

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2024

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable: C Name of organization: PARALYZED VETERANS OF AMERICA D Employer identification number: 13-1946868 E Telephone number: (800)424-8200 G Gross receipts \$: 100,147,594. H(a) Is this a group return for subordinates? H(b) Are all subordinates included? I Tax-exempt status: J Website: WWW.PVA.ORG K Form of organization: L Year of formation: 1947 M State of legal domicile: DC

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box... 3-7a Activities & Governance 8-12 Revenue 13-19 Expenses 20-22 Net Assets or Fund Balances

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, CHIEF FINANCIAL OFFICER Date: 04/27/2026 Preparer: RICHARD J. LOCASTRO, CPA Date: 04/24/2026 Firm: GELMAN, ROSENBERG & FREEDMAN

May the IRS discuss this return with the preparer shown above? See instructions [X] 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 [X] 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 [X] No

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

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

4a (Code: ) (Expenses \$ 21,969,958. including grants of \$ 5,228,373. ) (Revenue \$ 215,864. ) VETERANS BENEFIT SERVICES:

VA BENEFITS - 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 25, PARALYZED VETERANS OF AMERICA'S VETERANS BENEFITS STAFF SECURED \$287,156,413 IN NEW ANNUAL AND RETROACTIVE BENEFITS FOR OUR CLIENTS, INCLUDING \$14,159,176 IN PAYMENTS FOR AUTOMOBILE GRANTS,

4b (Code: ) (Expenses \$ 15,816,422. including grants of \$ 2,500. ) (Revenue \$ 159,332. ) PUBLIC EDUCATION AND AWARENESS:

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

4c (Code: ) (Expenses \$ 4,417,124. including grants of \$ ) (Revenue \$ ) LEGISLATION AND ADVOCACY:

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 STAFF PRIMARILY FOCUS ON POLICY PRIORITIES UNDER THE PURVIEW OF THE DEPARTMENT OF VETERANS AFFAIRS (VA) AND THE HOUSE AND SENATE VETERANS' AFFAIRS COMMITTEES. LEGISLATIVE STAFF WORK ON PROTECTING VA'S SPECIALIZED HEALTH CARE SERVICES, INCREASING ACCESS TO LONG-TERM SERVICES AND SUPPORTS FOR VETERANS WITH SPINAL CORD INJURIES

4d Other program services (Describe on Schedule O.) (Expenses \$ 6,126,167. including grants of \$ 929,256. ) (Revenue \$ 109,350. )

4e Total program service expenses 48,329,671.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows 1-21 with various questions and 'X' marks in the Yes/No columns.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38. Includes questions about grants, compensation, tax-exempt bonds, excess benefit transactions, and controlled entities.

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c. Includes questions about Form 1096, Forms W-2G, and backup withholding rules.

**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 <span style="float:right">2a</span> <span style="float:right">266</span>		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	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)?		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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
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?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year <span style="float:right">7d</span>		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? <span style="float:right">N/A</span>		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966? <span style="float:right">N/A</span>		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? <span style="float:right">N/A</span>		
<b>10 Section 501(c)(7) organizations. Enter:</b>			
a	Initiation fees and capital contributions included on Part VIII, line 12 <span style="float:right">N/A</span> <span style="float:right">10a</span>		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <span style="float:right">10b</span>		
<b>11 Section 501(c)(12) organizations. Enter:</b>			
a	Gross income from members or shareholders <span style="float:right">N/A</span> <span style="float:right">11a</span>		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right">11b</span>		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year <span style="float:right">N/A</span> <span style="float:right">12b</span>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
a	Is the organization licensed to issue qualified health plans in more than one state? <span style="float:right">N/A</span>		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
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 <span style="float:right">13b</span>		
c	Enter the amount of reserves on hand <span style="float:right">13c</span>		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>		
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?		X
If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
If "Yes," complete Form 4720, Schedule O.			
17	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? <span style="float:right">N/A</span>		
If "Yes," complete Form 6069.			

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (32); 1b Enter the number of voting members included on line 1a, above, who are independent (32); 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? (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? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (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? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8a Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: The governing body? (X); 8b Each committee with authority to act on behalf of the governing body? (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 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? (X); 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b 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 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (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? 15a The organization's CEO, Executive Director, or top management official (X); 15b Other officers or key employees of the organization (X); 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? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? (X).

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 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. [X] Own website [ ] Another's website [X] 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 Contractors**

Check 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, box 6 of 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				242,519.	0.	46,288.
(2) WILLIAM BLAKE CHIEF EXECUTIVE OFFICER	40.00			X				240,095.	0.	48,605.
(3) SHAUN CASTLE CHIEF OPERATING OFFICER	40.00 8.00				X			217,159.	0.	43,640.
(4) LEONARD SELFON GENERAL COUNSEL	40.00				X			213,601.	0.	25,096.
(5) DAVID FANNING SR. DIR. PLANNED & STRAT. FUNDR.	40.00					X		173,637.	0.	41,425.
(6) ELIZABETH DEAKIN CHIEF MKTG & COMM OFCR (THRU 3/25)	40.00					X		163,162.	0.	41,683.
(7) PETER GAYTAN ASSOCIATE EXECUTIVE DIRECTOR	40.00				X			161,391.	0.	41,072.
(8) ANDREW MCKENZIE DIRECTOR OF INFORMATION TECHNOLOGY	40.00					X		157,124.	0.	40,751.
(9) HEATHER ANSLEY CHIEF POLICY OFFICER	40.00				X			172,619.	0.	22,376.
(10) LINDA BLAUHUT DEPUTY GENERAL COUNSEL	40.00					X		172,456.	0.	22,195.
(11) MARK LITCHTER DIRECTOR OF ARCHITECTURE	40.00					X		149,216.	0.	40,298.
(12) ROBERT THOMAS NATIONAL PRESIDENT, CHAIRMAN OF BOD	40.00 8.00			X				126,615.	0.	7,597.
(13) CHARLIE BROWN IMMEDIATE PAST PRESIDENT	35.00			X				10,750.	0.	0.
(14) JOSUE CORDOVA NATIONAL VICE PRESIDENT	35.00			X				10,750.	0.	0.
(15) TAMMY JONES NATIONAL SENIOR VICE PRESIDENT	35.00 4.00			X				10,750.	0.	0.
(16) ANNE ROBINSON NATIONAL VICE PRESIDENT	35.00			X				10,750.	0.	0.
(17) KEN NESS NATIONAL VICE PRESIDENT	35.00			X				10,750.	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) LAWRENCE MULLINS NATIONAL VICE PRESIDENT	35.00			X				10,750.	0.	0.
(19) JAMES THOMAS WHEATON NATIONAL TREASURER	35.00			X				10,750.	0.	0.
(20) MARCUS MURRAY NATIONAL SECRETARY	35.00			X				8,040.	0.	0.
(21) ANTHONY MURRAY DIRECTOR, ARIZONA	20.00	X						0.	0.	0.
(22) KEVIN HOY DIRECTOR, BAY AREA AND WESTERN	20.00	X						0.	0.	0.
(23) CHERYL LEWIS DIRECTOR, BAYOU GULF STATES	20.00 4.00	X						0.	0.	0.
(24) DOUG BECKLEY DIRECTOR, BUCKEYE	20.00	X						0.	0.	0.
(25) LOUIS IRVIN DIRECTOR, CAL-DIEGO	20.00	X						0.	0.	0.
(26) JOSE REYNOSO DIRECTOR, CALIFORNIA	20.00	X						0.	0.	0.
<b>1b Subtotal</b>								2,272,884.	0.	421,026.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								2,272,884.	0.	421,026.

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 50

	Yes	No
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		X
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	X	
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		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
MARKETEAM, 500 NORTHPARK TOWN CENTER, SUITE 525, ATLANTA, GA 30328	GIFT/MAIL PROGRAM	18,812,794.
DATA AXLE, 13155 NOEL ROAD, SUITE 1750, DALLAS, TX 75240	DATA MANAGEMENT	3,477,499.
FIRST DEGREE, LLC, 4200 PARLIAMENT PLACE, SUITE 300, LANHAM, MD 20706	MARKETING SOLUTIONS	1,344,570.
MOORE RESPONSE MANAGEMENT 100 JAMISON COURT, HAGERSTOWN, MD 21740	GIFT/MAIL PROGRAM	1,148,763.
CX MARKETING, LLC, 4200 PARLIAMENT PLACE, 3RD FLOOR, LANHAM, MD 20706	DATA MANAGEMENT	1,070,275.

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 26

SEE PART VII, SECTION A CONTINUATION SHEETS

<b>Part VII</b> Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>										
(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) TIM WOLFE DIRECTOR, CENTRAL FLORIDA	20.00	X						0.	0.	0.
(28) MATTHEW PEELING DIRECTOR, COLONIAL	20.00	X						0.	0.	0.
(29) MARIA MIRANDA BENITEZ DIRECTOR, FLORIDA	20.00	X						0.	0.	0.
(30) STEPHEN BUSH DIRECTOR, FLORIDA GULF COAST	20.00	X						0.	0.	0.
(31) DONALD FELDOTT DIRECTOR, GATEWAY	20.00	X						0.	0.	0.
(32) DAVID NELSON DIRECTOR, GREAT PLAINS	20.00	X						0.	0.	0.
(33) SCOTT MILLER DIRECTOR, IOWA	20.00	X						0.	0.	0.
(34) BILL JAKOVAC DIRECTOR, KEYSTONE	20.00	X						0.	0.	0.
(35) JACK HASENYAGER DIRECTOR, LONE STAR	20.00	X						0.	0.	0.
(36) BOB VANCE DIRECTOR, MICHIGAN	20.00	X						0.	0.	0.
(37) ALPHONSO LOPEZ DIRECTOR, MID-AMERICA	20.00	X						0.	0.	0.
(38) JEFF DOLEZAL DIRECTOR, MID-ATLANTIC	20.00	X						0.	0.	0.
(39) JACK FRANKLIN DIRECTOR, MID-SOUTH	20.00	X						0.	0.	0.
(40) TODD KEMERY DIRECTOR, MINNESOTA	20.00	X						0.	0.	0.
(41) IZZY ABBASS DIRECTOR, MOUNTAIN STATES	20.00 4.00	X						0.	0.	0.
(42) JASON KELLEY DIRECTOR, NEVADA	20.00	X						0.	0.	0.
(43) BRADFORD CARLSON DIRECTOR, NEW ENGLAND	20.00	X						0.	0.	0.
(44) MIKE OLSON DIRECTOR, NORTH CENTRAL	20.00	X						0.	0.	0.
(45) MATTHEW MICKUNAS DIRECTOR, NORTHWEST	20.00 4.00	X						0.	0.	0.
(46) RUBEN SIERRA DIRECTOR, PUERTO RICO	20.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										



**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns					
	<b>1 b</b>	Membership dues					
	<b>1 c</b>	Fundraising events	916,736.				
	<b>1 d</b>	Related organizations					
	<b>1 e</b>	Government grants (contributions)	298,029.				
	<b>1 f</b>	All other contributions, gifts, grants, and similar amounts not included above	72,646,456.				
	<b>1 g</b>	Noncash contributions included in lines 1a-1f	\$ 546,812.				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f		73,861,221.			
Program Service Revenue	<b>2 a</b>	VETERANS LEGAL SERVICES	900099	215,864.	215,864.		
	<b>2 b</b>	SPORTS EVENT REGISTRATION	900099	109,350.	109,350.		
	<b>2 c</b>	PARAPLEGIA NEWS	541860	97,706.		97,706.	
	<b>2 d</b>	SPORTS 'N SPOKES	541860	56,339.		56,339.	
	<b>2 e</b>	SUBSCRIPTIONS	900099	5,287.	5,287.		
	<b>2 f</b>	All other program service revenue					
	<b>2 g</b>	<b>Total.</b> Add lines 2a-2f		484,546.			
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts)		2,708,850.		2708850.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds					
	<b>5</b>	Royalties		414,700.		414,700.	
	<b>6 a</b>	Gross rents	(i) Real				
			(ii) Personal				
	<b>6 b</b>	Less: rental expenses					
	<b>6 c</b>	Rental income or (loss)					
	<b>6 d</b>	Net rental income or (loss)					
	<b>7 a</b>	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
				22,579,317.			
	<b>7 b</b>	Less: cost or other basis and sales expenses		16,865,098.			
	<b>7 c</b>	Gain or (loss)		5,714,219.			
	<b>7 d</b>	Net gain or (loss)		5,714,219.		5714219.	
<b>8 a</b>	Gross income from fundraising events (not including \$ 916,736. of contributions reported on line 1c). See Part IV, line 18						
			45,328.				
			60,404.				
<b>8 b</b>	Less: direct expenses						
<b>8 c</b>	Net income or (loss) from fundraising events		-15,076.		-15,076.		
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19						
<b>9 b</b>	Less: direct expenses						
<b>9 c</b>	Net income or (loss) from gaming activities						
<b>10 a</b>	Gross sales of inventory, less returns and allowances						
<b>10 b</b>	Less: cost of goods sold						
<b>10 c</b>	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	<b>11 a</b>	REBATES	900099	38,950.		38,950.	
	<b>11 b</b>	TAX REFUNDS	900099	8,844.		8,844.	
	<b>11 c</b>	OTHER REVENUE	900099	5,838.		5,838.	
	<b>11 d</b>	All other revenue					
	<b>11 e</b>	<b>Total.</b> Add lines 11a-11d		53,632.			
<b>12</b>	<b>Total revenue.</b> See instructions		83,222,092.	330,501.	154,045.	8876325.	

**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	6,048,705.	6,048,705.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	111,424.	111,424.		
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	1,749,661.	402,836.	1,346,825.	
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	19,376,295.	15,186,336.	1,717,977.	2,471,982.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,022,679.	802,942.	88,674.	131,063.
9 Other employee benefits	4,472,464.	3,396,860.	527,320.	548,284.
10 Payroll taxes	1,636,149.	1,216,242.	226,224.	193,683.
11 Fees for services (nonemployees):				
a Management				
b Legal	301,181.	134,578.	48,276.	118,327.
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17	875,311.			875,311.
f Investment management fees	380,283.		380,283.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	3,413,749.	1,916,495.	687,491.	809,763.
12 Advertising and promotion	4,256,172.	2,307,367.	323,925.	1,624,880.
13 Office expenses	10,418,983.	1,712,766.	310,163.	8,396,054.
14 Information technology	2,837,831.	1,598,637.	370,311.	868,883.
15 Royalties	63,306.	34,336.	4,815.	24,155.
16 Occupancy	1,636,651.	865,703.	578,026.	192,922.
17 Travel	2,406,023.	1,576,821.	619,990.	209,212.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,410,978.	1,038,209.	362,699.	10,070.
20 Interest	9,523.	847.	5,456.	3,220.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	569,530.	50,671.	326,286.	192,573.
23 Insurance	583,440.	276,301.	64,187.	242,952.
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 <b>PUBLIC OUTREACH</b>	16,812,144.	9,118,485.	1,278,818.	6,414,841.
b <b>BAD DEBT EXPENSE</b>	547,168.	48,681.	313,475.	185,012.
c <b>TRAINING AND EDUCATION</b>	357,567.	211,253.	65,433.	80,881.
d <b>EQUIPMENT RENTAL</b>	345,074.	182,526.	121,872.	40,676.
e All other expenses	474,072.	90,650.	236,688.	146,734.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	82,116,363.	48,329,671.	10,005,214.	23,781,478.
26 <b>Joint costs.</b> 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)	27,377,717.	10,206,312.	1,639,413.	15,531,995.

**Part X Balance Sheet**

Check 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 .....	12,606,114.	1	4,982,741.
	2	Savings and temporary cash investments .....	1,014,253.	2	595,504.
	3	Pledges and grants receivable, net .....	11,115,644.	3	13,545,196.
	4	Accounts receivable, net .....	363,915.	4	212,148.
	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	Inventories for sale or use .....		8	
	9	Prepaid expenses and deferred charges .....	1,548,263.	9	1,320,839.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 1,741,967.		
	b	Less: accumulated depreciation .....	10b 1,493,965.	667,401.	10c 248,002.
	11	Investments - publicly traded securities .....	99,560,467.	11	113,982,655.
	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 .....	9,053,339.	15	8,643,102.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	135,929,396.	16	143,530,187.	
Liabilities	17	Accounts payable and accrued expenses .....	6,285,285.	17	6,878,167.
	18	Grants payable .....		18	
	19	Deferred revenue .....		19	
	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 .....	13,120,830.	25	13,334,157.
	26	<b>Total liabilities.</b> Add lines 17 through 25 .....	19,406,115.	26	20,212,324.
Net Assets or Fund Balances	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions .....	116,006,958.	27	122,920,545.
	28	Net assets with donor restrictions .....	516,323.	28	397,318.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
	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	<b>Total net assets or fund balances</b> .....	116,523,281.	32	123,317,863.	
33	<b>Total liabilities and net assets/fund balances</b> .....	135,929,396.	33	143,530,187.	

**Part XI Reconciliation of Net Assets**

Check 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	83,222,092.
2	Total expenses (must equal Part IX, column (A), line 25)	2	82,116,363.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,105,729.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	116,523,281.
5	Net unrealized gains (losses) on investments	5	5,688,853.
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	123,317,863.

**Part XII Financial Statements and Reporting**

Check 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		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 (2024)



**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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	103426578	104618164	86802777	76663325	73861221	445372065
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	969,343.	1221745.	1296999.	1253178.	1254367.	5995632.
4 <b>Total.</b> Add lines 1 through 3	104395921	105839909	88099776.	77916503.	75115588.	451367697
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)						10917862.
6 <b>Public support.</b> Subtract line 5 from line 4.						440449835

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	104395921	105839909	88099776.	77916503.	75115588.	451367697
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2207390.	2812500.	3053429.	2968490.	3123550.	14165359.
9 Net income from unrelated business activities, whether or not the business is regularly carried on		9,600.		10,132.	41,169.	60,901.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	55,900.	487,934.	391,564.	23,925.	53,632.	1012955.
11 <b>Total support.</b> Add lines 7 through 10						466606912
12 Gross receipts from related activities, etc. (see instructions)					12	1,224,013.

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**

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	94.39 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	94.89 %
16a <b>33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b <b>33 1/3% support test - 2023.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a <b>10% -facts-and-circumstances test - 2024.</b> 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 <b>stop here.</b> 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 <b>10% -facts-and-circumstances test - 2023.</b> 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 <b>stop here.</b> 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 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** 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 - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2a, 2b, 3a, 3b.

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	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 - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 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-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

**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.)

Lined area for supplemental information.

Schedule B (Form 990)

(Rev. December 2024) Department of the Treasury Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Table with 2 columns: Name of the organization (PARALYZED VETERANS OF AMERICA) and Employer identification number (13-1946868)

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ [X] 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

- [X] 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 <b>PARALYZED VETERANS OF AMERICA</b>	Employer identification number <b>13-1946868</b>
--	---

**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
1		\$ <u>4,500,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ <u>1,555,854.</u>	Person <input 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.)

Name of organization  <b>PARALYZED VETERANS OF AMERICA</b>	Employer identification number  <b>13-1946868</b>
--	---

**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 <b>PARALYZED VETERANS OF AMERICA</b>	Employer identification number <b>13-1946868</b>
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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
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	

**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**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](http://www.irs.gov/Form990) for instructions and the latest information.**

**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 I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-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 <b>PARALYZED VETERANS OF AMERICA</b>	Employer identification number (EIN) <b>13-1946868</b>
--	---

**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 EINs 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-.

**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)	161,853.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	351,983.													
c	Total lobbying expenditures (add lines 1a and 1b)	513,836.													
d	Other exempt purpose expenditures	80,234,556.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	80,748,392.													
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>THEN 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:	THEN 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:	THEN 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) 2021	(b) 2022	(c) 2023	(d) 2024	(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	363,186.	497,565.	474,137.	513,836.	1,848,724.
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	22,778.	158,121.	169,162.	161,853.	511,914.



**SCHEDULE D**

(Form 990)  
(Rev. December 2024)  
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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

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).

Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

	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 on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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 ..... \$ \_\_\_\_\_

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) (Rev. 12-2024)

**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
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment \_\_\_\_\_%
  - c 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:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations?   | 3a(i)  |    |
| (ii) Related organizations?  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |

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

**Part VI Land, Buildings, and Equipment**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		1,741,967.	1,493,965.	248,002.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				248,002.

**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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

**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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

**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) <b>RIGHT-OF-USE ASSET, NET - OPERATING LEASES</b>	<b>8,370,618.</b>
(2) <b>RIGHT-OF-USE ASSET, NET - FINANCE LEASES</b>	<b>130,026.</b>
(3) <b>SECURITY DEPOSIT</b>	<b>142,458.</b>
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	<b>8,643,102.</b>

**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) <b>OPERATING LEASE LIABILITY</b>	<b>12,045,921.</b>
(3) <b>REFUNDABLE ADVANCES</b>	<b>1,110,253.</b>
(4) <b>FINANCE LEASE LIABILITY</b>	<b>136,052.</b>
(5) <b>DUE TO AFFILIATES</b>	<b>41,931.</b>
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	<b>13,334,157.</b>

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 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)	SUMMIT (event type)	1 (total number)		
Revenue	1	Gross receipts	612,814.	231,750.	117,500.	962,064.
	2	Less: Contributions	595,450.	216,991.	104,295.	916,736.
	3	Gross income (line 1 minus line 2)	17,364.	14,759.	13,205.	45,328.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes	15,076.			15,076.
	6	Rent/facility costs				
	7	Food and beverages	17,364.	14,759.	13,205.	45,328.
	8	Entertainment				
	9	Other direct expenses				
	10	Direct expense summary. Add lines 4 through 9 in column (d)				
11	Net income summary. Subtract line 10 from line 3, column (d)					-15,076.

**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 the 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: MARKETTEAM

(I) ADDRESS OF FUNDRAISER:

1100 ABERNATHY RD, NE, 500 NORTHPARK TOWN CTR, STE 525, ATLANTA, GA 30328

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

(I) ADDRESS OF FUNDRAISER:

4669 MURPHY CANYON ROAD, SUITE 200, SAN DIEGO, CA 92123



**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047  
**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.

1 (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 EDUCATION & TRAINING FOUNDATION - 1875 I ST,NW SUITE 1100 - WASHINGTON, DC 20006	94-2733585	501(C)(3)	350,000.	0.			RESEARCH GRANT
YALE UNIVERSITY 2 WHITNEY AVE, 6TH FLR NEW HAVEN, CT 06510	06-0646973	501(C)(3)	250,000.	0.			RESEARCH GRANT
FLORIDA GULF COAST CHAPTER PVA 15435 NORTH FLORIDA AVE TAMPA, FL 33613	23-7037565	501(C)(3)	165,655.	0.			CHAPTER & SPORTS GRANT
TEXAS CHAPTER PVA 2656 SOUTH LOOP WEST, SUITE 130 HOUSTON, TX 77054	74-6077762	501(C)(3)	160,655.	0.			CHAPTER & SPORTS GRANT
MID AMERICA CHAPTER PVA 6108 NW 63RD ST, SUITE A OKLAHOMA CITY, OK 73132	73-1100787	501(C)(3)	158,155.	0.			CHAPTER & SPORTS GRANT
NEVADA CHAPTER PVA 704 SOUTH JONES BLVD. LAS VEGAS, NV 89107	31-1647467	501(C)(3)	158,155.	0.			CHAPTER & SPORTS 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 **1.**

**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
NORTH CENTRAL CHAPTER PVA 209 NORTH GARFIELD AVE SIOUX FALLS, SD 57104	46-0359947	501(C)(3)	156,655.	0.			CHAPTER & SPORTS GRANT
GREAT PLAINS CHAPTER PVA 7612 MAPLE STREET OMAHA, NE 68134	23-7193599	501(C)(3)	153,155.	0.			CHAPTER & SPORTS GRANT
MID-ATLANTIC CHAPTER PVA 11620 BUSY STREET NORTH CHESTERFIELD, VA 23236	54-0653585	501(C)(3)	153,155.	0.			CHAPTER & SPORTS GRANT
MID-SOUTH CHAPTER PVA 1030 JEFFERSON AVENUE, ROOM 20100 MEMPHIS, TN 38104	62-6042046	501(C)(3)	153,155.	0.			CHAPTER & SPORTS GRANT
BAYOU GULF STATES CHAPTER PVA 15489 DEDEAUX ROAD GULFPORT, MS 39503	72-1030827	501(C)(3)	152,155.	0.			CHAPTER & SPORTS GRANT
PUERTO RICO CHAPTER PVA 812 MOLUCA STREET URB COUNTRY CLUB SAN JUAN, PR 00924	66-0346980	501(C)(3)	152,155.	0.			CHAPTER & SPORTS GRANT
WISCONSIN CHAPTER PVA 2311 S. 108TH STREET WEST ALLIS, WI 53277	39-1393216	501(C)(3)	152,155.	0.			CHAPTER & SPORTS GRANT
ARIZONA CHAPTER PVA 5015 N. 7TH AVE, SUITE 2 PHOENIX, AZ 85013	25-7174799	501(C)(3)	150,655.	0.			CHAPTER GRANT
BAY AREA & WESTERN CHAPTER PVA 3801 MIRANDA AVENUE PALO ALTO, CA 94304	94-6132553	501(C)(3)	150,655.	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
BUCKEYE CHAPTER PVA 26250 EUCLID AVE., STE 115 EUCLID, OH 44132	23-7193597	501(C)(3)	150,655.	0.			CHAPTER GRANT
CAL DIEGO CHAPTER PVA VAMC, 3550 LAJOLLA VILLAGE DR SAN DIEGO, CA 92161	95-3691162	501(C)(3)	150,655.	0.			CHAPTER GRANT
CENTRAL FLORIDA CHAPTER PVA 2711 SOUTH DESIGN COURT SANFORD, FL 32773	59-1793434	501(C)(3)	150,655.	0.			CHAPTER GRANT
COLONIAL CHAPTER PVA 356 E. MAIN ST, SUITE 103 NEWARK, DE 19711	23-7099908	501(C)(3)	150,655.	0.			CHAPTER GRANT
FLORIDA CHAPTER PVA 3799 N. ANDREWS AVENUE FT. LAUDERDALE, FL 33309	59-1731533	501(C)(3)	150,655.	0.			CHAPTER GRANT
GATEWAY CHAPTER PVA 1311 LINDBERGH PLAZA CTR ST. LOUIS, MO 63132	51-0217506	501(C)(3)	150,655.	0.			CHAPTER GRANT
IOWA CHAPTER PVA 3703 1/2 DOUGLAS AVENUE DES MOINES, IA 50310	42-1320922	501(C)(3)	150,655.	0.			CHAPTER GRANT
KENTUCKY/INDIANA CHAPTER PVA 1030 GOSS AVENUE LOUISVILLE, KY 40217	61-1123112	501(C)(3)	150,655.	0.			CHAPTER GRANT
KEYSTONE CHAPTER PVA 1113 MAIN STREET PITTSBURGH, PA 15215	25-1291634	501(C)(3)	150,655.	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
LONE STAR CHAPTER PVA 3925 FOREST LANE GARLAND, TX 75042	74-6077762	501(C)(3)	150,655.	0.			CHAPTER GRANT
MICHIGAN CHAPTER PVA 40550 GRAND RIVER AVENUE NOVI, MI 48375	38-6120911	501(C)(3)	150,655.	0.			CHAPTER GRANT
MINNESOTA CHAPTER PVA 1 VETERANS DRIVE, SCI - 238 MINNEAPOLIS, MN 55417	41-1722452	501(C)(3)	150,655.	0.			CHAPTER GRANT
MOUNTAIN STATES CHAPTER PVA 12200 E. ILLIFF AVE., STE 107 AURORA, CO 80014	84-6036190	501(C)(3)	150,655.	0.			CHAPTER GRANT
NEW ENGLAND CHAPTER PVA 1208 VFW PKWY, SUITE 301 WEST ROXBURY, MA 02132	04-6112881	501(C)(3)	150,655.	0.			CHAPTER GRANT
NORTHWEST CHAPTER PVA 616 SW 152ND ST, SUITE B BURIEN, WA 98166	91-1017716	501(C)(3)	150,655.	0.			CHAPTER GRANT
OREGON CHAPTER PVA 370 SILVETON ROAD NE SALEM, OR 97305	93-0713859	501(C)(3)	150,655.	0.			CHAPTER GRANT
SOUTHEASTERN CHAPTER PVA 4010 DEANE BRIDGE ROAD HEPHZIBAH, GA 30815	58-6055069	501(C)(3)	150,655.	0.			CHAPTER GRANT
VAUGHAN CHAPTER PVA 2235 ENTERPRISE DRIVE, SUITE 3501 WESTCHESTER, IL 60154	36-6156638	501(C)(3)	150,655.	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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WEST VIRGINIA CHAPTER PVA 336 CAMPBELL CREEK DRIVE CHARLESTON, WV 25306	55-0718655	501(C)(3)	150,655.	0.			CHAPTER GRANT
CALIFORNIA CHAPTER PVA 5901 E. SEVENTH STREET LONG BEACH, CA 90822	95-6089203	501(C)(3)	145,355.	0.			CHAPTER GRANT
UNIVERSITY OF PITTSBURGH 4301 FORBES TOWER PITTSBURGH, PA 15206	25-0965591	501(C)(3)	100,000.	0.			RESEARCH GRANT
BENEFICIAL DESIGNS, INC. 2325 P51 CT MINDEN, NV 89423	88-0479254		30,000.	0.			RESEARCH GRANT

**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
MEMBERSHIP	8	16,800.	0.		
DISASTER RELIEF	87	87,124.	0.		
EDUCATIONAL SCHOLARSHIPS	3	7,500.	0.		

**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)**

(Rev. December 2024)  
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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

**PARALYZED VETERANS OF AMERICA**

Employer identification number

**13-1946868**

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> 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 checked="" type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<b>b</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	<b>1b</b> X	
<b>2</b> 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?	<b>2</b> X	
<b>3</b> 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 checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> 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:		
<b>a</b> Receive a severance payment or change-of-control payment?	<b>4a</b>	X
<b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan?	<b>4b</b>	X
<b>c</b> Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	<b>4c</b>	X
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> 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:		
<b>a</b> The organization?	<b>5a</b>	X
<b>b</b> Any related organization? If "Yes" on line 5a or 5b, describe in Part III.	<b>5b</b>	X
<b>6</b> 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:		
<b>a</b> The organization?	<b>6a</b>	X
<b>b</b> Any related organization? If "Yes" on line 6a or 6b, describe in Part III.	<b>6b</b>	X
<b>7</b> 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	<b>7</b> X	
<b>8</b> 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	<b>8</b>	X
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<b>9</b>	

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

Schedule J (Form 990) (Rev. 12-2024)

**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	(i)	234,427.	8,092.	0.	14,291.	31,997.	288,807.	0.
CHIEF FINANCIAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) WILLIAM BLAKE	(i)	239,042.	1,053.	0.	15,803.	32,802.	288,700.	0.
CHIEF EXECUTIVE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) SHAUN CASTLE	(i)	200,404.	16,755.	0.	12,392.	31,248.	260,799.	0.
CHIEF OPERATING OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) LEONARD SELFON	(i)	208,758.	4,843.	0.	12,673.	12,423.	238,697.	0.
GENERAL COUNSEL	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) DAVID FANNING	(i)	165,181.	8,456.	0.	10,274.	31,151.	215,062.	0.
SR. DIR. PLANNED & STRAT. FUNDR.	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) ELIZABETH DEAKIN	(i)	159,372.	3,790.	0.	8,970.	32,713.	204,845.	0.
CHIEF MKTG & COMM OFCR (THRU 3/25)	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) PETER GAYTAN	(i)	157,601.	3,790.	0.	9,824.	31,248.	202,463.	0.
ASSOCIATE EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) ANDREW MCKENZIE	(i)	152,251.	4,873.	0.	9,503.	31,248.	197,875.	0.
DIRECTOR OF INFORMATION TECHNOLOGY	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) HEATHER ANSLEY	(i)	163,415.	9,204.	0.	9,953.	12,423.	194,995.	0.
CHIEF POLICY OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) LINDA BLAUHUT	(i)	168,373.	4,083.	0.	10,313.	11,882.	194,651.	0.
DEPUTY GENERAL COUNSEL	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) MARK LITCHTER	(i)	144,343.	4,873.	0.	9,103.	31,195.	189,514.	0.
DIRECTOR OF ARCHITECTURE	(ii)	0.	0.	0.	0.	0.	0.	0.
	(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:**

THE BONUSES LISTED IN SCHEDULE J, PART II, COLUMN B(II) INCLUDE  
PERFORMANCE, BRIDGE, AND END-OF-YEAR/HOLIDAY BONUSES.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2024**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://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		53,350.	MARKET VALUE
6	Cars and other vehicles	X	88	114,294.	BLUE BOOK VALUE
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	4,663	379,169.	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**

	Yes	No
30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
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?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
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.		

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

Schedule M (Form 990) 2024

**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, PART I, COLUMN (B):

THE AMOUNT IN COLUMN B REPRESENTS THE NUMBER OF CONTRIBUTIONS.

SCHEDULE M, PART I, LINE 32B:

PVA CONDUCTS A CAR DONATION PROGRAM RUN BY CHARITABLE ADULT RIDES AND SERVICES (CARS), A PROFESSIONAL FUNDRAISER. CARS RECEIVES VEHICLES ON BEHALF OF PVA AND SELLS 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)**

(Rev. December 2024)

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**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 (PVA) WAS FOUNDED BY A GROUP OF WORLD WAR II VETERANS WITH SPINAL CORD INJURIES AND DISORDERS IN 1947. FOLLOWING DECADES OF DEDICATED ADVOCACY AND SERVICE FOR OTHER SIMILARLY SITUATED VETERANS, PVA WAS FORMALLY INCORPORATED THROUGH A CHARTER GRANTED BY THE CONGRESS OF THE UNITED STATES ON AUGUST 11, 1971.**

**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 75 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 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 1947, 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:**

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

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

Name of the organization <b>PARALYZED VETERANS OF AMERICA</b>	Employer identification number <b>13-1946868</b>
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**\$33,840,274 IN AUTOMOBILE ADAPTIVE EQUIPMENT PAYMENTS, \$48,025,755 IN PAYMENTS FOR SPECIALLY ADAPTED HOUSING (SAH) GRANTS AND \$6,080,748 IN ANNUAL CLOTHING ALLOWANCE PAYMENTS.**

**IN FY 25, WE FILED 27,581 NEW ISSUES/CLAIMS AND SECURED 1,875 "SIGNIFICANT RETROACTIVE AWARDS" (OVER \$100,000). WE CONDUCTED 6,368 HOSPITAL AND OFFICE INTERVIEWS AND HAD OVER 147,610 CLIENT CONTACTS DURING THE YEAR.**

**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 FY25, VETERANS CAREER PROGRAM STAFF PLACED 212 INDIVIDUALS IN MEANINGFUL CAREER OPPORTUNITIES AND CARRIED AN ACTIVE AVERAGE CASELOAD OF 530 CLIENTS. THE PROGRAM OPERATES THROUGH NINE LOCATIONS NATIONWIDE: ATLANTA, MINNEAPOLIS, BOSTON, RICHMOND, SAN ANTONIO, SAN DIEGO, SEATTLE, TAMPA 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.**

**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. PVA'S VCP PROGRAM IS ALSO AN AUTHORIZED EMPLOYMENT NETWORK FOR SSA'S TICKET TO WORK PROGRAM. VETERANS WHO RECEIVE SSDI OR SSI ARE PROVIDED BENEFITS COUNSELING IN ADDITION TO OUR EMPLOYMENT SERVICES TO UNDERSTAND THE IMPACT OF EARNINGS ON THEIR DISABILITY BENEFITS.**

**IN FY25, PVA CONTINUED TO OFFER THE VETERANS 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 FY25 PVA HOSTED 95 VETERANS CAREER LIVE SESSIONS FOR 10,109 MEMBERS OF THE VETERAN COMMUNITY.**

**PARALYZED VETERANS OF AMERICA (PVA) MEDICAL SERVICES**

**THE PVA MEDICAL SERVICES TEAM WORKS TO ENSURE THAT VETERANS WITH SPINAL CORD INJURY AND DISEASE (INCLUDING MULTIPLE SCLEROSIS AND AMYOTROPHIC LATERAL SCLEROSIS) HAVE ACCESS TO THE DEPARTMENT OF VETERANS AFFAIRS (VA) RESOURCES AND RECEIVE THE BEST MEDICAL CARE POSSIBLE THROUGH THE VHA SCI/D SYSTEM OF CARE.**

**THE HEALTH CARE EXPERTS THAT MAKE UP PVA'S MEDICAL SERVICES TEAM BRING A WIDE VARIETY OF CLINICAL EXPERIENCE AND SUBJECT MATTER EXPERTISE IN SPINAL CORD INJURY AND DISEASE. THE TEAM CLOSELY COLLABORATES WITH PVA'S NATIONAL VETERAN SERVICE OFFICERS WHO ARE LOCATED AT EACH VHA SCI UNIT AND VAMC 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 ENSURE QUALITY AND TIMELY DELIVERY OF CARE.**

Name of the organization <b>PARALYZED VETERANS OF AMERICA</b>	Employer identification number <b>13-1946868</b>
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THE PVA MEDICAL SERVICES 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 AND TIMELINESS 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.

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 OUR ORGANIZATIONS MONTHLY PUBLICATION, PARAPLEGIA NEWS (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 AND IMPROVE THE ACCESS, DELIVERY AND QUALITY OF HEALTHCARE FOR VETERANS WITH SCI/D. PVA'S MEDICAL SERVICE TEAM MEMBERS ALONG WITH OUR HEALTH POLICY STAFFER PARTICIPATE IN VARIOUS WEBINARS AND NATIONAL EVENTS CONCERNING SCI/D AND THE DELIVERY OF CARE THROUGH THE DEPARTMENT OF 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 AFFECT CHANGE FOR INDIVIDUAL MEMBERS OR THE VA HEALTHCARE SYSTEM IN ITS ENTIRETY. THE TEAM ALSO ASSISTS PVA'S APPELLATE OPERATIONS IN FILING APPEALS FOR SERVICE CONNECTION AND BENEFITS FOR VETERANS.

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.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:  
CLINICAL PRACTICE GUIDELINES AND COMPANION CONSUMER GUIDES - ON ISSUES AS DIVERSE AS THE EARLY ACUTE MANAGEMENT OF ADULTS WITH SPINAL CORD INJURY TO BLADDER MANAGEMENT - WE LEAD THE WAY IN PROVIDING "GOLD STANDARD" PROFESSIONAL EDUCATION AND SELF-HELP INFORMATION TO HEALTH CARE PROFESSIONALS AND PATIENTS ALIKE. LAST YEAR ALONE, OUR GUIDELINES WERE USED BY THOUSANDS OF DOCTORS, NURSES, PSYCHOLOGISTS, SOCIAL WORKERS AND THERAPISTS, POTENTIALLY HELPING MILLIONS OF PEOPLE LIVING WITH SPINAL CORD INJURY/DISEASES (SCI/D).

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:  
AND DISORDERS, IMPROVING VETERANS' FINANCIAL SECURITY, AND ENHANCING ACCESS TO HEALTH CARE SERVICES FOR VETERANS WITH SPINAL CORD INJURIES AND DISORDERS.

THE ADVOCACY STAFF FOCUS ON EFFORTS TO IMPROVE THE LIVES OF OUR MEMBERS AS PEOPLE WITH DISABILITIES. ADVOCACY STAFF WORK TO DEFEND THE FREEDOMS OF VETERANS WITH DISABILITIES, INCLUDING SUPPORTING INCREASED TAX INCENTIVES TO HELP BUSINESSES COMPLY WITH DISABILITY RIGHTS LAWS AND OPPOSING ANY EFFORTS TO WEAKEN COMPLIANCE. STAFF ALSO CONTINUE TO SEEK IMPROVEMENTS IN AIR TRAVEL FOR PEOPLE WITH DISABILITIES, AS WELL AS ACCESS TO SURFACE TRANSPORTATION. IN ADDITION, STAFF ASSIST MEMBERS WITH FILING DISABILITY-RELATED COMPLAINTS WITH FEDERAL AGENCIES AND WORK WITH CHAPTERS TO INCREASE COMPLIANCE WITH DISABILITY RIGHTS LAWS.

Name of the organization <b>PARALYZED VETERANS OF AMERICA</b>	Employer identification number <b>13-1946868</b>
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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 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 300 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.

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

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 2025, 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 2025 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 FY26 THE FOUNDATION AWARDED \$1.1M 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 GRANTS, WE MANAGED \$3.3 MILLION GRANTS IN 2025.

Name of the organization PARALYZED VETERANS OF AMERICA	Employer identification number 13-1946868
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IN 2025, THE PVA EDUCATION FOUNDATION FUNDED NEARLY \$75,000 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 \$315,000 IN GRANTS IN 2025.

IN 2025, 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 MINNEAPOLIS, MN, FEATURING SELF-ADVOCACY AND RESILIENCE TRAINING AND COLLECTING INFORMATION FROM WOMEN VETERANS ABOUT THEIR NEEDS. EXPENSES \$ 2,873,741. INCLUDING GRANTS OF \$ 840,550. REVENUE \$ 0.

**SPORTS AND RECREATION:**

PARALYZED VETERANS OF AMERICA (PVA) OFFERS A DIVERSE RANGE OF ADAPTIVE SPORTS AND RECREATION OPPORTUNITIES FOR PARALYZED VETERANS AND OTHER INDIVIDUALS WITH DISABILITIES. OUR PROGRAMS INCLUDE PARACYCLING, BASS FISHING, BILLIARDS, BOWLING, RUGBY, SHOOTING SPORTS, OUR ANNUAL NATIONAL VETERANS WHEELCHAIR GAMES, AND MORE. THESE ACTIVITIES EMPOWER PARTICIPANTS TO SHOWCASE THEIR ABILITIES, ENGAGE WITH BOTH DISABLED AND NON-DISABLED PEERS, AND CONNECT WITH OTHERS WHO SHARE SIMILAR CHALLENGES.

PVA'S SPORTS AND RECREATION PROGRAMS CHALLENGE STEREOTYPES, INCREASE PUBLIC AWARENESS, AND PROMOTE INCLUSIVITY, CONTRIBUTING TO A MORE WELCOMING AND EQUITABLE SOCIETY FOR PEOPLE LIVING WITH DISABILITIES. EXPENSES \$ 3,252,426. INCLUDING GRANTS OF \$ 88,706. REVENUE \$ 109,350.

FORM 990, PART VI, SECTION A, LINE 6:  
PVA HAS 15,600 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. 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 BETHESDA, MD. A DRAFT COPY OF THE RETURN WAS E-MAILED TO ALL BOARD MEMBERS AND 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



SCHEDULE R  
(Form 990)

(Rev. January 2025)

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

**PARALYZED VETERANS OF AMERICA**

Employer identification number  
**13-1946868**

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

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

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

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

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

Schedule R (Form 990) (Rev. 1-2025)



**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
<b>1</b> 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?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
<b>b</b> Gift, grant, or capital contribution to related organization(s)	X	
<b>c</b> Gift, grant, or capital contribution from related organization(s)		X
<b>d</b> Loans or loan guarantees to or for related organization(s)		X
<b>e</b> Loans or loan guarantees by related organization(s)	X	
<b>f</b> Dividends from related organization(s)		X
<b>g</b> Sale of assets to related organization(s)		X
<b>h</b> Purchase of assets from related organization(s)		X
<b>i</b> Exchange of assets with related organization(s)		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)	X	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
<b>o</b> Sharing of paid employees with related organization(s)	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses		X
<b>q</b> Reimbursement paid by related organization(s) for expenses		X
<b>r</b> Other transfer of cash or property to related organization(s)		X
<b>s</b> 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 EDUCATION & TRAINING FOUNDATION	B	350,000.	PVA BOARD APPROVAL
(2) PVA SPINAL CORD RESEARCH FOUNDATION	E	33,760.	ACTUAL AMOUNT
(3) PVA SPINAL CORD RESEARCH FOUNDATION	L	0.	NO AMOUNT CHARGED
(4) PVA EDUCATION & TRAINING FOUNDATION	L	0.	NO AMOUNT CHARGED
(5) PVA SPINAL CORD RESEARCH FOUNDATION	N	109,270.	ACTUAL AMOUNT
(6) PVA EDUCATION & TRAINING FOUNDATION	N	19,056.	ACTUAL AMOUNT

**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 SPINAL CORD RESEARCH FOUNDATION	O	66,475.	SPECIFIC EMPLOYEE WORK
(8) PVA EDUCATION & TRAINING FOUNDATION	O	62,150.	SPECIFIC EMPLOYEE WORK
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			



