



**Paralyzed Veterans  
of America**

Dear PSA Director,

We believe veterans who have served and sacrificed the best of themselves deserve access to the best our country has to offer. Paralyzed Veterans of America is here to help these wounded heroes and you can help us by airing our new PSA series, **Access for Paralyzed Veterans**.

***It is especially important that we reach disabled veterans quickly because voting could be more difficult for all people with disabilities this year and planning ahead is critical.*** Even before the COVID-19 pandemic *less than half of voting places were ADA accessible* and this year could be even worse.

You can help educate your community by airing 15, 30, and 60-second **Access Your Vote** (through Nov. 3) and **Accessible America** (evergreen) PSAs as soon, and as often, as possible. Download all versions at [psadirect.com/pva](https://psadirect.com/pva).

Help us reach paralyzed veterans and others living with a disability about all that Paralyzed Veterans of America does and can do for them. Thank you in advance for your support.

Sincerely,

Liz Deakin  
Director of Communications  
Paralyzed Veterans of America

P.S. If you have any questions regarding PSA formats or media distribution, please contact Taylor McMahon at [pva@psadirect.com](mailto:pva@psadirect.com) or 703-348-6982.

**Access Your Vote**

**FINAL TRANSCRIPT**

#	Script
:15	<p>Voting is one of our most important civil rights. But this year, due to COVID19, it may be even more difficult for people with disabilities. Paralyzed Veterans of America is here to help ALL people with disabilities know their voting rights. Go to helpPVA.org for a step by step guide of how to Access Your Vote!</p>
:30	<p>Do you think Voting is one of our most important civil rights? Did you know that in the last presidential election, less than half of polling places were ADA compliant? We at Paralyzed Veterans of America aren't OK with this. This year, accessible voting may be even more difficult for people with disabilities. Paralyzed Veterans of America is here to help. Go to helpPVA.org for a step by step guide of how to Access Your Vote. Develop your plan now because voting options and deadlines vary state to state. Paralyzed Veterans of America— Access Your Vote today by making your plan at helpPVA.org.</p>
:60	<p>Do you think Voting is one of our most important civil rights? Did you know that in the last presidential election, less than half of polling places were ADA compliant? Voting is one of the most important civil rights-but it isn't always accessible for paralyzed veterans and others with disabilities. Paralyzed Veterans of America wants everyone to be able to to vote. This November voting may be more difficult than ever due to COVID-19. Especially for the disabled. Voters will face longer waits due to added cleaning, social distancing measures, and even location closures. PVA wants to help people with disabilities know their rights so they can cast their vote safely and independently. Go to helpPVA.org for a step by step guide of how to Access Your Vote. Hurry - Develop your personal voting plan now, because deadlines vary state to state. Learn your options and find what works for you. Paralyzed Veterans and all people with disabilities deserve to have their votes counted. Paralyzed Veterans of America—Access Your Vote today at helpPVA.org</p>

***Accessible America***

**FINAL TRANSCRIPT**

#	Script
:15	<p><b>Narrator:</b> The mission is clear — accessibility. Veterans who have served and sacrificed deserve access to the veterans benefits they’ve earned and meaningful employment. Join the fight with Paralyzed Veterans of America at <a href="http://pva.org">pva.org</a>.</p>
:30	<p><b>Narrator:</b> Paralyzed Veterans of America believes the veterans who’ve served and sacrificed deserve access to the best our country has to offer. Access to homes, communities, meaningful employment, and the veterans benefits that they’ve earned. With PVA staff working inside VA hospitals, no other veterans organization has provided more real-time, ongoing support for paralyzed veterans and their families. Our nation’s heroes fought for your independence, join PVA in fighting for theirs at <a href="http://pva.org">pva.org</a>.</p>
:60	<p><b>Narrator:</b> The mission of Paralyzed Veterans of America is clear — accessibility. Veterans who have served and sacrificed the best of themselves deserve access to the best our country has to offer. Access to meaningful employment... Access to the veterans benefits they’ve earned... Accessible homes and vehicles — and access to every part of their communities. With PVA staff working inside VA hospitals, no other veterans organization has provided more real-time, ongoing support for paralyzed veterans and their families. PVA is proud to serve veterans across all branches, all generations, and all conflicts. Our nation’s heroes fought for your independence, join PVA in fighting for theirs at <a href="http://pva.org">pva.org</a>.</p>

Internal Revenue Service  
P. O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: December 22, 2011

PARALYZED VETERANS OF AMERICA  
801 18<sup>TH</sup> STREET NW  
WASHINGTON DC 20006

Person to Contact:

Dee Anna Jarmon

#0196118

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

13-1946868

Group Exemption Number:

1317

Dear Sir or Madam:

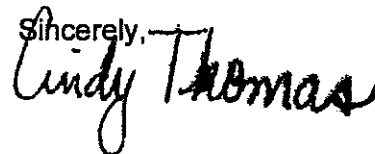
This is in response to your December 20, 2011 request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in February 1997, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,  


Cindy Thomas  
Manager, Exempt Organizations  
Determinations

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: FEB 15 1986

PARALYZED VETERANS OF AMERICA  
C/O ALBERT G LAUBER, ESQ  
CAPLIN & DRYSDALE CHARTERED  
ONE THOMAS CIRCLE, NW, STE 1100  
WASHINGTON, DC 20005

Employer Identification Number:  
13-194686B

DLN:  
317034733

Contact Person:  
D. A. DOWNING

Contact Telephone Number:  
(513) 684-3957

Accounting Period Ending:  
September 30

Form 990 Required:  
YES

Addendum Applies:  
YES

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

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

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the

Letter 947 (DO/CG)

PARALYZED VETERANS OF AMERICA

Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

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

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required

PARALYZED VETERANS OF AMERICA

purposes and that they will be used for those purposes by the recipient.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

  
District Director

Enclosure(s):  
Addendum

PARALYZED VETERANS OF AMERICA

You are required to make available for public inspection a copy of your exemption application, and supporting documents, and this exemption letter. If you are required to file an annual information return, you are also required to make a copy of the return available for public inspection for three years after the return is due. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice BB-120, 1988-2 C.B. 454, for additional information.

Guidelines under which private foundations may rely on this determination, for gifts, grants, and contributions made after March 13, 1989, were liberalized and published in Rev. Proc. 89-23, Cumulative Bulletin 1989-1, page B44.

Since you have not indicated that you intend to finance your activities with the proceeds of tax exempt bond financing, in this letter we have not determined the effect of such financing on your tax exempt status. You may obtain a confirmation ruling concerning the effect of tax-exempt bond financing on your exempt status from the Exempt Organizations Technical Division, Internal Revenue Service, 1111 Constitution Ave., N.W., Washington, D. C. 20224, Attn: E:EO.

This determination is effective October 1, 1996. As such, contributions are deductible as of this date.