



Paralyzed Veterans
of America

PSAdirectSM



Dear PSA Directors,

As the holidays approach, paralyzed veterans and others with disabilities remain trapped at home and isolated from their families due to their high risk of COVID-19. The holidays could worsen their feelings of isolation, depression and anxiety.

It is imperative that we let our veterans know they are not forgotten. Help us show them they are not alone this holiday season by airing the new public service announce from Paralyzed Veterans of America, ***Holiday Hope for Heroes***. Share with your listeners how Paralyzed Veterans of America is working hard to ensure our heroes have the food, medical care and emotional support they need during the holiday season.

Thank you and Happy Holidays,

Liz Deakin
Director of Communications

If you have any questions regarding PSA formats or media distribution, please contact Taylor McMahon at pva@psadirect.com or 703-348-6982

Holiday Hope for Heroes
FINAL TRANSCRIPT

#	Script
:15	NARRATOR: COVID-19 will prevent families from coming together during the holidays and the situation is dire for paralyzed veterans who remain isolated. Let our veterans know they are not alone. Join PVA and give holiday hope to our heroes at pva.org/holidayhope .
:20	NARRATOR: COVID-19 will prevent families from coming together during the holidays and the situation is dire for paralyzed veterans who remain isolated. PVA is a lifeline for high-risk veterans, providing food, resources and emotional support. Let our veterans know they are not alone this holiday season. Give holiday hope to our heroes at pva.org/holidayhope .
:30	NARRATOR: The holidays are usually a time of togetherness and celebration, but COVID-19 will prevent many families from coming together during the holidays. For paralyzed veterans and others with disabilities who remain isolated, it's even more dire. PVA is a lifeline that ensures high-risk veterans have the necessary food, resources and emotional support they need. Let our veterans know they are not alone this holiday season. Join PVA and give holiday hope to our heroes at pva.org/holidayhope .
:60	NARRATOR: The holidays are usually a time of togetherness and celebration, but COVID-19 will prevent many families from coming together during the holidays and the situation is even more dire for paralyzed veterans who remain isolated. Paralyzed veterans and others with disabilities are at high-risk for COVID and have been quarantined for months. The holidays could worsen their feelings of isolation, depression and anxiety unless we deliver essential support and remind them, they are not forgotten. Paralyzed Veterans of America is a lifeline for high-risk veterans that provides urgent help, food, emergency resources and a variety of wellness programs to keep veterans connected. Help us spread holiday cheer and let our veterans know they are not alone this holiday season. Join PVA and give holiday hope to our heroes at pva.org/holidayhope .

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

Department of the Treasury

Date: December 22, 2011

PARALYZED VETERANS OF AMERICA
801 18TH 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)

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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

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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.