

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

A For the **2021** calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable:

- ☒ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

PARALYZED VETERANS OF AMERICA

Doing business as

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

1875 EYE STREET, NW

Room/suite

1100

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

WASHINGTON, DC 20006

F Name and address of principal officer: **CHARLES BROWN**

SAME AS C ABOVE

D Employer identification number

13-1946868

E Telephone number

(800) 424-8200

G Gross receipts \$

144,825,033.

H(a) Is this a group return

for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ▶

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

J Website: ▶ **WWW.PVA.ORG**

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: **1947**

M State of legal domicile: **DC**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **SEE SCHEDULE O.**

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

3 Number of voting members of the governing body (Part VI, line 1a) **33**

4 Number of independent voting members of the governing body (Part VI, line 1b) **33**

5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) **265**

6 Total number of volunteers (estimate if necessary) **938**

7a Total unrelated business revenue from Part VIII, column (C), line 12 **119,948.**

7b Net unrelated business taxable income from Form 990-T, Part I, line 11 **0.**

Activities & Governance

Revenue

8 Contributions and grants (Part VIII, line 1h) **103,426,578.**

9 Program service revenue (Part VIII, line 2g) **344,038.**

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) **2,234,367.**

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) **20,399,375.**

12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) **1,143,777.**

Prior Year

103,426,578.

Current Year

104,618,164.

344,038.

213,895.

2,234,367.

20,399,375.

1,143,777.

1,815,000.

107,148,760.

127,046,434.

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) **6,830,815.**

14 Benefits paid to or for members (Part IX, column (A), line 4) **0.**

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) **22,108,314.**

16a Professional fundraising fees (Part IX, column (A), line 11e) **721,283.**

b Total fundraising expenses (Part IX, column (D), line 25) ▶ **56,100,186.**

6,830,815.

6,172,207.

0.

0.

22,108,314.

23,808,507.

721,283.

685,538.

63,663,282.

78,610,927.

93,323,694.

109,277,179.

13,825,066.

17,769,255.

Expenses

Net Assets or Fund Balances

20 Total assets (Part X, line 16) **100,103,221.**

21 Total liabilities (Part X, line 26) **8,771,812.**

22 Net assets or fund balances. Subtract line 21 from line 20 **91,331,409.**

Beginning of Current Year

End of Year

100,103,221.

109,268,565.

8,771,812.

10,406,144.

91,331,409.

98,862,421.

Part II Signature Block

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

Sign Here Signature of officer *Cheryl Topping* Date **5/10/2023**
CHERYL TOPPING, CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only Print/Type preparer's name **RICHARD J. LOCASTRO, CPA** Preparer's signature *Richard J. Locastro* Date **5/10/2023** Check if self-employed ☐ PTIN **P00288314**
Firm's name ▶ **GELMAN, ROSENBERG & FREEDMAN** Firm's EIN ▶ **52-1392008**
Firm's address ▶ **4550 MONTGOMERY AVE SUITE 800N** Phone no. **301-951-9090**
BETHESDA, MD 20814-2930

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

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

☒ X

- 1 Briefly describe the organization's mission:

SEE SCHEDULE O.

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
- ☐
- Yes
- ☒
- No

If "Yes," describe these new services on Schedule O.

- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?
- ☐
- Yes
- ☒
- No

If "Yes," describe these changes on Schedule O.

- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 14,399,082. including grants of \$ 80,175.) (Revenue \$ 16,340.)

PUBLIC EDUCATION - PARALYZED VETERANS OF AMERICA ENGAGES AND EDUCATES BOTH THE PUBLIC AND KEY DECISION MAKERS ABOUT THE CHALLENGES FACING VETERANS WITH SPINAL CORD INJURY AND THEIR FAMILIES - AND THE IMPORTANT SERVICES WE PROVIDE TO THESE BRAVE HEROES WHICH ALLOW THEM AND THEIR FAMILIES TO LEAD FULL AND PRODUCTIVE LIVES. WHETHER IT'S A JANITOR WHOSE DAD SERVED IN VIETNAM, THE DOCTOR WHO'S THINKING ABOUT SPECIALIZING IN SPINAL CORD INJURY MEDICINE, OR THE STUDENT WHO HAS NO VETERANS IN HER FAMILY, OUR PRINT AND E-PUBLICATIONS ARE DESIGNED TO GET THEM ALL TO THINK ABOUT THE CHALLENGES FACING PARALYZED AND DISABLED VETERANS - AND TO MAKE HELPING VETERANS PART OF THEIR LIFE'S MISSION. FOR EXAMPLE, THROUGH OUR CLINICAL PRACTICE GUIDELINES AND COMPANION CONSUMER GUIDES - ON ISSUES AS DIVERSE AS THE EARLY ACUTE

4b (Code:) (Expenses \$ 14,340,129. including grants of \$ 84,580.) (Revenue \$ 197,555.)

VA BENEFITS AND MEDICAL ADVOCACY SERVICES - EACH YEAR, OUR NATIONAL SERVICE OFFICERS (NSOS) HELP THOUSANDS OF VETERANS AND FAMILY MEMBERS OBTAIN THE BENEFITS THEY HAVE EARNED THROUGH THEIR MILITARY SERVICE OR THE SERVICE OF THEIR LOVED ONE. IN MANY CASES, OUR NSOS ARE ONE OF THE FIRST PEOPLE AT A VETERAN'S BEDSIDE AFTER INJURY, AND THEIR FIRST LINE OF CONTACT TO GETTING ASSISTANCE WITH HEALTH CARE AND BENEFITS' NEEDS.

IN FY 22, PARALYZED VETERANS OF AMERICA'S VETERANS BENEFITS STAFF SECURED \$232,836,314 IN NEW ANNUAL AND RETROACTIVE BENEFITS FOR OUR CLIENTS, INCLUDING \$15,542,720 IN PAYMENTS FOR AUTOMOBILE GRANTS AND \$52,648,283 IN PAYMENTS FOR SPECIALLY ADAPTED HOUSING (SAH) GRANTS.

4c (Code:) (Expenses \$ 4,828,666. including grants of \$ 4,828,666.) (Revenue \$)

CHAPTER AND COMMUNITY OUTREACH - PARALYZED VETERANS OF AMERICA THINKS NATIONALLY AND ACTS LOCALLY THROUGH OUR 33 CHAPTERS DOTTED ACROSS THE NATION. WHETHER IT'S HELPING NEWLY INJURED VETERANS GET THE HELP THEY NEED OR ADVOCATING FOR BARRIER FREE SPORTING FACILITIES, OUR CHAPTERS ARE TRUSTED MEMBERS OF THEIR COMMUNITIES WHO WORK TIRELESSLY TO "PAY IT FORWARD" AND TO GET THE WORD OUT ABOUT OUR SERVICES TO MILLIONS EVERY YEAR.

- 4d Other program services (Describe on Schedule O.)

(Expenses \$ 6,038,269. including grants of \$ 1,178,786.) (Revenue \$)4e Total program service expenses 39,606,146.

Form 990 (2021)

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	265
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	N/A
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	N/A
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	N/A
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	N/A
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	N/A
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	N/A
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	N/A

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

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 33 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 33		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9		X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **SEE SCHEDULE O**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
CHERYL TOPPING - (800) 424-8200
1875 EYE STREET, NW, 1100, WASHINGTON, DC 20006

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHERYL TOPPING CHIEF FINANCIAL OFFICER	40.00 8.00			X				218,085.	0.	37,500.
(2) WILLIAM BLAKE EXECUTIVE DIRECTOR	40.00 0.00			X				211,351.	0.	40,976.
(3) LEONARD SELFON GENERAL COUNSEL	40.00 0.00				X			188,349.	0.	16,059.
(4) DAVID FANNING SR. DIR. PLANNED & STRAT. FR	40.00 0.00				X			159,440.	0.	37,758.
(5) SHAUN CASTLE DEPUTY EXECUTIVE DIRECTOR	40.00 8.00			X				156,852.	0.	39,277.
(6) PETER GAYTAN ASSOCIATE EXECUTIVE DIRECTOR	40.00 0.00					X		152,751.	0.	37,466.
(7) ANDREW MCKENZIE DIRECTOR OF IT	40.00 0.00					X		145,917.	0.	36,711.
(8) MARK LICHTER DIRECTOR OF ARCHITECTURE	40.00 0.00					X		139,720.	0.	36,665.
(9) HEATHER ANSLEY ASSOCIATE EXECUTIVE DIRECTOR	40.00 0.00					X		150,085.	0.	19,420.
(10) LINDA BLAUHUT DEPUTY OF GENERAL COUNSEL	40.00 0.00					X		144,522.	0.	19,415.
(11) DAVID ZURFLUH NAT'L PRES/CEO, THEN IMMED. PAST PRE	40.00 8.00			X				64,000.	0.	1,530.
(12) CHARLES BROWN SR. VP, THEN NAT'L PRES & CEO (TRANS	35.00 8.00			X				56,500.	0.	0.
(13) TOM WHEATON TREASURER	35.00 0.00			X				8,500.	0.	0.
(14) TAMMY JONES VICE PRESIDENT	35.00 0.00			X				8,500.	0.	0.
(15) MARCUS MURRAY SECRETARY	35.00 0.00			X				8,498.	0.	0.
(16) ROBERT THOMAS VICE PRESIDENT	35.00 0.00			X				8,498.	0.	0.
(17) HACK ALBERTSON VICE PRESIDENT	35.00 0.00			X				8,498.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MICHAEL NEGRETE DIR., NEW ENGLAND, THEN VP (TRANS. @	35.00 0.00			X				4,500.	0.	0.
(19) JOSUE CORDOVA DIR., VAUGHAN, THEN VP (TRANS. @ 7/2	35.00 0.00			X				4,500.	0.	0.
(20) LESLIE CRAADOCK DIRECTOR, ARIZONA	20.00 0.00	X						0.	0.	0.
(21) REESE LEVASSEUR DIRECTOR, BAY AREA & WESTERN	20.00 0.00	X						0.	0.	0.
(22) CHERYL LEWIS DIRECTOR, BAYOU GULF STATES	20.00 4.00	X						0.	0.	0.
(23) DOUG BECKLEY DIRECTOR, BUCKEYE	20.00 0.00	X						0.	0.	0.
(24) RICHARD JOHNSON DIRECTOR, CAL-DIEGO	20.00 0.00	X						0.	0.	0.
(25) JOSE REYNOSO DIRECTOR, CALIFORNIA	20.00 0.00	X						0.	0.	0.
(26) CRAIG ENENBACH DIRECTOR, CENTRAL FLORIDA	20.00 0.00	X						0.	0.	0.
1b Subtotal								1,839,066.	0.	322,777.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,839,066.	0.	322,777.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **33**

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
EDGE DIRECT LLC 3030 WATERVIEW AVE, BALTIMORE, MD 21230	GIFT/MAIL PROGRAM	51,582,596.
U.S. POSTMASTER, 900 BRENTWOOD ROAD, NW, WASHINGTON, DC 20001	MAIL DELIVERY	2,598,279.
AEGIS PREMIER TECH P.O. BOX 840, TULSA, OK 74101	DATA MANAGEMENT	1,515,105.
AEGIS PROCESSING SOLUTIONS 240 SE MADISON STREET, TOPEKA, KS 66607	GIFT/MAIL PROGRAM	1,091,366.
LAKE GROUP MEDIA, INC. 1 BRYRAM BROOK LANE, ARMONK, NY 10504	DATA MANAGEMENT	1,064,831.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **81**

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) ANN ADAIR DIRECTOR, COLONIAL	20.00 4.00	X						0.	0.	0.
(28) REDZUAN RAZAK DIRECTOR, FLORIDA	20.00 0.00	X						0.	0.	0.
(29) STEPHEN BUSH DIRECTOR, FLORIDA GULF COAST	20.00 0.00	X						0.	0.	0.
(30) STANLEY BROWN DIRECTOR, GATEWAY	20.00 0.00	X						0.	0.	0.
(31) DAVID NELSON DIRECTOR, GREAT PLAINS	20.00 0.00	X						0.	0.	0.
(32) KENNETH LLOYD DIRECTOR, IOWA	20.00 0.00	X						0.	0.	0.
(33) ROY GRAY DIRECTOR, KENTUCKY-INDIANA	20.00 0.00	X						0.	0.	0.
(34) WILLIAM JAKOVAC DIRECTOR, KEYSTONE	20.00 0.00	X						0.	0.	0.
(35) MELVIN HASENYAGER DIRECTOR, LONE STAR	20.00 0.00	X						0.	0.	0.
(36) ROBERT VANCE DIRECTOR, MICHIGAN	20.00 0.00	X						0.	0.	0.
(37) ALPHONSO LOPEZ DIRECTOR, MID-AMERICA	20.00 0.00	X						0.	0.	0.
(38) JEFF DOLEZAL DIRECTOR, MID-ATLANTIC	20.00 0.00	X						0.	0.	0.
(39) CINDY MCINTOSH DIRECTOR, MID-SOUTH	20.00 0.00	X						0.	0.	0.
(40) TODD KEMERY DIRECTOR, MINNESOTA	20.00 0.00	X						0.	0.	0.
(41) IZZY ABASS DIRECTOR, MOUNTAIN STATES	20.00 4.00	X						0.	0.	0.
(42) DAN KAMINSKI DIRECTOR, NEVADA	20.00 0.00	X						0.	0.	0.
(43) BRADFORD CARLSON DIRECTOR, NEW ENGLAND (FROM 7/21)	20.00 0.00	X						0.	0.	0.
(44) MICHAEL OLSON DIRECTOR, NORTH CENTRAL	20.00 0.00	X						0.	0.	0.
(45) MIKE PARTRIDGE DIRECTOR, NORTHWEST	20.00 0.00	X						0.	0.	0.
(46) WILLIAM GRAY DIRECTOR, OREGON	20.00 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a 8,163.				
	b	Membership dues	1b				
	c	Fundraising events	1c 1,170,980.				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e 201,240.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 103,237,781.				
	g	Noncash contributions included in lines 1a-1f	1g \$ 1,139,962.				
	h	Total. Add lines 1a-1f		104618164.			
	Program Service Revenue	Business Code					
2 a		PARAPLEGIA NEWS	511120	77,169.	5,200.	71,969.	
b		VETERANS LEGAL SERVICES	900090	68,941.	68,941.		
c		SPORTS 'N SPOKES	511120	51,445.	3,466.	47,979.	
d		INFORMATION PUBLICATIONS	900090	16,340.	16,340.		
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		213,895.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,495,034.			1495034.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties		1,290,341.			1290341.
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	6a		27,125.				
	b	Less: rental expenses	6b	0.			
	c	Rental income or (loss)	6c	27,125.			
	d	Net rental income or (loss)		27,125.			27,125.
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	7a		13,653,095.	23000000.			
	b	Less: cost or other basis and sales expenses	7b	13,578,470.	4170284.		
	c	Gain or (loss)	7c	74,625.	18829716.		
	d	Net gain or (loss)		18,904,341.			18904341.
8 a	Gross income from fundraising events (not including \$ 1,170,980. of contributions reported on line 1c). See Part IV, line 18						
8a		39,445.					
b	Less: direct expenses	8b	29,845.				
c	Net income or (loss) from fundraising events		9,600.			9,600.	
9 a	Gross income from gaming activities. See Part IV, line 19						
9a							
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
10a							
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code						
	11 a	REIMBURSEMENT REVENUE	900099	336,686.			336,686.
	b	MISCELLANEOUS INCOME	900099	151,248.			151,248.
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d		487,934.				
12	Total revenue. See instructions		127046434.	93,947.	119,948.	22214375.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	6,172,207.	6,172,207.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,370,996.		1,165,517.	205,479.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	17,120,671.	13,395,128.	2,030,151.	1,695,392.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	841,565.	437,528.	345,969.	58,068.
9 Other employee benefits	3,413,810.	1,722,518.	1,451,452.	239,840.
10 Payroll taxes	1,061,465.	517,314.	463,952.	80,199.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17	685,538.			685,538.
f Investment management fees	283,644.		283,644.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	5,277,552.	1,619,201.	1,175,041.	2,483,310.
12 Advertising and promotion	7,780,600.	808,363.	1,194,616.	5,777,621.
13 Office expenses	466,905.	362,471.	85,333.	19,101.
14 Information technology	976,209.	764,949.	152,924.	58,336.
15 Royalties				
16 Occupancy	463,868.	203,080.	250,956.	9,832.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,471,661.	1,069,301.	1,080,888.	321,472.
20 Interest	11,882.		11,882.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	648,160.	247,718.	95,696.	304,746.
23 Insurance	515,817.		515,817.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MAIL PROGRAM	56,607,229.	11,873,613.	1,466,426.	43,267,190.
b OTHER EXPENSES	1,853,135.	20,789.	1,327,536.	504,810.
c EQUIPMENT LEASES	349,847.	132,060.	217,787.	
d DUES, LIC., & SUBS.	344,421.	53,825.	82,140.	208,456.
e All other expenses	559,997.	206,081.	173,120.	180,796.
25 Total functional expenses. Add lines 1 through 24e	109,277,179.	39,606,146.	13,570,847.	56,100,186.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)	42,273,420.	11,873,613.	1,466,426.	28,933,381.

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	14,073,892.	1	14,085,964.
	2 Savings and temporary cash investments	506,000.	2	1,697,088.
	3 Pledges and grants receivable, net	7,551,729.	3	10,565,958.
	4 Accounts receivable, net	930,484.	4	1,025,385.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	8,000,000.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,288,280.	9	980,345.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 7,442,147.		
	b Less: accumulated depreciation	10b 6,064,986.	10c	1,377,161.
	11 Investments - publicly traded securities	69,477,708.	11	70,580,738.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	4,088,245.	15	955,926.
16 Total assets. Add lines 1 through 15 (must equal line 33)	100,103,221.	16	109,268,565.	
Liabilities	17 Accounts payable and accrued expenses	6,414,916.	17	7,827,949.
	18 Grants payable		18	
	19 Deferred revenue	1,074,075.	19	1,580,908.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,282,821.	25	997,287.
	26 Total liabilities. Add lines 17 through 25	8,771,812.	26	10,406,144.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	87,284,192.	27	93,981,331.
	28 Net assets with donor restrictions	4,047,217.	28	4,881,090.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	91,331,409.	32	98,862,421.
33 Total liabilities and net assets/fund balances	100,103,221.	33	109,268,565.	

Form 990 (2021)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	127,046,434.
2	Total expenses (must equal Part IX, column (A), line 25)	2	109,277,179.
3	Revenue less expenses. Subtract line 2 from line 1	3	17,769,255.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	91,331,409.
5	Net unrealized gains (losses) on investments	5	-10,238,243.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	98,862,421.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

PARALYZED VETERANS OF AMERICA

Employer identification number

13-1946868

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	100912178	88284522.	88814016.	103426578	104618164	486055458
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	1011838.	961,456.	973,895.	969,343.	1221745.	5138277.
4 Total. Add lines 1 through 3	101924016	89245978.	89787911.	104395921	105839909	491193735
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						10529900.
6 Public support. Subtract line 5 from line 4.						480663835

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	101924016	89245978.	89787911.	104395921	105839909	491193735
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3062835.	2587859.	2338570.	2207390.	2812500.	13009154.
9 Net income from unrelated business activities, whether or not the business is regularly carried on					9,600.	9,600.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	37,906.	195,705.	114,076.	55,900.	487,934.	891,521.
11 Total support. Add lines 7 through 10						505104010
12 Gross receipts from related activities, etc. (see instructions)					12	931,898.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	95.16 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	95.22 %
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Schedule A (Form 990) 2021

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

	Yes	No
2a		
2b		
3a		
3b		

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

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

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

Section A - Adjusted Net Income

		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount

		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount

			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2021

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

Schedule A (Form 990) 2021

Part VI

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

Schedule B

(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

PARALYZED VETERANS OF AMERICA

Employer identification number

13-1946868

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization PARALYZED VETERANS OF AMERICA	Employer identification number 13-1946868
--	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>4,000,000.</u>	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
PARALYZED VETERANS OF AMERICA	13-1946868

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization PARALYZED VETERANS OF AMERICA	Employer identification number 13-1946868
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

**Open to Public
Inspection**

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

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

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

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

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

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

Name of organization PARALYZED VETERANS OF AMERICA	Employer identification number 13-1946868
--	---

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ▶ \$

3 Volunteer hours for political campaign activities ▶ \$

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527
exempt function activities ▶ \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,
line 17b ▶ \$

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

Schedule C (Form 990) 2021

LHA

132041 11-03-21

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

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		22,778.													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		340,408.													
c Total lobbying expenditures (add lines 1a and 1b)		363,186.													
d Other exempt purpose expenditures		108862932.													
e Total exempt purpose expenditures (add lines 1c and 1d)		109226118.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		1,000,000.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)		250,000.													
h Subtract line 1g from line 1a. If zero or less, enter -0-		0.													
i Subtract line 1f from line 1c. If zero or less, enter -0-		0.													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	424,235.	436,368.	350,560.	363,186.	1,574,349.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column(e))					1,500,000.
f Grassroots lobbying expenditures	152,758.	140,234.	37,735.	22,778.	353,505.

Schedule C (Form 990) 2021

2021.05080 PARALYZED VETERANS OF AME 25040 1

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**▶ **Attach to Form 990.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021**Open to Public Inspection**

Name of the organization

PARALYZED VETERANS OF AMERICA

Employer identification number

13-1946868

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

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

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

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

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

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

Schedule D (Form 990) 2021

132051 10-28-21

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

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

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

(i) Unrelated organizations

(ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		7,442,147.	6,064,986.	1,377,161.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,377,161.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) FINANCE LEASE LIABILITY	261,065.
(3) DUE TO AFFILIATES	49,535.
(4) OPERATING LEASE LIABILITY	686,687.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	997,287.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☒

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

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

1	Total revenue, gains, and other support per audited financial statements	1	151,653,905.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-10,238,243.
b	Donated services and use of facilities	2b	35,099,513.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	29,845.
e	Add lines 2a through 2d	2e	24,891,115.
3	Subtract line 2e from line 1	3	126,762,790.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	283,644.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	283,644.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	127,046,434.

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

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

1	Total expenses and losses per audited financial statements	1	144,122,893.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	35,099,513.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	29,845.
e	Add lines 2a through 2d	2e	35,129,358.
3	Subtract line 2e from line 1	3	108,993,535.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	283,644.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	283,644.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	109,277,179.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

FOR THE YEAR ENDED JUNE 30, 2022, PVA HAS DOCUMENTED ITS CONSIDERATION OF FASB ASC 740-10, INCOME TAXES, THAT PROVIDES GUIDANCE FOR REPORTING UNCERTAINTY IN INCOME TAXES AND HAS DETERMINED THAT NO MATERIAL UNCERTAIN TAX POSITIONS QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE CONSOLIDATED FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

EVENT EXPENSES NETTED AGAINST REVENUE ON PART VIII, LINE 8B 29,845.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

EVENT EXPENSES NETTED AGAINST REVENUE ON PART VIII, LINE 8B 29,845.

Schedule D (Form 990) 2021		Individual
Part XIII	Supplemental Information	(continued)

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

PARALYZED VETERANS OF AMERICA

Employer identification number

13-1946868

Part I

Fundraising Activities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

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

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
EDGE DIRECT LLC - 3030 WATERVIEW AVENUE, BALTIMORE,	DIRECT MAIL		X	76,464,803.	648,668.	75,816,135.
CHARITABLE ADULT RIDES & SERVICES - 4669 MURPHY CANYON	CAR DONATIONS		X	222,890.	36,870.	186,020.
Total				76,687,693.	685,538.	76,002,155.

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

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

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

Schedule G (Form 990) 2021

SEE PART IV FOR CONTINUATIONS

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		NVWG (event type)	GALA (event type)	NONE (total number)	
Revenue	1	Gross receipts	640,975.	569,450.	1,210,425.
	2	Less: Contributions	626,839.	544,141.	1,170,980.
	3	Gross income (line 1 minus line 2)	14,136.	25,309.	39,445.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	3,000.		3,000.
	7	Food and beverages	14,136.	12,212.	26,348.
	8	Entertainment			
	9	Other direct expenses		497.	497.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			29,845.
	11	Net income summary. Subtract line 10 from line 3, column (d)			9,600.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
Revenue	1	Gross revenue				
	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain:

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► _____

Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party:

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: EDGE DIRECT LLC

(I) ADDRESS OF FUNDRAISER: 3030 WATERVIEW AVENUE, BALTIMORE, MD 21230

(I) NAME OF FUNDRAISER: CHARITABLE ADULT RIDES & SERVICES

(I) ADDRESS OF FUNDRAISER:

4669 MURPHY CANYON ROAD, SUITE 200, SAN DIEGO, CA 92122

Part IV		Supplemental Information (continued)
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SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

PARALYZED VETERANS OF AMERICA

Employer identification number
13-1946868

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
PVA SPINAL CORD RESEARCH FOUNDATION - 1875 I ST, NW, SUITE 1100 - WASHINGTON, DC 20006	52-1064398	501(C)(3)	800,000.	0.			RESEARCH GRANT
PVA EDUCATION & TRAINING FOUNDATION - 1875 I ST, NW, SUITE 1100 - WASHINGTON, DC 20006	94-2733585	501(C)(3)	350,000.	0.			RESEARCH GRANT
ARIZONA CHAPTER PVA 5015 N. 7TH AVENUE, SUITE 2 PHOENIX, AZ 85013	25-7174799	501(C)(3)	145,000.	0.			CHAPTER GRANT
BAY AREA & WESTERN CHAPTER PVA 3801 MIRANDA AVENUE PALO ALTO, CA 94304	94-6132553	501(C)(3)	145,000.	0.			CHAPTER GRANT
BAYOU GULF STATES CHAPTER PVA 15489 DEDEAUX ROAD GULFPORT, MS 39503	72-1030827	501(C)(3)	145,000.	0.			CHAPTER GRANT
BENEFICIAL DESIGNS, INC. 2240 MERIDAN BLVD, SUITE C MINDEN, NV 89423	88-0479254	501(C)(3)	30,000.	0.			RESEARCH GRANT

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ **36.**
- 3** Enter total number of other organizations listed in the line 1 table ▶ **0.**

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

Schedule I (Form 990) 2021

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BUCKEYE CHAPTER PVA 26250 EUCLID AVE., SUITE 115 EUCLID, OH 44132	23-7193597	501(C)(3)	145,000.	0.			CHAPTER GRANT
CAL DIEGO CHAPTER PVA VAMC, 3550 LA JOLLA VILLAGE DRIVE SAN DIEGO, CA 92161	95-3691162	501(C)(3)	145,000.	0.			CHAPTER GRANT
CALIFORNIA CHAPTER PVA 5901 E. SEVENTH STREET LONG BEACH, CA 90822	95-6089203	501(C)(3)	145,000.	0.			CHAPTER GRANT
CENTRAL FLORIDA CHAPTER PVA 2711 SOUTH DESIGN COURT SANFORD, FL 32773	59-1793434	501(C)(3)	145,000.	0.			CHAPTER GRANT
COLONIAL CHAPTER PVA 356 E. MAIN STREET, SUITE 103 NEWARK, DE 19711	23-7099908	501(C)(3)	145,000.	0.			CHAPTER GRANT
FLORIDA CHAPTER PVA 3799 N. ANDREWS AVENUE FT. LAUDERDALE, FL 33309	59-1731533	501(C)(3)	145,000.	0.			CHAPTER GRANT
FLORIDA GULF COAST CHAPTER PVA 15435 NORTH FLORIDA AVENUE TAMPA, FL 33613	23-7037565	501(C)(3)	145,000.	0.			CHAPTER GRANT
FLORIDA GULF COAST CHAPTER PVA 15435 NORTH FLORIDA AVENUE TAMPA, FL 33613	23-7037565	501(C)(3)	7,500.	0.			SPORTS GRANT
GATEWAY CHAPTER PVA 1311 LINDBERGH PLAZA CENTER ST. LOUIS, MO 63132	51-0217506	501(C)(3)	145,000.	0.			CHAPTER GRANT

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GREAT PLAINS CHAPTER PVA 7612 MAPLE STREET OMAHA, NE 68134	23-7193599	501(C)(3)	145,000.	0.			CHAPTER GRANT
IOWA CHAPTER PVA 3703 1/2 DOUGLAS AVENUE DES MOINES, IA 50310	42-1320922	501(C)(3)	145,000.	0.			CHAPTER GRANT
IOWA CHAPTER PVA 3703 1/2 DOUGLAS AVENUE DES MOINES, IA 50310	42-1320922	501(C)(3)	12,500.	0.			SPORTS GRANT
KENTUCKY/INDIANA CHAPTER PVA 1030 GOSS AVENUE LOUISVILLE, KY 40217	61-1123112	501(C)(3)	145,000.	0.			CHAPTER GRANT
KENTUCKY/INDIANA CHAPTER PVA 1030 GOSS AVENUE LOUISVILLE, KY 40217	61-1123112	501(C)(3)	8,740.	0.			SPORTS GRANT
KEYSTONE CHAPTER PVA 1113 MAIN STREET PITTSBURGH, PA 15215	25-1291634	501(C)(3)	145,000.	0.			CHAPTER GRANT
LONE STAR CHAPTER PVA 3925 FOREST LANE GARLAND, TX 75042	74-6077762	501(C)(3)	145,000.	0.			CHAPTER GRANT
MICHIGAN CHAPTER PVA 40550 GRAND RIVER AVENUE NOVI, MI 48375	38-6120911	501(C)(3)	145,000.	0.			CHAPTER GRANT
MID AMERICA CHAPTER PVA 6108 NW 63RD STREET, SUITE A OKLAHOMA CITY, OK 73132	73-1100787	501(C)(3)	145,000.	0.			CHAPTER GRANT

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MID AMERICA CHAPTER PVA 6108 NW 63RD STREET, SUITE A OKLAHOMA CITY, OK 73132	73-1100787	501(C)(3)	8,390.	0.			ONE-TIME BOD APPROVED GRANT
MID-SOUTH CHAPTER PVA 1030 JEFFERSON AVENUE, ROOM 20100 MEMPHIS, TN 38104	62-6042046	501(C)(3)	145,000.	0.			CHAPTER GRANT
MINNESOTA CHAPTER PVA 1 VETERANS DRIVE, SCI - 238 MINNEAPOLIS, MN 55417	41-1722452	501(C)(3)	145,000.	0.			CHAPTER GRANT
MOUNTAIN STATES CHAPTER PVA 12200 E. ILLIFF AVE., SUITE 107 AURORA, CO 80014	84-6036190	501(C)(3)	145,000.	0.			CHAPTER GRANT
NEVADA CHAPTER PVA 704 SOUTH JONES BLVD. LAS VEGAS, NV 89107	31-1647467	501(C)(3)	145,000.	0.			CHAPTER GRANT
NEW ENGLAND CHAPTER PVA 1208 VFW PKWY, SUITE 301 WEST ROXBURY, MA 02132	04-6112881	501(C)(3)	145,000.	0.			CHAPTER GRANT
NORTH CENTRAL CHAPTER PVA 209 NORTH GARFIELD AVENUE SIOUX FALLS, SD 57104	46-0359947	501(C)(3)	145,000.	0.			CHAPTER GRANT
NORTHWEST CHAPTER PVA 616 SW 152ND STREET, SUITE B BURIEN, WA 98166	91-1017716	501(C)(3)	145,000.	0.			CHAPTER GRANT
OREGON CHAPTER PVA 370 SILVERTON ROAD NE SALEM, OR 97305	93-0713859	501(C)(3)	145,000.	0.			CHAPTER GRANT

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PUERTO RICO CHAPTER PVA 812 MOLUCA STREET URB COUNTRY CLUB SAN JUAN, PR 00924	66-0346980	501(C)(3)	145,000.	0.			CHAPTER GRANT
SOUTHEASTERN CHAPTER PVA 4010 DEANE BRIDGE ROAD HEPHZIBAH, GA 30815	58-6055069	501(C)(3)	142,041.	0.			CHAPTER GRANT
SOUTHEASTERN CHAPTER PVA 4010 DEANE BRIDGE ROAD HEPHZIBAH, GA 30815	58-6055069	501(C)(3)	7,905.	0.			SPORTS GRANT
TEXAS CHAPTER PVA 2656 SOUTH LOOP WEST, SUITE 130 HOUSTON, TX 77054	74-6077762	501(C)(3)	145,000.	0.			CHAPTER GRANT
VA/MID-ATLANTIC CHAPTER PVA 11620 BUSY STREET NORTH CHESTERFIELD, VA 23236	54-0653585	501(C)(3)	145,000.	0.			CHAPTER GRANT
VA/MID-ATLANTIC CHAPTER PVA 11620 BUSY STREET NORTH CHESTERFIELD, VA 23236	54-0653585	501(C)(3)	19,819.	0.			SPORTS GRANT
VAUGHAN CHAPTER PVA 2235 ENTERPRISE DRIVE, SUITE 3501 WESTCHESTER, IL 60154	36-6156638	501(C)(3)	145,000.	0.			CHAPTER GRANT
VAUGHAN CHAPTER PVA 2235 ENTERPRISE DRIVE, SUITE 3501 WESTCHESTER, IL 60154	36-6156638	501(C)(3)	16,540.	0.			ONE-TIME BOD APPROVED GRANT
WEST VIRGINIA CHAPTER PVA 336 CAMPBELL CREEK DRIVE CHARLESTON, WV 25306	55-0718655	501(C)(3)	145,000.	0.			CHAPTER GRANT

Schedule I (Form 990)

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

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

PART I, LINE 2:

CHAPTER GRANTS - ALL 33 CHAPTERS OF PVA MUST PROVIDE A YEARLY BUDGET,
AUDITED FINANCIAL STATEMENTS AND COPY OF THE CHAPTER 990. THE NATIONAL
ORGANIZATION ALSO INVESTIGATES ANY CHAPTER IF THERE IS ANY QUESTION RAISED
ON THE ADMINISTRATION OF THE CHAPTER.

RESEARCH GRANTS - RESEARCH GRANTS ARE APPROVED BY THE PVA BOARD OF
DIRECTORS. THE PVA DIRECTOR OF RESEARCH MONITORS THE GRANTS AND GIVES
REPORTS TO THE BOARD OF DIRECTORS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

- For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ► Attach to Form 990.
 ► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

PARALYZED VETERANS OF AMERICA

Employer identification number

13-1946868

Part I Questions Regarding Compensation

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input checked="" type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

Yes No

- b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

1b X

- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

2 X

- 3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

- 4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?

4a X

- b** Participate in or receive payment from a supplemental nonqualified retirement plan?

4b X

- c** Participate in or receive payment from an equity-based compensation arrangement?

4c X

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

- 5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?

5a X

- b** Any related organization?

5b X

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

- 6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?

6a X

- b** Any related organization?

6b X

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

- 7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

7 X

- 8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

8 X

- 9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

9

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

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) CHERYL TOPPING CHIEF FINANCIAL OFFICER	(i)	215,585.	2,500.	0.	12,977.	24,523.	255,585.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) WILLIAM BLAKE EXECUTIVE DIRECTOR	(i)	208,851.	2,500.	0.	12,720.	28,256.	252,327.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) LEONARD SELFON GENERAL COUNSEL	(i)	185,849.	2,500.	0.	5,639.	10,420.	204,408.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) DAVID FANNING SR. DIR. PLANNED & STRAT. FR	(i)	156,940.	2,500.	0.	9,600.	28,158.	197,198.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) SHAUN CASTLE DEPUTY EXECUTIVE DIRECTOR	(i)	154,352.	2,500.	0.	9,450.	29,827.	196,129.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) PETER GAYTAN ASSOCIATE EXECUTIVE DIRECTOR	(i)	150,251.	2,500.	0.	9,210.	28,256.	190,217.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) ANDREW MCKENZIE DIRECTOR OF IT	(i)	143,417.	2,500.	0.	8,455.	28,256.	182,628.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) MARK LICHTER DIRECTOR OF ARCHITECTURE	(i)	137,220.	2,500.	0.	8,507.	28,158.	176,385.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) HEATHER ANSLEY ASSOCIATE EXECUTIVE DIRECTOR	(i)	147,585.	2,500.	0.	9,000.	10,420.	169,505.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) LINDA BLAUHUT DEPUTY OF GENERAL COUNSEL	(i)	142,022.	2,500.	0.	8,677.	10,738.	163,937.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A:

ALL OF PVA'S BOARD MEMBERS AND CORPORATE OFFICERS ARE ALSO MEMBERS OF PVA.

AS SUCH, OUR TRAVEL POLICIES ALLOW FOR AN ATTENDANT TO ACCOMPANY THOSE

BOARD MEMBERS AND CORPORATE OFFICERS FOR THEIR MEDICAL NEEDS.

PART I, LINE 7:

SEE PART II, COLUMN (II) FOR BONUS PAYMENTS RECEIVED DURING THE YEAR.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2021

**Open to Public
Inspection**

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization

PARALYZED VETERANS OF AMERICA

Employer identification number

13-1946868

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		284,290.	MARKET VALUE
6 Cars and other vehicles	X	150	222,890.	BLUE BOOK AND MARKET
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	19	632,782.	MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ()				
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it
must hold for at least three years from the date of the initial contribution, and which isn't required to be used for
exempt purposes for the entire holding period?

	Yes	No
30a		X
31	X	
32a	X	
33		

b If "Yes," describe the arrangement in Part II.

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

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,
describe in Part II.

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

Schedule M (Form 990) 2021

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

SCHEDULE M, LINE 32B:

PVA CONDUCTS A CAR DONATION PROGRAM RUN BY INSURANCE AUTO AUCTION, A PROFESSIONAL FUNDRAISER. INSURANCE AUTO AUCTION RECEIVED VEHICLES ON BEHALF OF PVA AND SOLD THEM FOR CASH. PVA ALSO USES A THIRD PARTY ORGANIZATION TO SOLICIT DONATIONS OF CLOTHING FROM WHICH PVA RECEIVES NET PROCEEDS IN CASH.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

PARALYZED VETERANS OF AMERICA

Employer identification number

13-1946868

FORM 990, PART I, LINE 1

PARALYZED VETERANS OF AMERICA (PARALYZED VETERANS) IS THE ONLY
CONGRESSIONALLY CHARTERED VETERANS SERVICE ORGANIZATION DEDICATED
SOLELY TO THE BENEFIT AND REPRESENTATION OF VETERANS WITH SPINAL CORD
INJURY OR DISEASE. FOR OVER 70 YEARS, WE HAVE ENSURED THAT VETERANS
RECEIVE THE BENEFITS EARNED THROUGH THEIR SERVICE TO OUR NATION;
MONITORED THEIR CARE IN VA SPINAL CORD INJURY UNITS; AND FUNDED
RESEARCH AND EDUCATION IN THE SEARCH FOR A CURE AND IMPROVED CARE FOR
INDIVIDUALS WITH PARALYSIS.

AS A PARTNER FOR LIFE, PARALYZED VETERANS ALSO DEVELOPS TRAINING AND
CAREER SERVICES, WORKS TO ENSURE ACCESSIBILITY IN PUBLIC BUILDINGS AND
SPACES, PROVIDES HEALTH AND REHABILITATION OPPORTUNITIES THROUGH SPORTS
AND RECREATION AND ADVOCATES FOR VETERANS AND ALL PEOPLE WITH
DISABILITIES. WITH MORE THAN 70 OFFICES AND 33 CHAPTERS, PARALYZED
VETERANS SERVICES VETERANS, THEIR FAMILIES, AND THEIR CAREGIVERS IN ALL
50 STATES, THE DISTRICT OF COLUMBIA AND PUERTO RICO.

PARALYZED VETERANS WORKS TO POSITIVELY CHANGE LIVES AND BUILD BRIGHTER
FUTURES FOR OUR NATION'S VETERANS WITH DISABILITIES AND THEIR FAMILIES
THROUGH OUR BROAD RANGE OF SERVICES AND EXPERTISE.

WHETHER IT'S FIGHTING FOR QUALITY OF HEALTH CARE AND DECENT BENEFITS
FOR ALL WHO SERVED, PROVIDING OPPORTUNITIES TO GET BACK INTO LIFE
THROUGH ADAPTIVE SPORTS, HELPING VETERANS WITH DISABILITIES GET GOOD
JOBS AND CAREERS, ADVANCING A BARRIER-FREE AMERICA, EDUCATING

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

Schedule O (Form 990) 2021

132211 11-11-21

Name of the organization

PARALYZED VETERANS OF AMERICA

Employer identification number

13-1946868

CLINICIANS ABOUT SPINAL CORD INJURY, OR INVESTING IN A CURE FOR PARALYSIS, PARALYZED VETERANS LEADS THE WAY IN EMPOWERING PEOPLE WITH DISABILITIES WITH EVERYTHING THEY NEED TO LIVE FULL AND PRODUCTIVE LIVES.

OUR HISTORY

IN 1946, PARALYZED VETERANS WAS FOUNDED BY A GROUP OF SERIOUSLY INJURED AMERICAN HEROES FROM THE "GREATEST GENERATION" OF WORLD WAR II. THEY CREATED A NON-PROFIT ORGANIZATION TO MEET THE CHALLENGES THAT THEY FACED BACK IN THE 1940S - FROM A MEDICAL COMMUNITY NOT READY TO TREAT THEM TO AN ENVIRONMENT WITH MANY BARRIERS FOR PEOPLE WHO USE WHEELCHAIRS. THIS INCLUDES LEADING THE CHARGE FOR THE LANDMARK AMERICANS WITH DISABILITIES ACT (1990), MAKING OUR NATION MORE ACCESSIBLE, AND FOR THE ADA AMENDMENTS (2008). FOR MORE THAN SEVEN DECADES, PARALYZED VETERANS' NATIONAL OFFICE AND OUR 33 CHAPTERS ACROSS THE NATION HAVE BEEN MAKING AMERICA A BETTER PLACE FOR ALL VETERANS AND PEOPLE WITH DISABILITIES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

MANAGEMENT OF ADULTS WITH SPINAL CORD INJURY TO BLADDER MANAGEMENT - WE LEAD THE WAY IN PROVIDING "GOLD STANDARD" PROFESSIONAL EDUCATION AND SELF-HELP INFORMATION TO HEALTH CARE PROFESSIONALS AND PATIENTS ALIKE. LAST YEAR ALONE, OUR GUIDELINES WERE USED BY THOUSANDS OF DOCTORS, NURSES, PSYCHOLOGISTS, SOCIAL WORKERS AND THERAPISTS, POTENTIALLY HELPING MILLIONS OF PEOPLE LIVING WITH SPINAL CORD INJURY/DISEASES (SCI/D).

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FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

IN FY 22, WE FILED 20,941 NEW ISSUES/CLAIMS AND SECURED 1,167 "SIGNIFICANT RETROACTIVE AWARDS" (OVER \$100,000). WE CONDUCTED 3,885 HOSPITAL AND OFFICE INTERVIEWS AND HAD OVER 148,920 CLIENT CONTACTS DURING THE YEAR.

MEDICAL SERVICES - THE PVA BENEFITS AND MEDICAL SERVICES TEAMS ENSURE THAT VETERANS WITH SPINAL CORD INJURY AND DISEASE (INCLUDING MULTIPLE SCLEROSIS AND AMYOTROPHIC LATERAL SCLEROSIS) HAVE ACCESS TO AND RECEIVE THE BEST MEDICAL CARE POSSIBLE THROUGH THE VHA SCI/D SYSTEM OF CARE.

THE PHYSICIANS AND NURSES THAT MAKE UP PVA'S MEDICAL SERVICES TEAM BRING TO THEIR WORK A WIDE VARIETY OF CLINICAL EXPERIENCE AND SUBJECT MATTER EXPERTISE IN SPINAL CORD INJURY AND DISEASE. THE TEAM CLOSELY COLLABORATES WITH PVA'S NATIONAL SERVICE OFFICERS AND HOSPITAL LEADERSHIP AT EVERY VETERANS ADMINISTRATION SCI/D CENTER AND LONG-TERM CARE CENTER TO SUPPORT BEST PRACTICES IN CARE, ADVOCATE FOR THE HEALTHCARE NEEDS OF PVA MEMBERS, AND FACILITATE CHANGE WHEN NEEDED TO IMPROVE CARE.

THE TEAM CONDUCTS ANNUAL SITE SURVEYS AT ALL 25 SCI/D CENTERS AND 6 LONG TERM CARE CENTERS ACROSS THE UNITED STATES TO ASSESS THE QUALITY OF CARE. AFTER EACH VISIT, FINDINGS AND RECOMMENDATIONS, ALONG WITH IDENTIFIED BEST PRACTICES AT THE CENTER ARE COMPILED INTO A SITE SURVEY REPORT AND SUBMITTED TO THE SECRETARY OF THE DEPARTMENT OF VETERANS AFFAIRS FOR REVIEW AND CONSIDERATION. COVID-19 VISITATION RESTRICTIONS WITHIN THE VAMCS REQUIRED THE TEAM TO CONDUCT THEIR SURVEYS VIRTUALLY AT EACH SITE IN 2021 AND PART OF 2022 TO ENSURE THIS IMPORTANT WORK

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CONTINUED. THE TEAM WILL RESUME IN-PERSON SURVEYS AS SOON AS THE
PANDEMIC RESTRICTIONS ARE LIFTED.

OUR DEDICATED CLINICAL STAFF CONTINUALLY WORKS TO EDUCATE THE COMMUNITY
AND INDIVIDUALS WITH SCI/D BY CONTRIBUTING ARTICLES COVERING TREATMENT
UPDATES, HEALTH PROMOTION AND DISEASE PREVENTION TO PN MAGAZINE AND THE
MEMBERS AT LARGE NEWSLETTER. EACH MEMBER OF THE MEDICAL SERVICES TEAM
REPRESENTS PVA BY COLLABORATING ON PANELS AND COMMITTEES OF RELATED
ORGANIZATIONS TO ADVANCE HEALTHCARE FOR VETERANS WITH SCI/D. TEAM
MEMBERS ALSO PARTICIPATE IN VARIOUS WEBINARS AND NATIONAL EVENTS
CONCERNING SCI/D AND VETERAN'S AFFAIRS. THE MEDICAL SERVICES STAFF
SERVES AS A RESOURCE FOR PVA'S NATIONAL SERVICE OFFICERS, MEMBERS AND
NATIONAL OFFICE STAFF FOR GUIDANCE TO EFFECT CHANGE FOR INDIVIDUAL
MEMBERS OR THE SYSTEM AS A WHOLE. THE TEAM ALSO ASSISTS PVA'S APPELLATE
OPERATIONS IN FILING APPEALS FOR SERVICE CONNECTION AND BENEFITS FOR
VETERANS.

VETERANS CAREER PROGRAM [FORMERLY PAVE] - PARALYZED VETERANS OF
AMERICA'S VETERANS CAREER PROGRAM PROVIDES CAREER ASSISTANCE AND
VOCATIONAL REHABILITATION SUPPORT TO TRANSITIONING SERVICE MEMBERS,
VETERANS, MILITARY SPOUSES AND CAREGIVERS ACROSS THE COUNTRY. IN FY22,
VETERANS CAREER PROGRAM STAFF PLACED 216 INDIVIDUALS IN MEANINGFUL
CAREER OPPORTUNITIES AND CARRIED AN ACTIVE CASELOAD OF NEARLY 850
CLIENTS. THE PROGRAM OPERATES THROUGH SEVEN LOCATIONS NATIONWIDE:
ATLANTA, MINNEAPOLIS, BOSTON, RICHMOND, SAN ANTONIO, SAN DIEGO, AND
WASHINGTON, D.C. SINCE THE INCEPTION OF THE PROGRAM, WE HAVE HELPED
MORE THAN 5,000 VETERANS, MILITARY SPOUSES AND CAREGIVERS FIND
MEANINGFUL EMPLOYMENT.

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THROUGH THE VETERANS CAREER PROGRAM, CLIENTS RECEIVE HIGH-TOUCH ENGAGEMENT AS THEY LOOK FOR MEANINGFUL VOLUNTEER OPPORTUNITIES, EDUCATION AND EMPLOYMENT. VETERANS CAREER PROGRAM STAFF WORK WITH ANY MEMBER OF THE MILITARY COMMUNITY WHO NEEDS OUR HELP, BUT WE SPECIALIZE IN ASSISTING THOSE VETERANS WITH BARRIERS TO EMPLOYMENT DUE TO CATASTROPHIC INJURY OR ILLNESS.

IN FY22, PVA CONTINUED TO OFFER THE VETERANS A CAREER LIVE VIRTUAL ENGAGEMENT PROGRAM. VETERANS CAREER LIVE BRIDGES THE GAP BETWEEN CAREER RESOURCES AND VETERANS WITH DISABILITIES WHO ARE NOT WILLING OR ABLE TO ATTEND TRADITIONAL HIRING EVENTS. THROUGH A SERIES OF INFORMAL VIRTUAL SESSIONS, VETERANS WITH DISABILITIES, THEIR FAMILY MEMBERS, AND THEIR CAREGIVERS ARE ABLE TO LEARN FROM CAREER EXPERTS AND NETWORK WITH EMPLOYERS AND INDUSTRY EXPERTS. IN FY22 PVA HOSTED 92 VETERANS CAREER LIVE SESSIONS FOR 11,207 MEMBERS OF THE VETERANS COMMUNITY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

ADVOCACY - PARALYZED VETERANS OF AMERICA'S GOVERNMENT RELATIONS PROGRAM FOCUSES ON POLICY PRIORITIES THAT AFFECT VETERANS WITH SPINAL CORD INJURIES AND DISORDERS. THROUGH OUR EFFORTS, WE IMPROVE THE LIVES OF VETERANS WITH CATASTROPHIC DISABILITIES AND ALL PEOPLE WITH DISABILITIES.

THE LEGISLATIVE PROGRAM FOCUSED ON POLICY PRIORITIES UNDER THE PURVIEW OF THE DEPARTMENT OF VETERANS AFFAIRS (VA) AND THE HOUSE AND SENATE VETERANS' AFFAIRS COMMITTEES. PROGRAM STAFF WORKED ON PROTECTING ACCESS TO VA'S SPECIALIZED HEALTH CARE SERVICES; EXPANDING ACCESS TO VA'S

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LONG-TERM SERVICES AND SUPPORTS; IMPROVING VA HEALTH CARE SERVICES AND BENEFITS FOR CATASTROPHICALLY DISABLED VETERANS AND THEIR SURVIVORS, INCLUDING HOME MODIFICATIONS, ADAPTED AUTOMOBILE BENEFITS, SURVIVOR BENEFITS, AND ASSISTED REPRODUCTIVE TECHNOLOGIES; AND INCREASING ACCESS TO VA HEALTH CARE AND BENEFITS FOR WOMEN VETERANS WITH SCI/D.

THE NATIONAL ADVOCACY PROGRAM FOCUSED ON EFFORTS TO IMPROVE THE LIVES OF OUR MEMBERS AS PEOPLE WITH DISABILITIES. PROGRAM STAFF WORKED ON IMPROVING ACCESS TO AIR TRAVEL FOR PEOPLE WITH DISABILITIES, INCLUDING ADDRESSING DAMAGE TO WHEELCHAIRS AND INJURIES TO WHEELCHAIR USERS, AND PROMOTING LEGISLATION THAT WILL IMPROVE EMPLOYMENT OPPORTUNITIES FOR PEOPLE WITH DISABILITIES. STAFF ALSO CONTINUED TO PARTICIPATE IN EFFORTS TO ENSURE PEOPLE WHO USE WHEELCHAIRS HAVE ACCESS TO AUTONOMOUS VEHICLES AND ALL PEOPLE WITH DISABILITIES ARE ABLE TO VOTE INDEPENDENTLY. ADDITIONALLY, STAFF FOCUSED ON EFFORTS TO STRENGTHEN AND ENHANCE SOCIAL SECURITY BENEFITS AND INCREASE COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT.

ARCHITECTURE - PVA'S ARCHITECTURE TEAM ENSURES STATE-OF-THE-ART HEALING FACILITIES FOR VETERANS WITH A SPINAL CORD INJURY OR DISEASE AT THE DEPARTMENT OF VETERANS AFFAIRS (VA) HOSPITALS. PVA'S STAFF OF LICENSED ARCHITECTS WORK DIRECTLY WITH THE VA AND DESIGN TEAMS ACROSS THE COUNTRY THROUGHOUT EACH DESIGN AND CONSTRUCTION PROCESS. THE ARCHITECTURE TEAM ALSO CONDUCTS TECHNICAL ASSESSMENTS OF THE CONDITION OF EXISTING VA MEDICAL CENTERS.

IN ADDITION TO HEALTH CARE FACILITIES, PVA'S ARCHITECTURE TEAM HAS BROUGHT ABOUT POSITIVE CHANGE AND FURTHERED ACCESSIBLE DESIGN IN ALL

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PUBLIC AND PRIVATE BUILDING TYPES. PVA ARCHITECTS SERVE ON COMMITTEES WHICH WRITE ACCESSIBILITY STANDARDS AND BUILDING CODES, AND WORK WITH CITIES AND MUNICIPALITIES TO IMPROVE ACCESS FOR ALL. THEY ALSO HELP ADVANCE ACCESSIBLE DESIGN THROUGH TEACHING, PUBLIC SPEAKING, SEMINARS AND PUBLICATIONS WHICH DEAL WITH ACCESSIBILITY ISSUES AND APPROACHES THAT ELIMINATE BARRIERS IN THE BUILT ENVIRONMENT.

EACH YEAR, PVA'S ARCHITECTS WORK DIRECTLY WITH OVER 100 HOMEOWNERS, BUILDING OWNERS, ARCHITECTS, AND CONTRACTORS REQUESTING HELP ON THEIR DESIGN AND CONSTRUCTION PROJECTS IN ORDER TO IMPROVE ACCESSIBILITY FOR THEMSELVES OR OTHERS WITH DISABILITIES. ALSO, THROUGH PRESENTING IN-PERSON AND VIRTUAL SEMINARS, PVA ARCHITECTS ASSIST APPROXIMATELY 4,500 ATTENDEES PER YEAR WITH THEIR ACCESSIBLE HOME RENOVATION PROJECTS.

PVA'S ARCHITECTS ALSO PROVIDE TECHNICAL ASSISTANCE AND REVIEW ARCHITECTURAL PLANS, AS REQUESTED BY DIFFERENT CHAPTERS OF PVA, TO ENSURE THE HIGHEST LEVEL OF ACCESSIBILITY FOR PUBLIC AND PRIVATE PROJECTS IN THEIR COMMUNITIES THROUGHOUT THE UNITED STATES. EXPENSES \$ 1,620,669. INCLUDING GRANTS OF \$ 5,923. REVENUE \$ 0.

SPORTS AND RECREATION - PVA PROVIDES A DIVERSE RANGE OF SPORTS AND RECREATION OPPORTUNITIES TO PARALYZED VETERANS AND OTHER INDIVIDUALS WITH DISABILITIES. OUR PROGRAMS INCLUDE PARACYCLING, BASS FISHING, SHOOTING SPORTS, THE ANNUAL NATIONAL VETERANS WHEELCHAIR GAMES, AND MORE. THROUGH PVA'S ADAPTIVE SPORTS AND RECREATION PROGRAMS, VETERANS CAN SHOWCASE THEIR ABILITIES, COMPETE ALONGSIDE "ABLE-BODY" PARTICIPANTS, AND SOCIALIZE WITH OTHERS WHO FACE SIMILAR CHALLENGES.

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PVA'S SPORTS AND RECREATION PROGRAMS HELP CHALLENGE STEREOTYPES,
 PROMOTE AWARENESS, AND FOSTER INCLUSIVITY, CONTRIBUTING TO BUILDING A
 MORE WELCOMING SOCIETY FOR ALL PEOPLE LIVING WITH DISABILITIES.
 EXPENSES \$ 2,081,486. INCLUDING GRANTS OF \$ 111,796. REVENUE \$ 0.

RESEARCH, CONSUMER AND PROFESSIONAL EDUCATION - PARALYZED VETERANS OF
 AMERICA SUPPORTS RESEARCH AND EDUCATIONAL PROGRAMS, AND OTHER
 INITIATIVES THAT UNITE PEOPLE AND ACTIVITIES TOWARD A SINGLE MISSION:
 IMPROVED QUALITY OF LIFE FOR INDIVIDUALS LIVING WITH SPINAL CORD
 INJURIES AND DISORDERS (SCI/D), AND DISEASES LIKE MULTIPLE SCLEROSIS
 (MS) AND AMYOTROPHIC LATERAL SCLEROSIS (ALS).

IN 2022, WORKING WITH EXPERT RESEARCHERS AND CLINICIANS FROM ACROSS THE
 US AND CANADA, PVA CONTINUES TO DEVELOP NEW CLINICAL PRACTICE
 GUIDELINES (CPG) ON MANAGEMENT OF SECONDARY HEALTH CONDITIONS AFTER
 SCI/D. THESE ARE IN ADDITION TO OUR PRESENT CADRE OF CPGS, COMPANION
 CONSUMER GUIDES AND OUR SELFCARE MANUAL "YES, YOU CAN!" THESE ARE
 DISSEMINATED NATIONALLY AND WORLDWIDE TO EDUCATE CLINICIANS IN ORDER TO
 IMPROVE CARE AND TREATMENT OF VETERANS AND OTHERS LIVING WITH SCI/D. IN
 2022 WE CONTINUE TO DEVELOP NEW RESOURCES FOR OUR VETERANS AND THEIR
 FAMILIES.

PVA RESEARCH AND EDUCATION STAFF MANAGE THE PVA RESEARCH FOUNDATION,
 DEDICATED TO FUNDING RESEARCH TO FIND A CURE FOR SPINAL CORD INJURY. IN
 FY22 THE FOUNDATION AWARDED OVER \$1.5M IN NEW SPINAL CORD INJURY
 RESEARCH GRANTS IN THE AREAS OF BASIC SCIENCE, CLINICAL PRACTICE,
 DESIGN AND DEVELOPMENT AND FELLOWSHIPS. ADDED TO OUR OTHER ONGOING

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GRANTS, WE MANAGED \$2.3 MILLION GRANTS IN 2022.

IN 2022 THE PVA EDUCATION FOUNDATION FUNDED OVER \$470,000 IN GRANTS TO MEET THIS MISSION. THE PROJECTS FUNDED VARY BROADLY IN TOPIC AND SCOPE, BUT EACH WILL HAVE AN IMPACT IN MOVING INFORMATION TO EDUCATION FOR THOSE WHO PARTICIPATE, AND ULTIMATELY HELP IMPROVE THE QUALITY OF LIFE FOR VETERANS AND OTHERS LIVING WITH SCI, AS WELL AS THEIR FAMILIES AND CAREGIVERS. WE MANAGED \$747,000 IN GRANTS IN 2022.

IN 2022 WE WORKED TO SERVE THE UNIQUE NEEDS OF WOMEN VETERANS WITH SCI/D. THESE PROGRAMS INCLUDED MONTHLY WEBINARS, SPORTS AND OTHER ACTIVITIES INCLUDING A WOMEN VETERANS EMPOWERMENT RETREAT HELD IN TEMPE, AZ FEATURING SELF-ADVOCACY AND RESILIENCE TRAINING AND COLLECTING INFORMATION FROM WOMEN VETERANS ABOUT THEIR NEEDS.

EXPENSES \$ 2,336,114. INCLUDING GRANTS OF \$ 1,061,067. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 6:

PVA HAS 15,294 MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A:

PVA HAS 33 CHAPTERS AND THE MEMBERS IN EACH CHAPTER ELECT THE BOARD MEMBER FROM THE CHAPTER. ONE CHAPTER IS UNDER NATIONAL MONITORING AND HAS NO VOTING BOARD MEMBER. OFFICERS ARE ELECTED BY THE BOARD AT THE ANNUAL MEETING HELD IN MAY, 2022. EACH BOARD MEMBER HAS ONE VOTE. OFFICERS DO NOT HAVE A VOTE.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS COMPLETED BY THE OUTSIDE TAX ACCOUNTANTS AT GRF, CPAS OF

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BETHESDA, MD. A DRAFT COPY OF THE RETURN WAS E-MAILED TO ALL 33 BOARD MEMBERS AND NINE OFFICERS. AFTER THE REVIEW AND CORRECTIONS, A FINAL COPY OF THE RETURN WAS E-MAILED TO THE BOARD MEMBERS AND OFFICERS. THE RETURN IS SIGNED BY THE CFO AND BY GRF.

FORM 990, PART VI, SECTION B, LINE 12C:

AT PVA'S FIRST BOARD OF DIRECTOR'S MEETING EACH YEAR BOARD MEMBERS ARE REQUIRED TO SIGN A STATEMENT THAT THEY HAVE READ AND AGREE TO ABIDE BY THE PVA CONFLICT OF INTEREST POLICY BEFORE THEY ARE CERTIFIED AS DIRECTORS. FURTHERMORE, IF THEY HAVE A CONFLICT THEY MUST REPORT IT. IF A BOARD MEMBER BECOMES AWARE OF A CONFLICT ON ANOTHER MEMBER'S BEHALF, THEY HAVE BEEN INSTRUCTED TO POINT OUT THE CONFLICT TO THE BOARD CHAIR FOR APPROPRIATE INVESTIGATION. AT THE APPROPRIATE TIME, THE BOARD, HAVING BEEN INFORMED OF THE POTENTIAL CONFLICT OF INTEREST, MAY QUESTION THE DIRECTOR CONCERNING THE IDENTIFIED SPECIAL INTEREST. AFTER THE BOARD DETERMINES IT HAS ALL OF THE NECESSARY INFORMATION, THE BOARD WILL THEN CONDUCT DEBATE ON THE ISSUE AS NEEDED AND VOTE TO DETERMINE WHETHER THE CIRCUMSTANCES DESCRIBED AMOUNT TO A CONFLICT OF INTEREST OF SUFFICIENT DEGREE TO BAR THE DIRECTOR FROM DEBATE AND VOTE ON THE PARTICULAR MATTER AFFECTED BY THE SPECIAL INTEREST. THE DIRECTOR IDENTIFIED AS HAVING A POTENTIAL CONFLICT OF INTEREST SHALL NOT PARTICIPATE IN THE DEBATE OR VOTE OF THE BOARD ON THE EXISTENCE OF A CONFLICT AND MAY BE EXCLUDED DURING SUCH DEBATE OR VOTE BY VOTE OF A MAJORITY OF THE BOARD. A MAJORITY VOTE OF THE BOARD IS REQUIRED TO BAR THE MEMBER. THE MINUTES OF THE MEETING OF THE BOARD SHALL REFLECT THE DISCLOSURE OF THE POTENTIAL CONFLICT OF INTEREST, THE BOARD'S DECISION REGARDING THE CONFLICT, AND THE PRESENCE OR ABSENCE OF THE INTERESTED DIRECTOR DURING THE DEBATE ON THE ISSUE OF WHETHER A CONFLICT EXISTS AND DURING ANY ACTION BY THE BOARD FOLLOWING THE VOTE REGARDING THE EXISTENCE

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OF A CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15A:

WITH REGARD TO COMPENSATION, PVA HAD A THIRD PARTY REVIEW SALARIES FOR ALL EMPLOYEES IN THE ORGANIZATION. THE SURVEY WAS UPDATED BY THE SAME THIRD PARTY IN 2019 AND REVIEWED BY THE PVA EXECUTIVE DIRECTOR AND THE PVA DIRECTOR OF HUMAN RESOURCE MANAGEMENT TO ENSURE COMPLIANCE WITH PVA'S INTERNAL POLICY FOR COMPENSATION. THE EXECUTIVE DIRECTOR AND DIRECTOR OF HUMAN RESOURCE MANAGEMENT APPROVE ALL SALARY CHANGES. THE EXECUTIVE DIRECTOR (ED) IS THE TOP FINANCIAL OFFICIAL OF THE PARALYZED VETERANS OF AMERICA. THE PVA BOARD OF DIRECTORS SETS THE COMPENSATION FOR THE ED. THE PVA BOARD HAS ACCESS TO THE THIRD PARTY SALARY SURVEY DONE FOR PVA (UPDATED IN JANUARY 2022 FOR THE ED POSITION) PLUS OTHER PUBLISHED SURVEYS.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AR, CA, FL, GA, HI, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, OR, PA, RI, SC, TN, UT
VA, WV, WI

FORM 990, PART VI, SECTION C, LINE 19:

PVA POSTS ALL OF ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND AUDITED FINANCIAL STATEMENTS ON ITS WEBSITE, WWW.PVA.ORG. PVA ALSO PROVIDES PAPER COPIES UPON WRITTEN REQUEST.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

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Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
PVA SPINAL CORD RESEARCH FOUNDATION - 52-1064398, 1875 EYE STREET NW, WASHINGTON, DC 20006	RESEARCH GRANTS	DISTRICT OF COLUMBIA	501(C)(3)	7	PVA	X	
PVA SPINAL CORD INJURY EDUCATION AND TRAINING FOUNDATION - 94-2733585, 1875 EYE STREET NW, WASHINGTON, DC 20006	EDUCATION GRANTS	DISTRICT OF COLUMBIA	501(C)(3)	7	PVA	X	
PARALYSIS SOCIETY OF AMERICA - 52-1266735 1875 EYE STREET NW WASHINGTON, DC 20006	INACTIVE	DISTRICT OF COLUMBIA	501(C)(3)	7	PVA	X	

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

Schedule R (Form 990) 2021

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

[illegible]

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

[illegible]

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) PVA SPINAL CORD RESEARCH FOUNDATION	B	800,000.	PVA BOARD APPROVAL
(2) PVA EDUCATION & TRAINING FOUNDATION	B	350,000.	PVA BOARD APPROVAL
(3) PVA SPINAL CORD RESEARCH FOUNDATION	O	55,626.	SPECIFIC EMPLOYEE WORK
(4) PVA EDUCATION & TRAINING FOUNDATION	O	51,604.	SPECIFIC EMPLOYEE WORK
(5) PVA SPINAL CORD RESEARCH FOUNDATION	N	122,564.	SPECIFIC EMPLOYEE WORK
(6) PVA EDUCATION & TRAINING FOUNDATION	N	61,282.	SPECIFIC EMPLOYEE WORK

Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(7) PVA EDUCATION & TRAINING FOUNDATION	L	0.	NO AMOUNT CHARGED
(8) PVA SPINAL CORD RESEARCH FOUNDATION	L	0.	NO AMOUNT CHARGED
(9) 801 18TH STREET ASSOCIATES	S	1,532,655.	BOOK VALUE
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART III, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS PARTNERSHIP:**NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:**

801 18TH STREET ASSOCIATES

EIN: 52-1242013

801 18TH STREET, NW

WASHINGTON, DC 20006

PRIMARY ACTIVITY: REAL ESTATE

DIRECT CONTROLLING ENTITY: PVA

SCHEDULE R, PART II AND III

PARALYSIS SOCIETY OF AMERICA AND 801 18TH STREET ASSOCIATES WERE
DISSOLVED DURING THE CURRENT FISCAL YEAR, IN DECEMBER 2021.