from the Chapter but a Chapter may not remove a member from membership in the National Organization.

Section 2: Any such nonprofit association or organization desiring to become a Chapter of this Corporation shall make written application to Paralyzed Veterans of America, stating the name of said association or organization and the number of its existing membership. Such application shall include a statement promising adherence to the obligations of the Chapter as outlined by Paralyzed Veterans of America. The applicant will be considered for full Chapter membership upon satisfactory completion of the requirements contained in the Administrative Guide, and shall require an affirmative vote of a majority of the Board of Directors at a meeting where a quorum is present.

Section 3: The Articles of Incorporation and Bylaws, and all amendments hereto, of all member Chapters shall, upon adoption, be immediately recorded with the National Office.

Section 4: If a member Chapter fails to meet the obligations and responsibilities as set forth in this Corporation's Articles of Incorporation, Bylaws, or Administrative Guide, or the Articles of Incorporation or Bylaws of the member Chapter, or does not maintain an adequate program of service to its individual members, the Chapter will be subject to punitive action by the National Organization. Punitive action shall be taken by the National Organization in conformance with the procedures outlined in the Administrative Guide.

Section 5: Any American citizen shall be eligible for membership in the Corporation who was regularly enlisted, inducted, or commissioned, and who was accepted for, or was on, active duty in the Army, Navy, Marine Corps, Air Force, or Coast Guard of the United States, or its allies. Service with the Armed Forces must have been terminated by discharge or separation from service under conditions other than dishonorable. Membership shall be limited to such persons as have suffered spinal cord injuries or diseases whether service connected or non-service connected in origin. Persons otherwise eligible for membership who are on active duty or who must continue to serve after the cessation of hostilities are also eligible for membership.

Section 6: Any veteran who is otherwise qualified for membership in the organization may become a "Member-At-Large" by paying his dues in the amount to be determined by the Executive Committee. These dues shall be remitted directly to the National Office.

Section 7: Individuals shall be members of both a Chapter and of the Corporation, unless application is made for "Member-At-Large" status as set forth in Article IV, Section 5, above.

Section 8: If an individual member fails to make timely payment of all dues and chapter assessments, or conducts himself in a manner which tends to injure the good name of the Corporation, to disturb its well-being, or to hamper it in its work, the Corporation shall expel him from membership or otherwise discipline him in accordance with these Bylaws and with the provisions set forth in the Administrative Guide. Complaints concerning an individual member's failure to conduct himself appropriately shall be made in writing either to the individual member's Chapter or to the Judicial Committee of the Corporation. All complaints shall be adjudicated in the manner prescribed by these Bylaws and the Administrative Guide.

#### ARTICLE V: VOTING RIGHTS OF MEMBER CHAPTERS:

Section 1: The voting rights of each member Chapter shall be determined by the number of members of each Chapter in the following manner: (a) each Chapter shall be entitled to two (2) votes; (b) each Chapter with a membership of over two hundred (200) members shall be entitled to one (1) additional vote for each additional hundred or fraction thereof, over two hundred (200) members.

Section 2: Each Chapter shall be physically represented at each meeting of the Board of Directors by its elected Director. In the case of extenuating circumstances, as determined and approved by a majority vote of the Board of Directors, the Chapter may assign its proxy to any qualified member of the Board of Directors. Such proxy must be in writing and signed by the Director of the Chapter.

Section 3: voting strength shall be based upon membership paid for as of June 30 each year.

Section 4: Each member Chapter may send as many Delegates to the annual meeting as they have voting rights according to Article V, Section 1 above.

Section 5: Each Delegate may have a voice on each and every subject to come before the annual meeting.

Section 6: A secret ballot shall not be permitted upon any vote called for by the Board of Directors.

#### ARTICLE VI: DUES AND ASSESSMENTS:

Section 1: Each Chapter shall pay as a basic assessment, annual dues in the amount of one dollar (\$1.00) per member of the Chapter. The first year's dues for each Chapter shall be payable upon election to membership in this Corporation. All subsequent annual dues shall be payable on or before June 30 of each succeeding year. Life membership dues shall be paid in accordance with the Administrative Guide.

Section 2: Each Chapter shall establish the amount of annual dues to be paid by individual members of the Chapter. Dues for Members at Large shall be established by the Executive Committee and such dues shall be payable directly to the Corporation as set out in the Administrative Guide.

#### ARTICLE VII: CHAPTER RESPONSIBILITIES:

Each Chapter must perform the duties set forth in Article IV, Section 4 of these Bylaws. In addition, each Chapter must operate the programs and meet the requirements specified in the section of the Administrative Guide entitled Chapter Operation and Programs. In addition, each Chapter must submit a written report to its membership and the officers and Board of Directors of this Corporation at least quarterly. This report may be in the form of a newsletter. Chapters failing to comply with the report requirement will not be eligible to receive any funds from the organization for their delinquent period. Any Chapter which fails to operate any of the programs or carry out any of the responsibilities established by this Article, may have its charter revoked.

#### ARTICLE VIII: BOARD OF DIRECTORS:

Section 1: The affairs of the Corporation shall be managed by the Board of Directors.

Section 2: The number of voting members of the Board of Directors shall be equal to the number of member Chapters of this Corporation.

Section 3: The Board of Directors shall be divided into three classes, as nearly equal in number as may be, with the term of office of the first class expiring after one (1) year, the term of office of the second class expiring after two (2) years and the term of office of the third class expiring after three (3) years. Thereafter, the Directors chosen to succeed the original members shall be elected for a term of three (3) years. Each Chapter's Board

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of Directors shall elect one of its Chapter members to act as a Director of the Corporation. Chapters shall draw lots to determine whether their representative on the original Board is a member of the first, second or third class. In the case of any increase in the number of Directors of the Corporation, the additional Directors shall be so classified that all classes of Directors shall be increased equally as nearly as may be. In the case of any decrease in the number of Directors of the Corporation, all classes of Directors shall be decreased equally, as nearly as may be. Each Director must be a member in good standing of a member Chapter and shall serve until his successor shall be elected, or appointed in the case of a vacancy, by his Chapter.

Section 4: The Director selected by each member Chapter shall be empowered to cast its authorized votes in all matters requiring a vote by the Board of Directors.

Section 5: The President shall not be entitled to vote except in case of a tie.

Section 6: The Board of Directors may, by majority vote, name individuals as Honorary Directors of this Corporation. Such Honorary Directors shall be accorded all privileges but will have no voting rights.

Section 7: Paid employees of the Corporation shall not be eligible to serve on its Board of Directors with the exception of the PVA National Executive Director who shall serve without vote as an ex-officio member of the PVA Board of Directors.

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Section 8: Any Director of the Corporation may be removed at any time, with cause, by the vote of two-thirds (2/3) of the Directors present at a meeting where a quorum is present.

Section 9: Whenever any vacancy shall occur in the Board of Directors, it shall be filled by the vote of the Board of Directors of the Chapter to which the departing Director belongs. He shall serve for the remainder of the unexpired term of said Director.

#### ARTICLE IX: MEETINGS OF THE BOARD OF DIRECTORS:

Section 1: The Board of Directors shall meet twice during the year. The Annual Convention of PVA will be held not less than thirty (30) nor more than ninety (90) days prior to the close of the fiscal year. The Board of Directors of PVA shall, in addition to the Annual Convention, meet one time annually not earlier than February 1, not later than March 31, to conduct such business as they shall decide. The Directors shall approve the time and place of the next meeting in the course of regular business.

Section 2: Special meetings may be called by the President, or upon written request of those Directors that will constitute a quorum. Written, oral, or any other mode of notice of the time and place shall be given for special meetings in sufficient time for the convenient assembly of the Directors thereat. Notice need not be given to any Director or to any member of a

committee or directors who submits a written waiver or notice signed by him before or after the time stated herein. Attendance of any such person at a meeting shall constitute a waiver of notice of such meeting, except when he attends a meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Directors need be specified in any written waiver of notice.

Section 3: Special meetings of the Board of Directors may be held in person, or by an interchange of correspondence, or by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear one another.

Section 4: All regular meetings shall be held after thirty (30) days written notice by the President or upon call by a majority vote of the full Board of Directors.

Section 5: A quorum shall consist of a majority of both the total number of votes held by all the Chapters, and of the total number of members of which the full Board of Directors is composed.

Section 6: A quorum must be present to transact all official business. Except as herein otherwise provided, and except as otherwise provided in the Congressional charter of the Corporation, the vote of the majority of the directors present at a meeting at which a quorum is present shall be the act of the Board.

Section 7: Any action required or permitted to be taken at any meeting of the Board of Directors or any committee thereof may be taken without a meeting if consent in writing setting forth the proposed action shall be signed by the required majority of the Board or committee, as the case may be.

Section 8: A discussion of Chapter problems by the Chapter representatives shall be a permanent agenda item for every Board of Directors meeting.

#### ARTICLE X: EXECUTIVE COMMITTEE:

Section 1: The officers of the Corporation (as listed in Article XIII) shall comprise the Executive Committee of the Board of Directors. The members of the Executive Committee shall be members of the Board of Directors and shall enjoy all of the rights and privileges of such membership. This Executive Committee is authorized by the Board of Directors to oversee the business of the Corporation and to make those decisions necessary to insure the prompt and efficient administration of mandates, policies, and programs emanating from the Board of Directors and Paralyzed Veterans of America's Congressional Charter.

Section 2: The Executive Committee shall manage the Corporation between meetings of the Board of Directors and shall carry out specific directives of the Board of Directors. The Executive Committee shall not contravene express policies of the Board of Directors or make significant structural changes in the corporation.

Section 3: The members of the Executive Committee shall hold the position as a chapter Director to PVA concurrently.

Section 4: The Executive Committee shall have its separate budget as determined by the Board of Directors, which shall include a suitable expense account for each member.

Section 5: A Quorum shall consist of a majority of the members of the Executive Committee.

Section 6: All votes taken in the Executive Committee shall be on a "one-man/one-vote" basis.

Section 7: On issues judged to involve organizational policy or important or sensitive issues, where a decision is required and there is not enough time to contact the BOD that the Executive Committee be charged with the responsibility of setting the policy.

Section 8: Meetings of the Executive Committee may be called at any time by the President or at the request of any member of the Executive Committee upon at least five (5) days written notice to all Executive Committee members.

#### ARTICLE XI: JUDICIAL COMMITTEE:

Section 1: The Judicial Committee shall be composed of five (5) members, at least three (3) of whom shall be members of the Board of Directors.

Section 2: The members of the Judicial Committee shall be elected by the vote of a majority of Directors at a meeting at which a quorum is present.

The first Judicial Committee shall be divided into five classes, with the term of office of the first class to expire after one (1) year, the term of the second class to expire after two (2) years, the term of office of the third class to expire after three (3) years, the term of office of the fourth class to expire after one (1) year, and the term of office of the fifth class to expire after two (2) years. Thereafter, each Judicial Committee member chosen to succeed the original members shall be elected for a term of three (3) years.

Section 3: The Judicial Committee shall aid the Board of Directors in interpreting the Congressional charter and Bylaws of the Corporation, shall receive and process all complaints against member Chapters or individual members, shall appoint investigative committees as needed to investigate and report on all complaints against member Chapters or individual members, shall conduct and render decisions in disciplinary proceedings against a member Chapter or against an individual member, and shall carry out such other duties as may be requested by the Board of Directors.

Section 4: The presence of four members of the Judicial Committee are required for a quorum, and the vote of a majority of those present at a meeting at which there is a quorum is necessary for the transaction of any business.

## **ARTICLE XII: OTHER COMMITTEES:**

**Section 1:** The Board of Directors shall be empowered to appoint such other committees and to delegate to said committees the authority necessary to effect the business of the Corporation.

**Section 2:** The appointment of committees having and exercising the authority of the Board of Directors in the management of the Corporation shall require the vote of a majority of all the Directors in office. Committees not having and exercising the authority of the Board of Directors in the management of the Corporation shall require the vote of a majority of the Directors present at a meeting at which a quorum is present.

**Section 3:** The designation and appointment of any such committee and the delegation thereto of authority shall not operate to relieve the Board of Directors, or any individual Director, of any responsibility imposed upon it or him by law.

**Section 4:** Whenever any vacancy shall occur in a committee, it shall be filled by the vote of a majority of the remaining committee members. Each committee member so elected shall hold office until his successor is elected at an annual, regular, or special meeting of the Board of Directors.

**Section 5:** The Board of Directors, by majority vote, may remove any member of any committee, with cause.

## **ARTICLE XIII: OFFICERS:**

**Section 1:** The Officers of the Corporation shall include the offices of the President, Immediate Past President, Senior Vice President, four Vice Presidents, Secretary and Treasurer which shall be elected by majority vote of the Board of Directors at the annual meeting with the exception of the Immediate Past President. The term of office for all officers shall begin on October 1 and shall end on September 30 of each year. All officers must submit written reports to the Board of Directors at least quarterly. No more than two members from any one chapter can be elected officers of the Corporation.

**Section 2:** The duties and powers of the respective officers of the Corporation shall be those which are imposed upon or granted to them by law and custom and those which may be assigned to them from time to time by the Board of Directors.

**Section 3:** The President shall be the chief executive officer of the Corporation and shall be an ex officio member of each committee established by the Board of Directors. He shall exercise such duties as customarily pertain to the office of the President and shall have general and active supervision and control over the property, business, and affairs of the Corporation. He shall act as representative of the Corporation in all instances wherein the Corporation may have an interest. He may designate or appoint officers, agents or employees other than those designated or appointed by the Board of Directors. He shall preside at all meetings of the membership, the Board of Directors, and the Executive Committee. Except as the Board of Directors may

generally or in particular cases authorize the execution thereof in some other manner, the President, or such person or persons as he may in particular cases in writing designate or appoint, and in accordance with Article XIII, Section 2 of these Bylaws, shall sign, execute, and deliver for the Corporation and in its name and behalf all deeds, leases, transfer contracts, bonds, and other obligations. Written authorization pursuant to the last sentence of this section shall be given to the party empowered to act, and a copy of such authorization shall be simultaneously forwarded to the Board of Directors.

Section 4: The Immediate Past President shall serve as an ex-officio member of the Executive Committee with full voting rights. Should an Immediate Past President because of inability, unwillingness, or failure to perform his duties and/or attend Executive Committee meetings for a period of no less than six months, then the Executive Committee shall declare the ex-officio position vacant, and upon so doing the President shall assign immediately the previous Past President to that position with full voting rights as a member of the Executive Committee.

Section 5: The Senior Vice President shall perform such duties from time to time may be assigned him by the President or the Board of Directors. The Senior Vice President, in the absence of the President, or in the event that two-thirds (2/3) of a vote of the members present at a meeting where a Quorum of the Executive Committee determines that the President is unable or has unreasonably refused to act, shall perform the duties of the President and when so acting shall have all the powers and be subject to all of the restrictions upon the President.

Section 6: The Secretary shall be responsible for recording minutes of the Board of Directors and Executive Committee. He shall see that the minutes are properly transcribed, duplicated and distributed to the Board of Directors within fifty-five (55) working days after the conclusion of such meetings. It shall be his responsibility to see that all notices are given in accordance with the provisions of the Bylaws or as required by law, and in general, perform all duties incident to the office of the Secretary, and such other duties as from time to time may be assigned to him by the President or the Board of Directors.

Section 7:

- (a) The Treasurer shall be charged with the responsibility of maintaining the fiscal budget within the limits and bounds provided by the Board of Directors and the Bylaws of the Corporation. He shall not authorize or otherwise permit expenditures exceeding such limitation. He shall furnish a quarterly financial report to the officers and the Board of Directors. A certified audit of the records of account shall be required at the end of the fiscal year. The Treasurer shall provide for the posting of a bond in the amount of at least \$1,000,000 to cover all officers and employees of the Corporation who are designated to handle funds. The cost of such bond shall be borne by the Corporation.
- (b) The Treasurer's signature alone shall be sufficient in transferring the contingency funds.
- (c) The Executive Director shall hire a Chief Financial Officer subject to the approval and continuing approval of the President and Treasurer. The Chief Financial Officer shall keep and maintain the financial fund raising, interest accounts, income and



expenditures. He shall prepare quarterly financial reports and the annual reports for the annual meeting of the Board of Directors.

All cash disbursements must be made by checks drawn against the Corporation signed by at least two (2) of the authorized signatories. Authorized signatories shall be recommended to the Executive Committee by the Executive Director and Treasurer and shall require two-thirds (2/3) vote of the Executive Committee for approval.

Section 7: Any officer of this Corporation may resign by submission of his written resignation to the Secretary. Such resignation shall become effective immediately without further addition. The Secretary may resign in the aforesaid manner by submitting his written resignation to the President.

Section 8: Any officer of the Corporation may be impeached by the Board of Directors for incompetency or official misconduct in office in accordance with the procedure outlined in the National Meeting Standing Rules. Such officer (s) may be removed from office by a vote of two-thirds (2/3) of the authorized votes of the Board of Directors.

Section 9: In the event of vacancy in the office of President, the Senior Vice President shall assume this office. Any vacancy in the office of Vice President or Secretary or Treasurer, shall be filled by appointment by the President, subject to approval of the Board of Directors. Any persons appointed to fill one or more vacancies in the offices of this Corporation shall legally hold office until the next regular election or until their successors are duly elected and qualified, whichever is earlier.

Section 10: The Board of Directors may choose or appoint such additional officers of this Corporation as the Board from time to time finds necessary or convenient. The Board shall fix and determine the duties of such officers and the compensation, if any, payable to them.

#### ARTICLE XIV: THE EXECUTIVE DIRECTOR AND PRESIDENTIAL APPOINTEES:

Section 1: There shall be an Executive Director who is an employee hired by the President subject to a majority vote, such approval having been obtained at a duly called meeting of the Board of Directors at which a quorum exists or by ballot mailed to members of the Board of Directors. The combination of this office with that of any elective office shall be expressly prohibited. Among his other duties, the Executive Director shall, in conjunction with the authority provided the President in Article XIII, Section 3, be a party to all deeds, leases, transfers, contracts, bonds, and other obligations delivered for the corporation. The Executive Director may be removed by a majority vote at a duly called meeting of the Board of Directors at which a quorum exists or by a ballot mailed to members of the Board of Directors.

Section 2: The President shall be empowered to appoint committees and such other officials, temporary or standing, as shall be deemed necessary to effect the business of the Corporation, with such appointments being subject to a majority approval of the Board of Directors. The term of office of such Presidential appointees shall be until the next annual meeting and until successors are chosen and qualified. All appointees must submit written reports to the Board of Directors at least quarterly. Any appointee failing to comply will not be eligible to receive funds from the organization until such

situation, to appoint a temporary official until written approval can be forthcoming from the Board of Directors. Appointees shall prepare factual reports on any and all business conducted by and for the Corporation. These reports shall be limited to matters of business.

Section 3: Any Presidential appointee may be removed by the President, with or without cause, subject to the approval of the Board of Directors in the same ratio as was required to appoint the official.

#### ARTICLE XV: CORPORATION FUNDS:

Section 1: It shall be the duty of the Executive Committee to advise the President and the Board of Directors on all matters of financial policy. The fiscal year of the Corporation is set from October 1 to September 30 each twelve-month period. The Executive Committee shall prepare a budget and submit it to the Board of Directors three weeks prior to each budget meeting. An annual budget must be approved by a majority vote of the Board of Directors at a meeting where a quorum is present.

Section 2: A sum equal to the budget shall be made available by the Treasurer to the Chief Financial Officer and shall be periodically deposited in an operating account as of October 1 of each year. All checks drawn on the Corporation's bank account shall be signed by at least two of the authorized signatories as stated in Article XIII, Section 6 (c).

Section 3: Budgetary expenditures authorized by the Board of Directors shall be considered maximum permitted for the fiscal period. Any extra budgetary expenses determined to be necessary before the end of the fiscal period shall be submitted to the Board of Directors accompanied by an explanation of the reason for the extra budgetary need. Additional budget expenditures shall require a two-thirds (2/3) vote of the Board of Directors at a meeting where a quorum is present.

Section 4: The appropriations made for any fiscal year shall not exceed the income projection for that fiscal year reported by the Executive Committee to the Board of Directors. The additional amount voted by the Board of Directors from unrestricted equity shall not exceed fifty percent (50%) of the unrestricted equity existing on September 30 of the prior fiscal year, and shall require a vote of three-quarters (3/4) of the members of the Board of Directors present at a meeting at which a quorum is present for approval. The recommendations shall be prepared by the Executive Committee prior to the budget meeting of the Board of Directors and shall be presented to the Board of Directors at this meeting.

Section 5: Any resolution which comes before the Board of Directors, which requires a monetary appropriation to accomplish the intent of the resolution, must be submitted to the National Office no later than forty-five (45) days prior to the opening session of said meeting. Any resolution brought up during said meeting without an appropriate monetary amount attached thereto, will not be considered by the Board of Directors unless resubmitted as an interim resolution between meetings in compliance with the Administrative Guide. All

Internal Revenue Service

Department of the Treasury

District  
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

▷ Paralysis Society of America of the  
Paralyzed Veterans of America  
801 Eighteenth Street, N.W.  
Washington, D.C. 20006

Person to Contact:  
EP/EO Tax Examiner

Telephone Number:  
(410) 962-6058

Refer Reply to:  
EP/EO: CSU  
Room 817 APR 13 1993

Dear Sir/Madam:

This is in response to your inquiry dated March 24, 1993, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective July 1982. We have also determined that the organization is not a private foundation because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you under section 170 of the Code.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status it should be kept in your permanent records.

Sincerely yours,

  
R. J. Higginbotham  
District Director

# Exhibit IV

# **PVA** Veterans Law Student Scholarship Program

## **Introduction**

Since its founding in 1946, the Paralyzed Veterans of America's (PVA) primary goal has been to assist its members in improving the quality of their lives. This goal has been addressed through a wide variety of activities, including the support of programs designed to provide information about and access to services and programs for veterans with spinal cord injury or disease.

One of the largest providers of benefits and other services to veterans is the Department of Veterans Affairs. Until recently, the decisions of the Board of Veterans' Appeals on veterans' claims were final. The Veterans' Judicial Review Act, 38 U.S.C. §4051, established the United States Court of Veterans Appeals (Court). The Court was granted exclusive jurisdiction to review decisions of the Board of Veterans' Appeals. For the first time, the traditional process of judicial review of administrative actions was provided for veterans' claims.

In the first year of the Court's operation, more than 60 percent of veteran appellants were unrepresented. Over the next few years, the number of veterans filing cases *pro se* before the Court rose to 82.5 percent. The Court recognized that the *pro se* rate was unacceptable. During the past two years, with the Court's support and the support of a consortium of veterans' service organizations, including

PVA, a number of initiatives have been put in place to reduce the *pro se* caseload.

The PVA Law Student Scholarship Program is designed to introduce law students who are beginning their final year of law school to PVA, the law of veterans' benefits and disability law. In addition to the financial support of a scholarship, PVA's Professional Outreach Program plans to involve scholarship recipients, whenever practicable, in activities or externships that will introduce the students to this emerging area of legal practice. *In return, scholarship recipients must agree to represent, on a pro bono basis, one veteran client per year for three years (three veteran clients total) after graduation from law school and admission to the bar.* The representation shall be before the United States Court of Veterans Appeals or within the administrative hearing process of the Board of Veterans' Appeals. In order for representation of a client to be considered against the total *pro bono* requirement, the client's case must be referred by, or approved by, PVA.

Scholarship funds will be released in the name of the student and the University to be applied directly to the payment of tuition, required fees or required materials or books.

Applicants should be aware that if their postgraduation employment plans include working for the federal government, including service in the armed forces, they

will be precluded, by statute, from representing individual clients in their efforts to seek veterans' benefits from the government. Under these circumstances, PVA in its sole discretion may decide to waive or defer the *pro bono* requirement. Applicants should fully explain their postgraduation plans when answering question 6 on the application form.

## **Eligible Applicants**

- All applicants must be U.S. citizens.
- All applicants must be law students currently enrolled at an ABA accredited law school who, during scholastic year 1995-1996, will be entering their third year of a three-year program or their final year of an extended program.
- All applicants must demonstrate academic achievement.

Veterans of the armed forces and individuals with spinal cord injury or disease are encouraged to apply, although the scholarship program is not restricted to such students.

Scholarship recipients must notify PVA if they are no longer enrolled in law school, or if they do not maintain satisfactory progress toward the award of their law degree at the time anticipated in the application, or if they do not pass their bar examination at the time anticipated in the application.

## Submission Deadline

All applications must be complete and received no later than close of business, Friday, July 14, 1995. Spring semester 1995 grades, if available, must be included to complete the application package. However, the Spring semester's grades may be forwarded separately and matched with the original application at PVA. If you will be forwarding Spring semester grades separately or if your law school does not make Spring semester grades available until after the submission deadline, please note that fact on the application form.

In order to thoroughly and fairly assess each application, deadlines are strictly enforced. Early submission of your application is encouraged.

## Review of Applications

Applications are reviewed by the PVA General Counsel for compliance with the guidelines. They are then reviewed for merit by the PVA Professional Outreach Committee. The Committee bases its decisions on a number of factors, including academic records, application information, letters of recommendation, extracurricular activities, the personal statement and a demonstrated interest that is in line with the goals of PVA. The Committee will meet during the week of August 21-25, 1995. PVA will attempt to notify all applicants of the status of their applications within three weeks of the selection decision.

Selection is subject to verification of the information provided.

## General Guidelines for All Applications

The original plus six (6) copies of your application must be submitted (Form No. 95L-1).

The relationship between scholarship recipients and PVA will continue for several years. PVA must be able to contact the scholarship recipients, not only during the period in which the applications are being processed and the students are completing law school, but also during the years in which the scholarship recipients are completing the *pro bono* requirement. Therefore, when completing the address section of the application form, include a permanent mailing address as well as a mailing address for use during the school year. Include the dates when you can be reached at each location.

An official transcript (i.e., one that bears the seal of the university or other certification of authenticity) must be submitted for each school listed in your application and attached to the original application. Attach one photocopy of each transcript to each of the six copies of the application.

A personal statement must be attached to the application. The personal statement may not exceed one typed page. In your statement, please explain why you are interested in the law of veterans' benefits and/or disability law. Attach one copy of your personal statement to each of the six copies of the application.

No more than two letters of recommendation should accompany the application. One letter of recommendation must be from a faculty member or an official at the law school. The second letter may be from an individual of your choice. Letters should be forwarded directly to PVA for inclusion with your application (Form No. 95L-2).

## Length and Amount of Funding

The scholarships will be made for a period commencing with the award date and ending July 1, 1996. Several scholarships will be available in the amount of \$3,000 each.

Last year, the first year of the program, six law students were awarded \$3,000 scholarships. This year the program has been expanded to include students in other disciplines. The number of scholarships awarded to law students will depend on the number and merit of applications in all the disciplines and the total funds available.

## Point of Contact

Paralyzed Veterans of America  
Office of the General Counsel  
801 Eighteenth Street, NW  
Washington, DC 20006  
ATTN: Debra L. Luzietti-Myers, Esq.  
Professional Outreach Coordinator  
(202) 416-7677  
(800) 424-8200 Ext. 677



The Paralyzed Veterans of America

# PVA Veterans Law Student Scholarship Application

OFFICE USE ONLY .

Application No. \_\_\_\_\_

Date Received \_\_\_\_\_

Please Print Legibly or Type

## Applicant

Full Legal Name \_\_\_\_\_

Date of Birth \_\_\_\_\_ Social Security Number \_\_\_\_\_

Driver's License Number \_\_\_\_\_ State of Issuance \_\_\_\_\_

Permanent Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Telephone ( ) \_\_\_\_\_

Dates at this address: from \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_

Local Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Telephone ( ) \_\_\_\_\_

Dates at this address: from \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_

## Education

List in reverse chronological order (beginning with the present school year) all undergraduate and graduate institutions attended:

School Name \_\_\_\_\_ Address \_\_\_\_\_

Telephone ( ) \_\_\_\_\_ Dates Attended \_\_\_\_\_ Degree \_\_\_\_\_

GPA \_\_\_\_\_ Student's Class Rank\* \_\_\_\_\_

School's Passing Grade Is \_\_\_\_\_ School's Honor Grade Is \_\_\_\_\_

School Name \_\_\_\_\_ Address \_\_\_\_\_

Telephone ( ) \_\_\_\_\_ Dates Attended \_\_\_\_\_ Degree \_\_\_\_\_

GPA \_\_\_\_\_ Student's Class Rank\* \_\_\_\_\_

School's Passing Grade Is \_\_\_\_\_ School's Honor Grade Is \_\_\_\_\_

School Name \_\_\_\_\_ Address \_\_\_\_\_

Telephone ( ) \_\_\_\_\_ Dates Attended \_\_\_\_\_ Degree \_\_\_\_\_

GPA \_\_\_\_\_ Student's Class Rank\* \_\_\_\_\_

School's Passing Grade Is \_\_\_\_\_ School's Honor Grade Is \_\_\_\_\_

\*or ( ) percentile in a class of ( ) students

## Release

Permission is hereby granted to school officials from the above listed schools to release scholastic records and other requested information for consideration in the PVA Veterans Law Student Scholarship Program, with the exception of the following:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Student Signature \_\_\_\_\_ Date \_\_\_\_\_

*continued on back page*

### Future Considerations

1. List the date you anticipate graduating from law school. \_\_\_\_\_
2. List the jurisdiction in which you plan to take your bar examination and the approximate date of that examination (MO/YR). \_\_\_\_\_

3. List any Honors or Awards received: \_\_\_\_\_

4. List any extracurricular activities you have been involved in:

Activity	Position Held	Dates	Hours/week
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

5. List any summer or part-time jobs you have held during college or law school \_\_\_\_\_

6. What are your plans after you graduate from law school? \_\_\_\_\_

7. If you are a veteran of the armed forces, attach your DD214, showing the characterization of your discharge and list the following:

Branch of Service	Date Entered Service/ Date Discharged	Type of Discharge
_____	_____	_____

8. Do you have a spinal cord injury or disease? ☐ Yes ☐ No

9. On a separate sheet of paper, please draft a statement explaining why you are interested in the law of veterans' benefits and/or disability law. *The statement may not exceed one typed page in length.*

10. Spring semester 1995 grades:

☐ are attached ☐ will be forwarded separately ☐ will not be available by the deadline.

11. I certify that the preceding information is true and correct to the best of my knowledge. I understand that all decisions rendered by PVA and the Professional Outreach Committee on the award and administration of scholarships are final. If I am selected as a scholarship recipient, I authorize PVA to use photographs or statements or general information contained in this application for publicity purposes, except for the following items:

Student Signature \_\_\_\_\_ Date \_\_\_\_\_



# Exhibit V

Exhibit V  
Answers to Specific Questions  
Paralyzed Veterans of America  
Form 1023

Part I, Question 8.

PVA is currently, and has been for many years, tax-exempt under section 501(c)(4). However, it no longer has records to establish whether it applied for exemption under section 501(c)(4) or, as is permissible under this section, simply began filing Forms 990 indicating its tax status. The earliest official recognition of PVA's section 501(c)(4) status in PVA's possession is a letter from the Service dated February 2, 1973 (copy attached under this tab). This letter not only confirms that PVA is exempt under section 501(c)(4) but also indicates that the Service recognized PVA's eligibility to receive deductible contributions under section 170(c)(3) in a ruling letter dated October 7, 1955. This letter clearly indicates that PVA has been tax-exempt under section 501(c)(4) since at least 1955.

Part II, Question 6.

The organization makes grants to its chapters to help defray the costs of their operations benefiting paralyzed veterans and the disabled. PVA's chapters are currently exempt from federal income tax under section 501(c)(4). However, once they have amended their articles of incorporation, the chapters will seek a group exemption ruling under section 501(c)(3).

The organization exchanges mailing lists with other nonprofit organizations where the missions of such organizations are not inconsistent with the purposes of PVA.

Part II, Question 8.

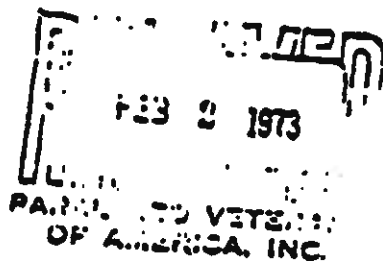
The organization leases its building located at 801 18th St., N.W., Washington, D.C. 20006 from 801 18th Street Associates, a partnership in which PVA has a 99% ownership interest. The other 1% interest is owned by PVA's wholly owned, charitable subsidiary, Paralysis Society of America. This situation results from PVA's having bought out the other partners in 801 18th Street Associates in 1984. Thus, PVA indirectly owns its building which it uses in carrying out its exempt activities. A copy of the lease on 801 18th Street accompanies this application.

Part II, Question 10.

In addition to 801 18th Street, PVA also leases office space at 625 Indiana Ave, N.W. in Washington, D.C. This space is located near the U.S. Court of Veterans Appeals, where PVA's attorneys conduct much of their work. Finally, PVA leases an apartment at 805 Battery Lane, Bethesda, MD which it uses to house PVA service officers who come to Washington, D.C. for extended periods of training. Copies of these leases accompany this application.

Part III, Question 3.

The organization has been recognized as exempt from federal income tax under section 501(c)(4) since 1955. Hence, there has never been any reason for it to submit a Form 1023 until now. This application only requests recognition of exemption as a section 501(c)(3) organization from the date this application is received, not retroactively to the date the organization was created.



Internal Revenue Service  
Washington, DC 20224

FEB 2 1973  
TMS:EO:R:1

Paralyzed Veterans of America  
3636 Sixteenth Street, N.W.  
Washington, D.C. 20010

EIN 13-6165631

Gentlemen:

This is in reply to your request for information as to the status of contributions to your organization.

Our records indicate that you and your subordinate chapters are recognized as being exempt from Federal income taxes under section 501(c)(4) of the Internal Revenue Code of 1954. This section grants exemption to "civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare ...".

In a ruling letter dated October 7, 1955, you were advised by the Service that contributions made to you and your subordinates are deductible as provided in section 170 of the Code. Section 170(c) states that a "charitable contribution" means a contribution or gift to or for the use of... (3) a post or organization of war veterans ...

- (A) organized in the United States or any of its possessions, and
- (B) no part of the net earnings of which inures to the benefit of any private shareholder or individual."

We are informing your District Director of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,

*Milton L. King*

Chief, Rulings Section  
Exempt Organizations Branch

# Exhibit VI



**PARALYZED VETERANS OF AMERICA**  
801 Eighteenth Street, N.W. • Washington, D.C. 20006

## PROPOSED SUBSTITUTE RESOLUTION

Executive Committee  
CHAPTER, OFFICER OR APPOINTEE NAME

Change in PVA's Tax Exempt Status  
SUBJECT OF RESOLUTION

**OFFICIAL USE ONLY**

Do not write in this box.

96-M-7(S)

Resolution Number

**WHEREAS**, legislation passed by the Congress of the United States effective January 1, 1996, known as the Lobby Disclosure Act Section 18, Public Law 104-65, prevents any 501(c)(4) which engages in lobbying from the "receipt of federal funds constituting an award, grant, loan or any other form" (emphasis added); and

**WHEREAS**, PVA receives government assistance for its Veterans Benefits Program in the form of in kind space, telephone and other assistance as well as certain grant money (e.g. Veterans Consortium); and

**WHEREAS**, changing IRS tax exemption for 501(c)(3) classification renders moot the legislative effect of Section 18 of Public Law 104-65 and further, could grant to PVA other benefits, e.g. exempt PVA from approximately \$200,000 of taxes levied by the District of Columbia; and

**WHEREAS**, it will be necessary that Chapters change their IRS tax exemption category from 501(c)(4) to the 501(c)(3) classification in order to remain under National PVA's umbrella tax exemption; and

**WHEREAS**, National PVA, under Public Law 92-93, which Incorporated the Paralyzed Veterans of America, section(g), has the authority "to establish, regulate, and discontinue subordinate State . . . and local Chapters . . .";

AMOUNT: \$ -0-

X  
CHAPTER, OFFICER OR APPOINTEE NAME

PAGE 2 OF 2

RESOLUTION # 96-M-7(S)

Change in PVA's Tax Exempt Status  
SUBJECT OF RESOLUTION

**THEREFORE BE IT RESOLVED**, that the bylaws of the Paralyzed Veterans of America are hereby amended by the Board of Directors in accordance with the Article XVIII, Section I effective this date, as follows:

Article II: Policy: Section 3(c) and Section 3(d), fourth line, strike (4)  
and substitute therefor (3).

**BE IT FURTHER RESOLVED**, that all Chapters amend their Articles of Incorporation and Bylaws, as necessary, to meet the requirements of IRS for 501(c)(3) classification; and

**BE IT FURTHER RESOLVED**, that the National Vice President for administration, together with the appropriate National Staff, coordinate and render assistance to the Chapters as necessary to carry out the above requirements.

# Exhibit VII





## ***Paralyzed Veterans of America***

801 Eighteenth Street, N.W.  
Washington, D.C. 20006



Our best friends, like you, have asked us to send more personalized labels, so we've enclosed a coordinated set of address and shipping labels for your personal use. When you use these, take pride in what they say about your patriotism. And keep remembering our vets. You remain their greatest ally ...

Dear Friend:

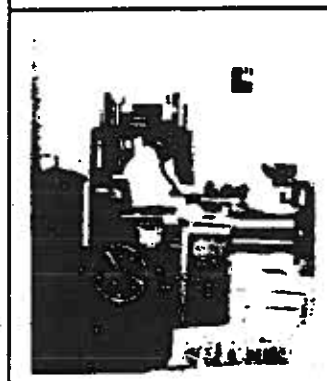
The other day I went out to the back of our plant, which is where we print our name and address labels for donors. I sat there watching your labels and labels for our friends across America coming off our printing presses.

Well, I sat there a long time, and it seemed as if I was watching a Roll of Honor being printed, name by name ... because there is much honor in your decision to help paralyzed veterans rehabilitate themselves and search for answers to paraplegia.

Your decision to help us is America at its best ... pulling together on big things and small. Knowing freedom is so precious and so fragile, we really have to work together, and be together, if we are to pass it on to our children.

Your decision to help paralyzed vets is very much a part of love of country, encouragement of aspirations, sharing when sharing is needed.

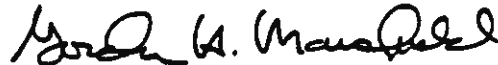
All those names, name after name, of people who haven't forgotten the sacrifices freedom requires, or those who have sacrificed ...



I knew in my heart I was looking at simple address and shipping labels. But knowing didn't stop the tear in my eye. Or hide the shine on each name. Call them labels, if you want to. To this paralyzed vet, they are a Roll of Honor.

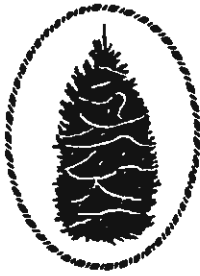
I hope you will continue your friendship and help. Feel certain that you have our friendship and good will.

Sincerely,



Gordon H. Mansfield  
Executive Director

P.S. I am wondering if you could match or even exceed your last gift by a reasonable amount? Your generosity helps provide veterans benefits counseling, veterans advocacy programs, medical research, and wheelchair sports. Every extra dollar is extra help!



## ***Paralyzed Veterans of America***

801 Eighteenth Street, N.W.  
Washington, D.C. 20006

Dear Fellow American:

When we started mailing these cards, people said we were nuts!

We began sending out our own packages of beautiful holiday greeting cards to good people like you.

"You'll lose your shirts," doubters said. "Folks will use the cards (as they have the right to do) and you'll never hear a word from them."

But I think you can guess what really happened. It's a heartwarming story and you've been part of it.

As you know, we are the Paralyzed Veterans of America, a non-profit veterans' organization. The members of the Paralyzed Veterans of America are 100% totally and permanently disabled. We have served our country and we have lost the use of our limbs.

Anyway, when we began mailing our cards, we said: "You have no obligation to send any money for these fine cards. You can treat them as a gift from us and use them to gladden the hearts of your relatives and friends at holiday-time."

"But," we said, "if you can send a contribution, you'll help us show the world that America is a place where a paralyzed veteran can be a meaningful member of the community."

Your response was heartwarming and amazing from the beginning...And many friends like you, who send us a contribution each year, write to tell us they experience great satisfaction helping paralyzed veterans overcome loneliness and handicaps to achieve productive, satisfying lives.

All we can say is thank you, from the bottom of our hearts, and express the hope that you will keep on helping in



*For Jim, a wheelchair was a lonely place because he thought no one cared...*



*But with help from friends like you, Jim found hope and purpose.*

the work of PVA. We prepared the enclosed beautiful holiday greeting cards just for you and you needn't pay a penny for them.

But in the past your contributions have helped us to start young ex-GI's, who are paralyzed, on their way to useful lives. Your dollars help us work for them and fight for them when they need friends most. And your dollars help us sponsor research toward a cure for paraplegia.

If I could say one thing to you from personal experience...a wheelchair is a lonely place if you think no one cares...but if people are pulling for you, you are bound to make it!

Thank you very much for your time. I know you'll enjoy the cards and so will friends and loved ones who receive them from you.

Thank you, too, for helping us prove that Americans are the best neighbors in the world! You are a good friend.



Gordon H. Mansfield  
Executive Director

Best regards,

*Gordon H. Mansfield*

Gordon H. Mansfield  
Executive Director

P.S. We manage this card program ourselves. We are proud of that! And your contribution is used to provide services for paralyzed veterans and sponsor research into spinal cord injury.

# Power Of Attorney

**Power of Attorney  
and Declaration of Representative**

► For Paperwork Reduction and Privacy Act Notice, see the instructions.

OMB No. 1545-0150  
Expires 2-29-96

**Part I Power of Attorney (Please type or print.)**

**1 Taxpayer Information (Taxpayer(s) must sign and date this form on page 2, line 9.)**

Taxpayer name(s) and address  Paralyzed Veterans of America 801 Eighteenth Street, N.W. Washington, D.C. 20006	Social security number(s)  :	Employer identification number 13 : 1946868
	Daytime telephone number ( )	Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) (Representative(s) must sign and date this form on page 2, Part II.)**

Name and address Albert G. Lauber, Esquire Caplin & Drysdale Chartered One Thomas Circle, N.W. - Suite 1100 Washington, DC 20005	CAF No. 2605-55429R Telephone No. (202) 862-5067 Fax No. (202) 429-3301 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address Thomas A. Troyer, Esquire Caplin & Drysdale Chartered One Thomas Circle, N.W. - Suite 1100 Washington, DC 20005	CAF No. 2605-0338OR Telephone No. (202) 862-5025 Fax No. (202) 429-3301 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address Douglas N. Varley, Esquire Caplin & Drysdale Chartered One Thomas Circle, N.W. - Suite 1100 Washington, DC 20005	CAF No. _____ Telephone No. (202) 862-7818 Fax No. (202) 429-3301 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

**3 Tax Matters**

Type of Tax (Income, Employment, Excise, etc.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)
Income	1023	1996 and subsequent

**4 Specific Use Not Recorded on Centralized Authorization File (CAF).**— If the power of attorney is for a specific use not recorded on CAF, please check this box. (See Line 4—Specific Uses Not Recorded on CAF on page 3.) . . . . . ☐

**5 Acts Authorized.**—The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below) or the power to sign certain returns (see Line 5—Acts Authorized on page 4).  
List any specific additions or deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Note:** In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

**Note:** The tax matters partner/person of a partnership or S corporation is not permitted to authorize representatives to perform certain acts. See the instructions for more information.

**6 Receipt of Refund Checks.**—If you want to authorize a representative named in line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

Name of representative to receive refund check(s) ► \_\_\_\_\_

**7 Notices and Communications.**—Notices and other written communications will be sent to the first representative listed in line 2.

- a If you also want the second representative listed to receive such notices and communications, check this box ☐   
 b If you do not want any notices or communications sent to your representative, check this box ☐

**8 Retention/Revocation of Prior Power(s) of Attorney.**—The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**9 Signature of Taxpayer(s).**—If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF THIS POWER OF ATTORNEY IS NOT SIGNED AND DATED, IT WILL BE RETURNED.

Richard Grant 3/18/96 President  
 Signature Date Title (if applicable)  
Richard Grant  
 Print Name

\_\_\_\_\_  
 Signature Date Title (if applicable)  
 \_\_\_\_\_  
 Print Name

## Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
  - d Officer—a bona fide officer of the taxpayer organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
  - h Unenrolled Return Preparer—an unenrolled return preparer under section 10.7(a)(7) of Treasury Department Circular No. 230.

▶ If this declaration of representative is not signed and dated, the power of attorney will be returned.

Designation—Insert above letter (a–h)	Jurisdiction (state) or Enrollment Card No.	Signature	Date
a	DC	<u>Albert G. Kunkin</u>	<u>3/13/96</u>
a	DC	<u>Thomas R. Troner</u>	<u>3/11/96</u>
a	VA	<u>Douglas V. Vally</u>	<u>3/13/96</u>

Form 5768



Form 8718

Form **5768**

(Rev. January 1994)

Department of the Treasury  
Internal Revenue Service**Election/Revocation of Election by an Eligible  
Section 501(c)(3) Organization To Make  
Expenditures To Influence Legislation**

(Under Section 501(h) of the Internal Revenue Code)

For IRS  
Use Only ▶

Name of organization

**Paralyzed Veterans of America**

Employer identification number

**13 1946868**

Number and street (or P.O. box no., if mail is not delivered to street address)

**801 Eighteenth Street, N.W.**

Room/suite

City or town, state, and ZIP code

**Washington, D.C. 20006**

- 1 **Election**—As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending **September 30, 1996** and all subsequent tax years until revoked.  
(Month, day, and year)

*Note: This election must be signed and postmarked within the first taxable year to which it applies.*

- 2 **Revocation**—As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending.....  
(Month, day, and year)

*Note: This revocation must be signed and postmarked before the first day of the tax year to which it applies.*Under penalties of perjury, I declare that I am authorized to make this (check applicable box) ☒ election ☐ revocation**Richard D. Grant**  
(Signature of officer or trustee)**President**  
(Title)**3/18/96**  
(Date)**Instructions**

Section references are to the Internal Revenue Code.

Section 501(c)(3) states that an organization exempt under that section will lose its tax-exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation. Section 501(h), however, permits certain eligible 501(c)(3) organizations to elect to make limited expenditures to influence legislation. An organization making the election will, however, be subject to an excise tax under section 4911 if it spends more than the amounts permitted by that section. Also, the organization may lose its exempt status if its lobbying expenditures exceed the permitted amounts by more than 50% over a 4-year period. For any tax year in which an election under section 501(h) is in effect, an electing organization must report the actual and permitted amounts of its lobbying expenditures and grass roots expenditures (as defined in section 4911(c)) on its annual return required under section 6033. See Schedule A (Form 990). Each electing member of an affiliated group must report these amounts for both itself and the affiliated group as a whole.

To make or revoke the election, enter the ending date of the tax year to which the election or revocation applies in item 1 or 2, as applicable, and sign and date the form in the spaces provided.

**Eligible Organizations.**—A section 501(c)(3) organization is permitted to make the election if it is not a disqualified organization (see below) and is described in:

1. Section 170(b)(1)(A)(ii) (relating to educational institutions),
2. Section 170(b)(1)(A)(iii) (relating to hospitals and medical research organizations),
3. Section 170(b)(1)(A)(iv) (relating to organizations supporting government schools),
4. Section 170(b)(1)(A)(v) (relating to organizations publicly supported by charitable contributions),
5. Section 509(a)(2) (relating to organizations publicly supported by admissions, sales, etc.), or
6. Section 509(a)(3) (relating to organizations supporting certain types of public charities other than those section 509(a)(3) organizations that support section 501(c)(4), (5), or (6) organizations).

**Disqualified Organizations.**—The following types of organizations are not permitted to make the election:

- a. Section 170(b)(1)(A)(i) organizations (relating to churches),
- b. An integrated auxiliary of a church or of a convention or association of churches, or
- c. A member of an affiliated group of organizations if one or more members of such group is described in a or b of this paragraph

**Affiliated Organizations.**—Organizations are members of an affiliated group of organizations only if (1) the governing instrument of one such organization requires it to be bound by the decisions of the other organization on legislative issues, or (2) the governing board of one such organization includes persons (i) who are specifically designated representatives of another such

organization or are members of the governing board, officers, or paid executive staff members of such other organization, and (ii) who, by aggregating their votes, have sufficient voting power to cause or prevent action on legislative issues by the first such organization.

For more details, see section 4911 and section 501(h).

**Note:** A private foundation (including a private operating foundation) is not an eligible organization.

**Where To File.**—Mail Form 5768 to the applicable Internal Revenue Service Center listed below.

If the organization's principal office is located in:	Use this address:
Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee	Atlanta, GA 30301
Arizona, Colorado, Kansas, New Mexico, Oklahoma, Texas, Utah, Wyoming	Austin, TX 73201
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45209
Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington	Fresno, CA 93888
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Malvern, NY 00001
Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin	Kansas City, MO 64109
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, any U.S. possession, or foreign country	Philadelphia, PA 19255

**User Fee for Exempt Organization  
Determination Letter Request**

▶ Attach this form to determination letter application.  
(Form 8718 is NOT a determination letter application.)

For IRS Use Only

Control number \_\_\_\_\_  
Amount paid \_\_\_\_\_  
User fee screeners \_\_\_\_\_

1 Name of organization

Paralyzed Veterans of America

**Caution:** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

**2 Type of request.**

Fee

☐ Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
- A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years.

\$150

**Note:** If you checked box 2a, you must complete the Certification below.

**Certification.** Complete if you checked box 2a above.

I certify that the annual gross receipts of \_\_\_\_\_  
name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶

Title ▶

☒ Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
- A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years.

Application postmarked before July 1, 1993

\$ 375

Application postmarked after June 30, 1993

\$ 465

☐ Private foundation that has completed a section 507 termination and seeks a determination letter that it is now a public charity.

\$ 200

☐ Group exemption letters

\$ 500

**Instructions**

The law requires payment of a user fee with each application for a determination letter. The user fees are listed in item 2 above.

Check the box in item 2 for the type of application you are submitting. If you check box 2a, you must complete and sign the certification statement that appears under line 2a.

Attach to Form 8718 a check or money order payable to the Internal Revenue Service for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

To avoid delays, send the determination letter application and

Form 8718 to the applicable IRS address shown below. Use the address below even if a different address appears in another form or publication.

If the organization is in:

Send fee and request for determination letter to:

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont

Internal Revenue Service  
EP/EO Division  
P. O. Box 1680, GPO  
Brooklyn, NY 11202

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, any U.S. possession or foreign country

Internal Revenue Service  
EP/EO Division  
P. O. Box 17010  
Baltimore, MD 21203

Indiana, Kentucky, Michigan, Ohio, West Virginia

Internal Revenue Service  
EP/EO Division  
P. O. Box 3159  
Cincinnati, OH 45201

Arizona, Colorado, Kansas, Oklahoma, New Mexico, Texas, Utah, Wyoming

Internal Revenue Service  
EP/EO Division  
Mail Code 4950 DAL  
1100 Commerce Street  
Dallas, TX 75242

Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee

Internal Revenue Service  
EP/EO Division  
P. O. Box 941  
Atlanta, GA 30370

Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington

Internal Revenue Service  
EO Application  
EP/EO Division  
McCasin Industrial Park  
2 Cupans Circle  
Monterey Park, CA 91754-7406

Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin

Internal Revenue Service  
EP/EO Division  
230 S. Dearborn  
DPN 20-5  
Chicago, IL 60604

Attach Check or Money Order Here