EXTENSION ATTACHED

Form 990 — Return of Organization Exempt from Income Tax

OMB No 1545 0047

2003

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury Internal Revenue Service

► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2003 calendar year, or tax year beginning , 2003, and ending ,

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return ☐ Amended return ☐ Application pending

Please use IRS label or print or type. See specific instructions.

WHEELCHAIR FOUNDATION
3820 BLACKHAWK ROAD
DANVILLE, CA 94506

D Employer Identification Number: 94-3353881

E Telephone number: 877-378-3839

F Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ►

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations

H (a) Is this a group return for affiliates? ☐ Yes ☒ No

H (b) If 'Yes,' enter number of affiliates ►

H (c) Are all affiliates included? ☐ Yes ☐ No (If 'No,' attach a list See instructions)

H (d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ►

G Web site: ► WWW.WHEELCHAIRFOUNDATION.ORG

J Organization type (check only one) ► ☒ 501(c) 3 ◄ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ► ☐ if the organization's gross receipts are normally not more than $25,000 The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

M Check ► ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ► 15,637,358.

Part I — Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

	Line	Description	(A) Securities	Ref	Amount / (B) Other	Line	Amount
REVENUE	1	Contributions, gifts, grants, and similar amounts received.					
	a	Direct public support		1a	7,462,180.		
	b	Indirect public support		1b			
	c	Government contributions (grants)		1c	7,230,563.		
	d	Total (add lines 1a through 1c) (cash $ 14,682,195. noncash $ 10,548.)				1d	14,692,743.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)				2	
	3	Membership dues and assessments				3	
	4	Interest on savings and temporary cash investments				4	30,107.
	5	Dividends and interest from securities				5	358.
	6a	Gross rents		6a			
	b	Less rental expenses		6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)				6c	
	7	Other investment income (describe ►)				7	
	8a	Gross amount from sales of assets other than inventory	19,596.	8a	2,999.		
	b	Less cost or other basis and sales expenses	19,639.	8b	4,017.		
	c	Gain or (loss) (attach schedule) STATEMENT 1	-43.	8c	-1,018.		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))				8d	-1,061.
	9	Special events and activities (attach schedule). If any amount is from gaming, check here ► ☐					
	a	Gross revenue (not including $ of contributions reported on line 1a)		9a	891,555.		
	b	Less direct expenses other than fundraising expenses		9b	181,762.		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)			STATEMENT 2	9c	709,793.
	10a	Gross sales of inventory, less returns and allowances		10a			
	b	Less: cost of goods sold		10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)				10c	
	11	Other revenue (from Part VII, line 103)				11	
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)				12	15,431,940.
EXPENSES	13	Program services (from line 44, column (B))				13	8,317,985.
	14	Management and general (from line 44, column (C))				14	1,529,523.
	15	Fundraising (from line 44, column (D))				15	1,852,390.
	16	Payments to affiliates (attach schedule)				16	
	17	**Total expenses** (add lines 16 and 44, column (A))				17	11,699,898.
NET ASSETS	18	Excess or (deficit) for the year (subtract line 17 from line 12)				18	3,732,042.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))				19	646,846.
	20	Other changes in net assets or fund balances (attach explanation)				20	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)				21	4,378,888.

RECEIVED NOV 1 9 2004 OGDEN, UT

12

Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash $ ____ non-cash $ ____)	22				
23 Specific assistance to individuals (att sch)	23	6,081,513.	6,081,513.		
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	361,731.	361,731.		
26 Other salaries and wages	26	1,486,795.	322,231.	351,204.	813,360.
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	235,900.	87,735.	43,831.	104,334.
30 Professional fundraising fees	30	132,765.		33,191.	99,574.
31 Accounting fees	31	134,372.	44,343.	44,343.	45,686.
32 Legal fees	32	54,512.		54,512.	
33 Supplies	33	300,665.	218,665.	80,828.	1,172.
34 Telephone	34	71,736.	11,211.	60,525.	
35 Postage and shipping	35	94,477.		94,477.	
36 Occupancy	36	284,419.		284,419.	
37 Equipment rental and maintenance	37	3,451.		3,451.	
38 Printing and publications	38				
39 Travel	39	497,925.	422,056.	9,705.	66,164.
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	45,892.		45,892.	
43 Other expenses not covered above (itemize)					
a SEE STATEMENT 3	43a	1,913,745.	768,500.	423,145.	722,100.
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 - 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	11,699,898.	8,317,985.	1,529,523.	1,852,390.

Joint Costs. Check ► ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ► ☐ Yes ☒ No

If 'Yes,' enter **(i)** the aggregate amount of these joint costs $ ____, **(ii)** the amount allocated to Program services $ ____, **(iii)** the amount allocated to Management and general $ ____; and **(iv)** the amount allocated to Fundraising $

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ► SEE STATEMENT 4

All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served, publications issued, etc Discuss achievements that are not measurable. (Section 501(c)(3) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others)

	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a SEE STATEMENT 5 (Grants and allocations $)	8,317,985.
b (Grants and allocations $)	
c (Grants and allocations $)	
d (Grants and allocations $)	
e Other program services (Grants and allocations $)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	8,317,985.

Part IV Balance Sheets (See Instructions)

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only*			(A) Beginning of year		(B) End of year
ASSETS 45 Cash – non-interest-bearing			500.	45	800.
46 Savings and temporary cash investments			2,807,775.	46	3,483,486.
47a Accounts receivable	47a	1,214,775.			
b Less· allowance for doubtful accounts	47b		51,879.	47c	1,214,775.
48a Pledges receivable	48a				
b Less allowance for doubtful accounts	48b			48c	
49 Grants receivable				49	
50 Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
51a Other notes & loans receivable (attach sch)	51a				
b Less· allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use				52	
53 Prepaid expenses and deferred charges			117,268.	53	160,280.
54 Investments – securities (attach schedule) ► [X] Cost [ ] FMV			18,112.	54	
55a Investments – land, buildings, & equipment· basis	55a				
b Less accumulated depreciation (attach schedule)	55b			55c	
56 Investments – other (attach schedule)				56	
57a Land, buildings, and equipment. basis	57a	362,891.			
b Less accumulated depreciation (attach schedule) STATEMENT 6	57b	113,288.	123,979.	57c	249,603.
58 Other assets (describe ► SEE STATEMENT 7)			2,309.	58	168,977.
59 **Total assets** (add lines 45 through 58) (must equal line 74)			3,121,822.	59	5,277,921.
LIABILITIES 60 Accounts payable and accrued expenses			572,602.	60	786,333.
61 Grants payable				61	
62 Deferred revenue			564,138.	62	112,700.
63 Loans from officers, directors, trustees, and key employees (attach schedule)			1,338,236.	63	
64a Tax-exempt bond liabilities (attach schedule)				64a	
b Mortgages and other notes payable (attach schedule)				64b	
65 Other liabilities (describe ►)				65	
66 **Total liabilities** (add lines 60 through 65)			2,474,976.	66	899,033.
NET ASSETS OR FUND BALANCES **Organizations that follow SFAS 117, check here** ► [X] and complete lines 67 through 69 and lines 73 and 74.					
67 Unrestricted			-1,305,113.	67	2,162,123.
68 Temporarily restricted			1,951,959.	68	2,216,765.
69 Permanently restricted				69	
Organizations that do not follow SFAS 117, check here ► [ ] and complete lines 70 through 74					
70 Capital stock, trust principal, or current funds				70	
71 Paid-in or capital surplus, or land, building, and equipment fund				71	
72 Retained earnings, endowment, accumulated income, or other funds				72	
73 **Total net assets or fund balances** (add lines 67 through 69 **or** lines 70 through 72, column (A) **must** equal line 19, column (B) **must** equal line 21)			646,846.	73	4,378,888.
74 **Total liabilities and net assets/fund balances** (add lines 66 and 73)			3,121,822.	74	5,277,921.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization How the public perceives an organization in such cases may be determined by the information presented on its return Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments

BAA

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)

a	Total revenue, gains, and other support per audited financial statements ►	a	18,142,214.
b	Amounts included on line a but not on line 12, Form 990:		
	(1) Net unrealized gains on investments $		
	(2) Donated services and use of facilities $ 2,729,186.		
	(3) Recoveries of prior year grants $		
	(4) Other (specify): SEE STM 8 $ -11,680.		
	Add amounts on lines (1) through (4) ►	b	2,717,506.
c	Line a minus line b ►	c	15,424,708.
d	Amounts included on line 12, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 $		
	(2) Other (specify) SEE STM 9 $ 7,232.		
	Add amounts on lines (1) and (2) ►	d	7,232.
e	Total revenue per line 12, Form 990 (line c plus line d) ►	e	15,431,940.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements ►	a	14,415,943.
b	Amounts included on line a but not on line 17, Form 990		
	(1) Donated services and use of facilities $ 2,729,186.		
	(2) Prior year adjustments reported on line 20, Form 990 $		
	(3) Losses reported on line 20, Form 990 $		
	(4) Other (specify) $		
	Add amounts on lines (1) through (4) ►	b	2,729,186.
c	Line a minus line b ►	c	11,686,757.
d	Amounts included on line 17, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 $		
	(2) Other (specify). SEE STMT 10 $ 13,141.		
	Add amounts on lines (1) and (2) ►	d	13,141.
e	Total expenses per line 17, Form 990 (line c plus line d) ►	e	11,699,898.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 11		361,731.	0.	75,000.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? SEE STATEMENT 12 ► [X] Yes [ ] No

If 'Yes,' attach schedule — see instructions

Part VI Other Information (See instructions)

		Line	Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes	77		X
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	78b	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement	79		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization?	80a	X	
b	If 'Yes,' enter the name of the organization ► SEE STATEMENT 13 and check whether it is [X] exempt **or** [X] nonexempt			
81a	Enter direct and indirect political expenditures See line 81 instructions — 81a: 0.			
b	Did the organization file **Form 1120-POL** for this year?	81b		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X	
b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III) — 82b: 2,729,186.			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	*501(c)(4), (5), or (6) organizations* **a** Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	85b	N/A	
	If 'Yes' was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year			
c	Dues, assessments, and similar amounts from members — 85c: N/A			
d	Section 162(e) lobbying and political expenditures — 85d: N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices — 85e: N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) — 85f: N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	*501(c)(7) organizations* Enter **a** Initiation fees and capital contributions included on line 12 — 86a: N/A			
b	Gross receipts, included on line 12, for public use of club facilities — 86b: N/A			
87	*501(c)(12) organizations* Enter **a** Gross income from members or shareholders — 87a: N/A			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) — 87b: N/A			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88		X
89a	*501(c)(3) organizations* Enter Amount of tax imposed on the organization during the year under section 4911 ► 0. , section 4912 ► 0. ; section 4955 ► 0.			
b	*501(c)(3) and 501(c)(4) organizations* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	89b		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0.			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ► 0.			
90a	List the states with which a copy of this return is filed ► SEE STATEMENT 14			
b	Number of employees employed in the pay period that includes March 12, 2003 (See instructions) — 90b: 0			

91 The books are in care of ► WHEELCHAIR FOUNDATION Telephone number ► 877-378-3839
Located at ► 3820 BLACKHAWK ROAD, DANVILLE CA ZIP + 4 ► 94506

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* ***Form 1041*** – Check here N/A ► [ ]
and enter the amount of tax-exempt interest received or accrued during the tax year ► 92 N/A

Part VII Analysis of Income-Producing Activities (See instructions.)

Note: *Enter gross amounts unless otherwise indicated*	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue.					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments.					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	30,107.	
96 Dividends & interest from securities.			14	358.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	-1,061.	
101 Net income or (loss) from special events			1	709,793.	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue. a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				739,197.	
105 Total (add line 104, columns (B), (D), and (E)) ►					739,197.

Note: *Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
N/A	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions.)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: *If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)*

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

[redacted]

11/11/04

Date

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information — (See separate instructions.)

► MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.

OMB No 1545 0047

2003

Name of the organization: WHEELCHAIR FOUNDATION

Employer identification number: 94-3353881

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions. List each one. If there are none, enter 'None.')

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
LEONARD P DUGGAN 308 BOWFIN ST, FOSTER CITY, CA	MARKETING MGR 40	112,231.	0.	0.
FRED GERHARD 230 PORTOLA DR, DANVILLE, CA	OPERATION MGR 40	135,385.	0.	0.
RICHARD KING 39985 E LAS PALMAS, FREMONT, CA	EXECUTIVE DIREC 40	173,077.	0.	30,000.
STEPHEN LARGENT 6150 SO LOUISVILLE AVE, TULSA, OK	EXEC DIRECTOR-S	117,308.	0.	0.
JOEL HODGE 201 RIDGEWAY AVE #1, OAKLAND, CA	OPS REGION MGR 40	85,000.	0.	0.
Total number of other employees paid over $50,000 ►	5			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions List each one (whether individuals or firms) If there are none, enter 'None.')

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
JACK DRURY & ASSOCIATES 2800 E COMMERCIAL BLVD. #207, FT LAUDERDALE,	FUNDRAISER/EDUCATOR	243,239.
BIG PICTURE VIDEO 323 CIRCLE DRIVE, PRESCOTT, AZ 86303	VIDEOGRAPHER	140,421.
CATIGNANI AND BOND 101 CONSTITUTION AVENUE, NW, #800, WASH DC	PROMO/MARKETING	200,000.
DIABLO PRODUCTIONS 2520 CAMINO DIABLO, WALNUT CREEK, CA	VIDEO DUPLICATION	112,142.
POLICY IMPACT 1275 PENNSYLVANIA AVE, NW, 10TH FLR, WASH DC	PROMO/MARKETING	101,083.
Total number of others receiving over $50,000 for professional services ► 5		

Part III Statements About Activities (See instructions.)

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ► $ N/A (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1		X
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes,' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)*			
	a Sale, exchange, or leasing of property? SEE STATEMENT 15	2a	X	
	b Lending of money or other extension of credit?	2b	X	
	c Furnishing of goods, services, or facilities?	2c	X	
	d *Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?* SEE FORM 990, PART V	2d	X	
	e Transfer of any part of its income or assets?	2e		X
3a	Do you make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how you determine that recipients qualify to receive payments.)	3a		X
b	Do you have a section 403(b) annuity plan for your employees?	3b		X
4	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4		X

Part IV Reason for Non-Private Foundation Status (See instructions.)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

6 ☐ A school Section 170(b)(1)(A)(ii). (Also complete Part V.)

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii).

8 ☐ *A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v)*

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ►

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A.)

11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

11b ☐ A community trust. Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)

12 ☐ An organization that normally receives: **(1) more than 33-1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions – subject to certain exceptions, and **(2) no more than 33-1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A.)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions.)

(a) Name(s) of supported organization(s)	**(b)** Line number from above

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.*

Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting*

Calendar year (or fiscal year beginning in) ►	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants See line 28.)	4,285,543.	1,872,201.	759,679.		6,917,423.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	21,344.	9,003.	867.		31,214.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets .					
23 Total of lines 15 through 22	4,306,887.	1,881,204.	760,546.		6,948,637.
24 Line 23 minus line 17	4,306,887.	1,881,204.	760,546.		6,948,637.
25 Enter 1% of line 23	43,069.	18,812.	7,605.		

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ► 26a 138,973.

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a **Do not file this list with your return** Enter the total of all these excess amounts ► 26b 917,798.

c Total support for section 509(a)(1) test Enter line 24, column (e) ► 26c 6,948,637.

d Add Amounts from column (e) for lines: 18 31,214. 19 ______ 22 ______ 26b 917,798. 26d 949,012.

e Public support (line 26c minus line 26d total) ► 26e 5,999,625.

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ► 26f 86.34 %

27 Organizations described on line 12: N/A

a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' **Do not file this list with your return.** Enter the sum of such amounts for each year·

(2002) ____________ (2001) ____________ (2000) ____________ (1999) ____________

b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2),** enter the sum of these differences (the excess amounts) for each year

(2002) ____________ (2001) ____________ (2000) ____________ (1999) ____________

c Add. Amounts from column (e) for lines 15 ______ 16 ______ 17 ______ 20 ______ 21 ______ 27c

d Add· Line 27a total . ______ and line 27b total ______ 27d

e Public support (line 27c total minus line 27d total) ► 27e

f Total support for section 509(a)(2) test· Enter amount from line 23, column (e) ► 27f

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ► 27g %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ► 27h %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant **Do not file this list with your return.** *Do not include these grants in line 15*

Part V Private School Questionnaire (See instructions)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
If 'Yes,' please describe; if 'No,' please explain (If you need more space, attach a separate statement)			
32 Does the organization maintain the following			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement)			
33 Does the organization discriminate by race in any way with respect to			
a Students' rights or privileges?	33a		
b Admissions policies?	33b		
c Employment of faculty or administrative staff?	33c		
d Scholarships or other financial assistance?	33d		
e Educational policies?	33e		
f Use of facilities?	33f		
g Athletic programs?	33g		
h Other extracurricular activities?	33h		
If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement)			
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b Has the organization's right to such aid ever been revoked or suspended?	34b		
If you answered 'Yes' to either 34a or b, please explain using an attached statement.			
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B. 587, covering racial nondiscrimination? If 'No,' attach an explanation	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions.)

(To be completed ONLY by an eligible organization that filed Form 5768) N/A

Check ► a ☐ if the organization belongs to an affiliated group Check ► b ☐ if you checked 'a' and 'limited control' provisions apply

Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table –			
If the amount on line 40 is – / **The lobbying nontaxable amount is –**			
Not over \$500,000 / 20% of the amount on line 40			
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	41		
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			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		
Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720*			

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 instructions for lines 45 through 50.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ►	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See instructions.) N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines **c** through **h.**)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines **c** through **h.**)			

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of			
(i) Cash	51 a (i)		X
(ii) Other assets	a (ii)		X
b Other transactions.			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b (i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b (ii)		X
(iii) Rental of facilities, equipment, or other assets	b (iii)		X
(iv) Reimbursement arrangements	b (iv)		X
(v) Loans or loan guarantees	b (v)		X
(vi) Performance of services or membership or fundraising solicitations	b (vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ► ☐ Yes ☒ No

b If 'Yes,' complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Form 4562

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)
► See separate instructions.
► Attach to your tax return.

OMB No 1545-0172

2003

67

Name(s) shown on return: WHEELCHAIR FOUNDATION

Identifying number: 94-3353881

Business or activity to which this form relates

Part I Election To Expense Certain Tangible Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I*

1	Maximum amount See instructions for a higher limit for certain businesses	1	$100,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	$400,000.
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	100,000.

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	100,000.
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2004 Add lines 9 and 10, less line 12 ►	13	

Note: *Do not use Part II or Part III below for listed property Instead, use Part V*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	45,275.

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2003	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B – Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		3,041.	5 yr	HY	DDB	608.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C – Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

20a Class life		5,180.	39 yr	MM	S/L	11.
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return Partnerships and S corporations — see instructions	22	45,894.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property

(Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A – Depreciation and Other Information (Caution: *See instructions for limits for passenger automobiles.*)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If 'Yes,' is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use (see instructions)								
27 Property used 50% or less in a qualified business use (see instructions)								
						SL/		
						SL/		
						SL/		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles – see instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (see instructions)		

Note: *If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.*

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2003 tax year (see instructions)					
43 Amortization of costs that began before your 2003 tax year				43	
44 **Total.** Add amounts in column (f). See instructions for where to report				44	

WHEELCHAIR FOUNDATION
Form 4562 - Supporting Schedules
Period Ended 12/31/03 - Federal ID #: 94-3353881

Part II, Line 16 - ACRS/Other Deprec.

Description	Acq. Date	Basis	Life	Method	Deduction
OFFICE CHAIR - FRED	05/04/00	588.	7 yr	SL	84.
CHAIR - CHRIS LEWIS	05/31/00	504.	7 yr	SL	72.
MAP - CHRIS LEWIS OFFICE	09/10/00	68.	7 yr	SL	10
FILE CABINET - BLK 2 DR	10/17/00	216.	7 yr	SL	31.
MAHAOGANY DESK, CREDENSA,	08/26/00	1,975.	7 yr	SL	282
EXECUTIVE CHAIR - FLA	09/07/00	350.	7 yr	SL	50.
EXECUTIVE CHAIR - FLA	09/07/00	297.	7 yr	SL	42
FILE CABINET -FLA	09/07/00	86.	7 yr	SL	12.
OAK DESK - FLA	09/01/00	212.	7 yr	SL	30.
BLACK LEATHE CHAIR	09/01/00	85.	7 yr	SL	12.
OAK FILE CABINET - FLA	09/06/00	106.	7 yr	SL	15.
PASS THROUGH OFFICE IMPRO	09/11/00	245.	39 yr	SL	6.
WINDOW TREATMENTS & IMPRO	10/18/00	273.	7 yr	SL	39.
SIGN 2X6 ID	10/13/00	329.	7 yr	SL	47
OFFICE TABLE	11/15/00	186.	7 yr	SL	27.
2 DIGITAL CAMERAS - SONY	03/07/00	2,679.	5 yr	SL	536.
DIGITAL CAMCORDER, SONY	03/07/00	1,504.	5 yr	SL	301
32" TV RCA & PANASOIC VCR	05/04/00	731.	5 yr	SL	146
NIKON 980 & ATTACHMENTS	09/28/00	1,580.	5 yr	SL	316.
TV & VCR	09/13/00	382.	5 yr	SL	76
LASER FAX MACHINE	09/06/00	318.	5 yr	SL	64.
REFRIGERATOR - FLA	09/01/00	170.	5 yr	SL	34
CAMERA ACCESSORIES	11/10/00	508.	5 yr	SL	102.
PROJECTOR	12/10/00	750.	5 yr	SL	150
IMAGE WEST PHOTO DIGITAL	07/20/00	2,597.	5 yr	SL	519
GRAPHICS, PHOTO COLLEGE,	09/01/00	11,137.	7 yr	SL	1,591.
LARGE MAP	09/01/00	109	7 yr	SL	16
DISPLAY ALPHA 330 C INDOO	10/01/00	1,650.	7 yr	SL	236.
MOUNT & FRAME MAP	10/02/00	750	7 yr	SL	107
GLOBE & LOGO	10/01/00	1,629.	7 yr	SL	233.
DELL LAPTOP - FRED GERHAR	05/31/00	3,159.	5 yr	SL	632.
DELL LAPTOP JOEL HODGE	06/23/00	3,055.	5 yr	SL	611.
3 PRINTERS/FAS SCANNER/MJ	06/15/00	960.	5 yr	SL	192.
PRINTER QL705ON SAMSUNG	06/15/00	900.	5 yr	SL	180.
5 FLAT SCREEN MONITORS	06/15/00	9,250.	5 yr	SL	1,850
20 GIG HARD DRIVES	06/15/00	1,490.	5 yr	SL	298.
CD ROM WRITER SAMSUNG DON	06/15/00	210.	5 yr	SL	42.
PRINTER QL7050N SAMSUNG D	06/15/00	900.	5 yr	SL	180
COMPUTER - COSTCO	07/05/00	1,407.	5 yr	SL	281.
ADOBE ACOBAT SOFTWARE	07/10/00	284	3 yr	SL	47.
EQUIPMENT FOR DSL LINE	08/21/00	2,883.	5 yr	SL	577.
MULTI MEDIA SPEAKERS	09/17/00	108.	5 yr	SL	22.
LASER PRINTER/PHOTOS PHAS	09/15/00	3,828.	5 yr	SL	766.
SANYO 220 LUMEN PROJECTOR	09/19/00	7,516.	5 yr	SL	1,503
GATEWAY COMPUTER SYS - FL	09/05/00	3,026.	5 yr	SL	605
EXECUTIVE CHAIR	02/07/01	612.	7 yr	SL	87
EXECUTIVE CHAIR-MARK	02/06/01	610.	7 yr	SL	87.
PHONE SYSTEM	03/16/01	22,480.	5 yr	SL	4,496.
PHONES	04/02/01	1,277	5 yr	SL	255
CASSETTE/CD PLAYER-JOEL	06/01/01	316.	5 yr	SL	63

WHEELCHAIR FOUNDATION
Form 4562 - Supporting Schedules
Period Ended 12/31/03 - Federal ID #: 94-3353881

Part II, Line 16 - ACRS/Other Deprec.

Description	Acq. Date	Basis	Life	Method	Deduction
LABEL MAKER	07/02/01	293.	5 yr	SL	59.
FRAMED PRINTS	10/23/01	1,315.	5 yr	SL	263.
COMPUTER-JEFF BEHRING	02/20/01	2,114.	5 yr	SL	423.
COMPUTER-MARK	01/25/01	2,115.	5 yr	SL	423
SCANNER-MARK	02/03/01	292.	5 yr	SL	58.
COMPUTER (S BEINKE)	02/20/01	1,040.	5 yr	SL	208.
COMPUTER - CHRIS POINTUS	02/20/01	1,213.	5 yr	SL	243
COMPUTER - FRED GERHARD	03/14/01	2,985.	5 yr	SL	597.
PRINTER - FRED GERHARD	03/06/01	227.	5 yr	SL	45.
OFFICE FURNITURE - LEN D	09/06/01	299.	7 yr	SL	43.
FRAMED POSTERS	11/01/01	432.	5 yr	SL	86.
RED, HOT & BLUE EXHIBIT	11/18/01	20,011.	7 yr	SL	2,859.
2 PROJECTORS	01/31/02	4,350.	5 yr	SL	870
CONTAINERS	04/16/02	1,740.	5 yr	SL	348.
CONTAINERS	04/30/02	1,740.	5 yr	SL	348
DESK - FRED	02/28/02	530.	7 yr	SL	76
CHAIR - FRED	03/31/02	450.	7 yr	SL	64.
FILE CABINETS	06/30/02	910.	7 yr	SL	130.
WEBSITE COMPUTER - DELL	02/28/02	1,440.	5 yr	SL	288.
DELL LAPTOP COMUTER	03/31/02	3,251.	5 yr	SL	650.
COMPUTER	04/30/02	718.	5 yr	SL	144.
2 PRINTERS	06/30/02	518.	5 yr	SL	104.
TV 27" SAMSUNG	06/15/00	310.	5 yr	SL	62.
WEBSITE - UNIVERSAL	12/01/00	17,826.	3 yr	SL	5,447
DOMAIN NAMES	01/09/01	770.	3 yr	SL	257
WEBSITE UPDATE	02/26/01	5,125.	3 yr	SL	1,708.
WEBSITE UPDATE	03/08/01	500.	3 yr	SL	167
WEBSITE UPDATE	04/04/01	688.	3 yr	SL	229.
1 DESK CHAIR 2 VISITOR CH	11/15/02	1,942.	7 yr	SL	277.
4 CUBICLE WORKSTATIONS	11/15/02	9,765.	7 yr	SL	1,395
CDW HARDWARE WEBSITE	10/31/02	767.	3 yr	SL	256.
COMPUTER BOXES JEFFJ & FR	07/31/02	1,587.	5 yr	SL	317
DELL LAPTOP JEFF NEEL	07/31/02	2,170.	5 yr	SL	434.
NCAL COMPUTER BOX EVE	10/18/02	787.	5 yr	SL	157.
COMPUTER BOX MARIA & AMPA	10/18/02	1,574.	5 yr	SL	315.
JON GRANT COMPUTER	10/31/02	1,730.	5 yr	SL	346.
TOSHIBA LAPTOP JING SUN	11/30/02	1,944.	5 yr	SL	389.
LATERAL FILES 24 X 36	01/20/03	514.	7 yr	SL	67
LATERAL FILE 24 X 36	01/20/03	514.	7 yr	SL	67
LEFT SECRETARY DESK-OAK	03/04/03	318.	7 yr	SL	23.
LEFT SECRETARY DESK-OAK	03/04/03	318.	7 yr	SL	23.
EXEC SWIVEL CHAIR LEATHER	03/04/03	118.	7 yr	SL	8.
EXEC SWIVEL CHAIR-LEATHER	03/04/03	118.	7 yr	SL	8.
GUEST CHAIR-BLUE OAK	03/04/03	124.	7 yr	SL	9.
GUEST CHAIR BLUE OAK	03/04/03	124.	7 yr	SL	9.
U SHAPE WORKSTATION-CHERR	10/30/03	1,634.	7 yr	SL	39.
RIGHT RETURN DESK-CHERRY	10/30/03	860.	7 yr	SL	20.
24X36 LATERAL FILES	10/30/03	514.	7 yr	SL	12
24X36 LATERAL FILE	10/30/03	514.	7 yr	SL	12
COMPUTER-AMPARO	02/03/03	817.	5 yr	SL	150

WHEELCHAIR FOUNDATION
Form 4562 - Supporting Schedules
Period Ended 12/31/03 - Federal ID #: 94-3353881

Part II, Line 16 - ACRS/Other Deprec.

Description	Acq. Date	Basis	Life	Method	Deduction
TOSHIBA LAPTOP-C LEWIS	02/24/03	1,353.	5 yı	SL	226
DELL COMPUTER-S LARGENT	03/05/03	1,509.	5 yr	SL	151.
DELL COMPUTER-S LARGENT	03/16/03	1,766.	5 yr	SL	147.
COMPUTER & MONITOR- RILEY	04/04/03	1,351.	5 yr	SL	203.
COMPUTER-D BEHRING	04/04/03	812.	5 yr	SL	122.
COMPUTER - A HARRIS	04/18/03	940.	5 yr	SL	125.
COMPUTER - D OSBORNE	05/08/03	940.	5 yr	SL	125.
COMPUTER - CHRIS LEWIS	05/27/03	889.	5 yr	SL	104.
VIDEO CAMERA	04/15/03	1,454.	5 yr	SL	218.
APTOP COMPUTER-GERHARD	05/27/03	889.	5 yr	SL	104.
COMPUTER- CHINA	05/23/03	994.	5 yr	SL	116
COMPUTER - CHINA	05/23/03	994.	5 yr	SL	116.
COMPUTER - CHINA	05/23/03	994.	5 yr	SL	116
LAPTOP COMPUTER-GERARD	07/18/03	2,073.	5 yr	SL	173
XEROX 8200N COLOR PRINTER	09/11/03	1,925.	5 yr	SL	128.
TOSHIBA LAPTOP-EVA/VLADIM	10/25/03	2,522.	5 yr	SL	84.
ELECTRICAL -MUSEUM CONVER	09/01/03	9,177.	39 yr	SL	78.
AUTO SPRINKLERS-MUSEUM	09/01/03	1,008.	15 yr	SL	22.
ACOUSTICAL CEILING-MUSEUM	09/01/03	1,296.	39 yr	SL	11
CARPET-MUSEUM OFFICES	09/01/03	4,278.	7 yr	SL	204.
HVAC COMPRESSOR-MUSEUM	09/01/03	1,022.	15 yr	SL	23.
OFFICE CONVERSION-MUSEUM	09/01/03	17,550.	39 yr	SL	150.
PHONE SYSTEM-MUSEUM OFFIC	09/02/03	2,832.	5 yr	SL	189.
STOREFRONT DOOR-MUSEUM	10/11/03	5,864.	39 yr	SL	38
DELL LAPTOP-GERHARD	10/07/03	2,432.	5 yr	SL	122
36X72X32 PEDESTAL DESK	09/10/03	990.	7 yr	SL	47
DESK W/RIGHT RETURN	09/10/03	812.	7 yr	SL	39.
RACETRACK TABLE	09/10/03	2,287	7 yr	SL	109
DOUBLE PEDESTAL DESK	09/10/03	948.	7 yr	SL	45.
DOUBLE PEDESTAL DESK	09/10/03	948.	7 yr	SL	45.
DOUBLE PEDESTAL DESK	09/10/03	948.	7 yr	SL	45.
36X24 LATERAL FILE	09/10/03	601.	7 yr	SL	29.
36X24 LATERAL FILE	09/10/03	601.	7 yr	SL	29
36X24 LATERAL FILE	09/10/03	601.	7 yr	SL	29.
SINGLE PEDESTAL DESK	09/10/03	875.	7 yr	SL	42.
SINGLE PEDESTAL DESK	09/10/03	875.	7 yr	SL	42.
SINGLE PEDESTAL DESK	09/10/03	875.	7 yr	SL	42.
RIGHT RETURN-CHERRY	09/10/03	658.	7 yr	SL	31.
RIGHT RETURN-CHERRY	09/10/03	658.	7 yr	SL	31
RIGHT RETURN-CHERRY	09/10/03	658	7 yr	SL	31
MULTI ADJUST CHAIR	09/10/03	395.	7 yr	SL	19.
MULTI ADJUST CHAIR	09/10/03	395.	7 yr	SL	19.
MULTI ADJUST CHAIR	09/10/03	395.	7 yr	SL	19.
MULTI ADJUST CHAIR	09/10/03	395.	7 yr	SL	19
MULTI ADJUST CHAIR	09/10/03	395.	7 yr	SL	19
VOICE & DATA PHONE SYSTEM	09/02/03	10,152.	5 yr	SL	677.
COMPUTER-T PONT	09/01/03	1,050.	5 yr	SL	70.
COMPUTER - JOEL H	09/01/03	889.	5 yr	SL	59
MUSEUM OFFICE SERVER	09/01/03	1,188.	5 yr	SL	79.
COMPUTER-BRAND	09/01/03	811.	5 yr	SL	54

WHEELCHAIR FOUNDATION

Form 4562 - Supporting Schedules

Period Ended 12/31/03 - Federal ID #: 94-3353881

Part II, Line 16 - ACRS/Other Deprec.

Description	Acq. Date	Basis	Life	Method	Deduction	
COMPUTER-LEE WINTER	09/01/03	811.	5 yr	SL	54.	
MUSEUM NETWORK SYSTEM	09/17/03	708.	5 yr	SL	35.	
COMPUTER-M NEWMAN	09/30/03	1,875.	5 yr	SL	94	
XEROX 8200N COLOR PRINTER	09/11/03	1,925.	5 yr	SL	128.	
SAMSUNG 17"FLAT MONITOR	12/31/03	477.	5 yr	SL	477.	
DELL L800R COMPUTER (2)	12/31/03	1,230.	5 yr	SL	1,230.	
Total		301,530.			45,275.	(A)

Part III, Line 19b - Five Year Property

Description	Acq. Date	Basis	Life	Method	Deduction	
LAPTOP COMPUTER MR BEHRIN	11/30/03	3,041.	5 yr	DDB	608.	
Total		3,041.			608.	(B)

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

► **Attach to your tax return.** ► **See separate instructions.**

OMB No 1545 0184

2003

27

Name(s) shown on return: WHEELCHAIR FOUNDATION

Identifying number: 94-3353881

1 Enter the gross proceeds from sales or exchanges reported to you for 2003 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) | 1 |

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft — Most Property Held More Than 1 Year (See instructions.)

2 (a) Description of property	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) for entire year Subtract (f) from the sum of (d) and (e)	(h) Post May 5, 2003, gain or (loss)* (see below)

3 Gain, if any, from Form 4684, line 39	3		
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4		
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5		
6 Gain, if any, from line 32, from other than casualty or theft	6		
7 Combine lines 2 through 6 in columns (g) and (h) Enter the gain or (loss) here and on the appropriate line as follows	7		

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6, or Form 1120S, Schedule K, line 5 Skip lines 8, 9, 11, and 12 below

All others. If line 7, column (g) is zero or a loss, enter that amount on line 11 below and skip lines 8, 9, and 12 If line 7, column (g) is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain or (loss) in each column as a long-term capital gain or (loss) on Schedule D and skip lines 8, 9, 11, and 12 below

8 Nonrecaptured net section 1231 losses from prior years (see instructions)	8		
9 Subtract line 8 from line 7. If line 9, column (g) is zero or less, enter -0- in column (g) If line 9, column (g) is zero, enter the gain from line 7, column (g) on line 12 below If line 9, column (g), is more than zero, enter the amount from line 8, column (g) on line 12 below and include the gain or (loss) in each column of line 9 as a long-term capital gain or (loss) on Schedule D (see instructions)	9		

*Corporations (other than S corporations) should not complete column (h) Partnerships and S corporations must complete column (h) All others must complete column (h) only if line 7, column (g), is a gain **and** the amount, if any, on line 8, column (g), does **not** equal or exceed the gain on line 7, column (g) Include in column (h) all gains and losses from column (g) from sales, exchanges, or conversions (including installment payments received) **after** May 5, 2003 However, do **not** include gain attributable to unrecaptured section 1250 gain

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less)

Statement						
Attached						
						-1,018.

11 Loss, if any, from line 7, column (g)	11	
12 Gain, if any, from line 7, column (g), or amount from line 8, column (g), if applicable	12	
13 Gain, if any, from line 31	13	
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17 Recapture of section 179 expense deduction for partners and S corporation shareholders for property dispositions from 2002-2003 fiscal year by partnerships and S corporations (see instructions)	17	
18 Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows	18	-1,018.

a For all except individual returns. Enter the gain or (loss) from line 18 on the return being filed.

b For individual returns:

(1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from 'Form 4797, line 18b(1)' See instructions | **18b(1)** |

(2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1) Enter here and on Form 1040, line 14 | **18b(2)** |

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19(a) Description of section 1245, 1250, 1252, 1254, or 1255 property	**(b)** Date acquired (mo, day, yr)	**(c)** Date sold (mo, day, yr)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D ►		**Property A**	**Property B**	**Property C**	**Property D**
20 Gross sales price (**Note:** *See line 1 before completing*)	20				
21 Cost or other basis plus expense of sale	21				
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain Subtract line 23 from line 20	24				
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instrs)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 & before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instrs)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33 Enter the portion from other than casualty or theft on Form 4797, line 6, column (g), and if applicable, column (h)	32	

Part IV **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**
(See instructions)

		(a) Section 179	**(b) Section 280F(b)(2)**
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation See instructions	34		
35 Recapture amount Subtract line 34 from line 33 See instructions for where to report	35		

Continuation Sheet for Form 4797, Line 10

Form 4797

Name(s)	Identifying number
WHEELCHAIR FOUNDATION	94-3353881

(a) Description of property	(b) Date acquired	(c) Date sold	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements & expense of sale	(g) GAIN or (LOSS) Subtract (f) from the sum of (d) and (e)
LEFT SECRETARY DESK-OAK	03/04/03	09/15/03	217.	23.	318.	-78.
LEFT SECRETARY DESK-OAK	03/04/03	09/15/03	217.	23.	318.	-78.
EXEC SWIVEL CHAIR LEATHER	03/04/03	09/15/03	80.	8.	118.	-30.
EXEC SWIVEL CHAIR-LEATHER	03/04/03	09/15/03	80.	8.	118.	-30.
GUEST CHAIR-BLUE OAK	03/04/03	09/15/03	85.	9.	124.	-30.
GUEST CHAIR BLUE OAK	03/04/03	09/15/03	85.	9.	124.	-30
DELL COMPUTER-S LARGENT	03/05/03	09/15/03	1,030.	151.	1,509.	-328.
DELL COMPUTER-S LARGENT	03/16/03	09/15/03	1,205.	147.	1,766.	-414.

Combine amounts in column (g). Enter gain or (loss) here and on Form 4797: -1,018

STATEMENT 1
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALES

PUBLICLY TRADED SECURITIES

GROSS SALES PRICE: 19,596.
COST OR OTHER BASIS: 19,639.

TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES $ -43.

OTHER ASSETS

DESCRIPTION: SEE ATTACHED SCHEDULE
DATE ACQUIRED: VARIOUS
HOW ACQUIRED: PURCHASE
DATE SOLD: 9/15/2003
TO WHOM SOLD:
GROSS SALES PRICE: 2,999.
COST OR OTHER BASIS: 4,395.
DEPRECIATION: 378.

GAIN (LOSS) -1,018.

TOTAL GAIN (LOSS) OTHER ASSETS $ -1,018.

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES $ -1,061.

STATEMENT 2
FORM 990, PART I, LINE 9
NET INCOME (LOSS) FROM SPECIAL EVENTS

SPECIAL EVENTS	GROSS RECEIPTS	LESS CONTRIBUTIONS	GROSS REVENUE	LESS DIRECT EXPENSES	NET INCOME (LOSS)
HOUR OF POWER	269,057.	0.	269,057.	0.	269,057.
MILLION DOLLAR ROUND TABLE EVENT	213,918.	0.	213,918.	12,953.	200,965.
VIETNAM EVENT	73,176.	0.	73,176.	29,827.	43,349.
GOLF TOURNAMENT EVENT	335,404.	0.	335,404.	138,982.	196,422.
TOTAL	$ 891,555.	$ 0.	$ 891,555.	$ 181,762.	$ 709,793.

STATEMENT 3
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK CHARGES	4,964.		4,964.	
COMPUTER CONSULTING & EXPENSES	57,408.	28,704.	14,352.	14,352.
COPY MACHINE EXPENSE	2,205.		2,205.	
DATA PROCESSING FEES	4,869.		4,869.	
DISTRIBUTION PERSONNELL	65,289.	65,289.		

STATEMENT 3 (CONTINUED)
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
DUES & SUBSCRIPTIONS	5,847.		5,847.	
EDUCATIONAL MATERIALS	323,040.	268,412.		54,628.
INSURANCE	28,889.	20,338.	6,009.	2,542.
MANAGEMENT FEE BLACKHAWK SVCES	438,025.	130,393.	304,732.	2,900.
MEETING EXPENSE	27,892.		27,892.	
MERCHANT FEES	12,927.		12,927.	
MILEAGE	11,680.		11,680.	
OUTSIDE SERVICES	343,971.	178,462.		165,509.
PENSION FEES	2,923.		2,923.	
PUBLIC AWARENESS	482,169.			482,169.
SCI DISABILITY AWARENESS FELLO	40,507.	40,507.		
SEMINARS	1,524.		1,524.	
STORAGE	42,189.	36,395.	5,794.	
TAXES, LICENCES, AND FILING FE	12,911.		12,911.	
UTILITIES	807.		807.	
WEBSITE FEE & MAINTENANCE	3,709.		3,709.	
TOTAL	$ 1913745.	$ 768,500.	$ 423,145.	$ 722,100.

STATEMENT 4
FORM 990 , PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE FOUNDATION IS DEDICATED TO PROVIDE WHEELCHAIRS TO NEEDY PEOPLE THROUGHOUT THE WORLD, AND TO CARRY ON OTHER CHARITABLE AND EDUCATIONAL ACTIVITIES.

STATEMENT 5
FORM 990, PART III, LINE A
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
DURING 2003, THE FOUNDATION DELIVERED 116,555 WHEELCHAIRS TO NEEDY INDIVIDUALS WORLDWIDE.		8,009,066.
DURING 2003, PUBLIC AWARENESS EDUCATIONAL MATERIALS WERE PUBLISHED TO CREATE AWARENESS REGARDING THE NEED FOR WHEELCHAIRS WORLDWIDE DUE TO FACTORS SUCH AS ILLNESS, ACCIDENTS, WAR INJURIES, LAND MINES AND OLD AGE.		308,919.
	$ 0.	$ 8,317,985.

STATEMENT 6
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY		BASIS	ACCUM. DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES		$ 42,222.	$ 6,512.	$ 35,710.
MACHINERY AND EQUIPMENT		206,846.	65,278.	141,568.
MISCELLANEOUS		113,823.	41,498.	72,325.
	TOTAL	$ 362,891.	$ 113,288.	$ 249,603.

STATEMENT 7
FORM 990, PART IV, LINE 58
OTHER ASSETS

ADVANCE - PARALYMPICS		$ 166,667.
RENT DEPOSIT		1,766.
ROUNDING		1.
W/C DEPOSIT		543.
	TOTAL	$ 168,977.

STATEMENT 8
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS

MERCHANT FEES IN OTHER INC RECLASSED EXP		$ -12,927.
PAYROLL TX OVERPMT RECLASS TO EXP		1,247.
	TOTAL	$ -11,680.

STATEMENT 9
FORM 990, PART IV-A, LINE D(2)
OTHER AMOUNTS

2004 SPEC EVENT DEPOSITS INCL IN INCOME		$ 5,525.
USED COMP EQUIP DONATION MISSED IN AUDIT		1,707.
	TOTAL	$ 7,232.

STATEMENT 10
FORM 990, PART IV-B, LINE D(2)
OTHER AMOUNTS

ADD'L DEPREC EXP ADJ POST AUDIT		$ 1,461.
MERCHANT FEES IN OTHER INC RECLASSED EXP		12,927.
PAYROLL TX OVERPMTS RECLASSED TO EXP		-1,247.
	TOTAL	$ 13,141.

STATEMENT 11
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN-SATION	CONTRI-BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
STEPHEN P. BEINKE 941 EAGLE RIDGE DRIVE DANVILLE, CA 94506-5870	DIRECTOR AS REQUIRED	$ 62,308.	$ 0.	$ 0.
EARL J CALLISON 376 SHIRE OAK COURT LAFAYETTE, CA 94549	VICE PRESIDENT AS REQUIRED	0.	0.	75,000.
CHRISTOPHER J LEWIS 9000 CROW CANYON #S133 DANVILLE, CA 94506	VICE PRESIDENT 40	155,000.	0.	0.
DAVID E. BEHRING 3820 BLACKHAWK ROAD DANVILLE, CA 94506-4617	PRESIDENT 40	144,423.	0.	0.
ELLIOT D STEIN 4132 WHISPERING OAKS LANE DANVILLE, CA 94506-5838	TREASURER SEE CONTRACTOR	0.	0.	0.
KENNETH E. BEHRING 3820 BLACKHAWK ROAD DANVILLE, CA 94506-4617	CHAIRMAN & DIR AS REQUIRED	0.	0.	0.
CHRISTOPHER L. RUDD 20558 PACIFIC COAST HIGHWAY MALIBU, CA 90265	SECRETARY AS REQUIRED	0.	0.	0.
	TOTAL	$ 361,731.	$ 0.	$ 75,000.

STATEMENT 12
FORM 990, PART V, LINE 75
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND RELATED ORGANIZATION	COMPEN-SATION	CONTRIB-TION TO EBP & DC	EXPENSE ACCOUNT\ OTHER
EARL J CALLISON BLACKHAWK SERVICES PD THRU MGMT FEE 68-0300816	$ 0.	$ 0.	$ 75,000.
TOTAL	$ 0.	$ 0.	$ 75,000.

STATEMENT 13
FORM 990, PART VI, LINE 80B
RELATED ORGANIZATIONS

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
BEHRING HOFMANN EDUCATIONAL INSTITUTE	X	
BLACKHAWK SERVICES COMPANY		X
LMW CLASSIC CARS, INC.		X
THE BEHRING FOUNDATION	X	

STATEMENT 14
FORM 990 , PART VI, LINE 90A
LIST OF STATES WHICH THIS RETURN IS FILED

ALABAMA, ALASKA, CALIFORNIA, CONNECTICUT, DISTRICT OF COLUMBIA, FLORIDA, GEORGIA, ILLINOIS, KANSAS, MAINE, MASSACHUSETTS, MARYLAND, MICHIGAN, MINNESOTA, MISSISSIPPI, MISSOURI,NEW HAMPSHIRE, NORTH DAKOTA, NEVADA,NEW JERSEY, NEW MEXICO, NEW YORK, NORTH CAROLINA, OHIO, OREGON, PENNSYLVANIA, SOUTH CAROLINA, VIRGINIA, WASHINGTON, WISCONSIN

STATEMENT 15
SCHEDULE A, PART III, LINE 2
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

DURING 2003, THE FOUNDATION PAID IN FULL THE 2002 BALANCE ON THE NON INTEREST BEARING LOAN FROM THE FOUNDER OF THE FOUNDATION, KENNETH E. BEHRING IN THE AMOUNT OF $1,338,236.

DURING 2003, THE FOUNDATION PAID TO AFFLIATED COMPANIES OF THE FOUNDER, KENNETH E. BEHRING, $778,499 FOR PAYROLL, INSURANCE, RENT, OVERHEAD, AND MANAGEMENT FEES.

DURING 2003, THE FOUNDATION PAID $5,000 AND ACCRUED AN ADDITIONAL $15,000 FOR RENT TO THE BEHRING HOFMANN EDUCATIONAL INSTITUTE OF WHICH THE FOUNDER, KENNETH E. BEHRING, IS ALSO CHAIRMAN.

DURING 2003, DAVID BEHRING, PRESIDENT OF THE FOUNDATION AND ALSO SON OF THE FOUNDER RECEIVED $144,423 IN WAGES.

DURING 2003, JEFFREY BEHRING, SPECIAL EVENTS COORDINATOR FOR THE FOUNDATION AND ALSO SON OF THE FOUNDER RECEIVED $48,654 IN WAGES.

DURING 2003, THOMAS BEHRING, TRANSPORTATION MANAGER FOR THE FOUNDATION AND ALSO SON OF THE FOUNDER RECEIVED $26,462 IN WAGES.

THE IN KIND CONTRIBUTIONS FROM COMPANIES OWNED BY THE FOUNDER OF THE FOUNDATION, KENNETH BEHRING, WERE $1,116,500 IN 2003.

THE FOUNDATION PAID $95,902 TO ELLIOT D. STEIN, CPA FOR ACCOUNTING AND TAX SERVICES.
MR. STEIN ALSO SERVES AS THE TREASURER AND A DIRECTOR OF THE FOUNDATION.

DURING 2003, THE FOUNDATION RECEIVED DONATED SPACE RENTAL USAGE FEES TOTALING $7,313 FOR TWO FUNDRAISING EVENTS HELD AT THE BEHRING HOFMANN EDUCATION INSTITUTE. THE BEHRING HOFMANN EDUCATIONAL INSTITUTE IS A 501(C)3 ORGANIZATION WHOSE CHAIRMAN OF THE BOARD IS ALSO MR. KENNETH BEHRING.

DURING 2003, THE FOUNDATION WAS DONATED AN EXECUTIVE CHAIR, FLAT MONITOR AND A

STATEMENT 15 (CONTINUED)
SCHEDULE A, PART III, LINE 2
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

COMPUTER AT A BOOK VALUE OF $1,707 FROM THE BEHRING HOFMANN EDUCATIONAL INSTITUTE, A 501(C)3 ORGANIZATION WHOSE CHAIRMAN OF THE BOARD IS ALSO MR. KENNETH BEHRING.

DURING 2003, THE FOUNDATION WAS GIVEN A CASH DONATION OF $375 FROM THE GUILD OF THE BEHRING HOFMANN EDUCATIONAL INSTITUTE, A 501(C)3 ORGANIZATION WHOSE CHAIRMAN OF THE BOARD IS ALSO MR. KENNETH BEHRING.

SPECIAL EVENTS WORKSHEET

SPECIAL EVENT	GROSS RECEIPTS	LESS CONTRI-BUTIONS	GROSS REVENUE	LESS DIRECT EXPENSES	NET INCOME OR LOSS
HOUR OF POWER	$ 269,057.	$ 0.	$ 269,057.	$ 0.	$ 269,057.
MILLION DOLLAR ROUND TABLE EVENT	213,918.	0.	213,918.	12,953.	200,965.
VIETNAM EVENT	73,176.	0.	73,176.	29,827.	43,349.
SUBTOTAL	$ 556,151.	$ 0.	$ 556,151.	$ 42,780.	$ 513,371.
GOLF TOURNAMENT EVENT	71,582.	0.	71,582.	5,716.	65,866.
MUSIC EAGLE EVENT 03	70,510.	0.	70,510.	16,055.	54,455.
MARDI GRAS EVENT	58,100.	0.	58,100.	30,170.	27,930.
IRAN EVENT 03	45,226.	0.	45,226.	11,664.	33,562.
NYC DOMINICAN EVENT	25,045.	0.	25,045.	1,170.	23,875.
WINE FOR WHEELS EVENT	16,690.	0.	16,690.	724.	15,966.
KENTUCKY DERBY EVENT	12,295.	0.	12,295.	1,038.	11,257.
FLORIDA GOLF TOURNAMENT EVENT	9,400.	0.	9,400.	7,063.	2,337.
WILCOX GOLF TOURNAMENT EVENT	6,658.	0.	6,658.	6,657.	1.
LA SALAMANDRE EVENT	4,370.	0.	4,370.	3,539.	831.
NEVERLAND EVENT	4,000.	0.	4,000.	15,000.	-11,000.
CHALLENGE AIR EVENT	3,995.	0.	3,995.	2,500.	1,495.
SW TURKEY EVENT	3,038.	0.	3,038.	1,075.	1,963.
NEW YORK CHINA EVENT	2,595.	0.	2,595.	33,537.	-30,942.
PRINCETON EVENT	1,000.	0.	1,000.	800.	200.
BERKELEY IRAN EVENT	600.	0.	600.	0.	600.
SAFARI/MOBILITY EVENT	300.	0.	300.	2,274.	-1,974.
*SUBTOTAL	$ 335,404.	$ 0.	$ 335,404.	$ 138,982.	$ 196,422.
TOTAL	$ 891,555.	$ 0.	$ 891,555.	$ 181,762.	$ 709,793.

*EVENTS COMBINED ON THE RETURN'S STATEMENT AS THE FOURTH LARGEST EVENT.

EXCESS CONTRIBUTORS
SCHEDULE A, PART IV-A, LINE 26B

CONTRIBUTOR	2002	2001	2000	1999	TOTAL
CHINESE DISABLED FDT	$ 155,000.	$ 0.	$ 0.	$ 0.	$ 155,000.
IMPERIAL PALACE	597,000.	72,000.	0.	0.	669,000.
OAKLAND ATHLETICS	125,000.	5,690.	375,000.	0.	505,690.
THE SAN DIEGO FOUNDA	144,000.	0.	0.	0.	144,000.
				TOTAL	$ 1,473,690.
				LINE 26A X 4 (# OF CONTRIBUTORS)	-555,892.
				EXCESS CONTRIBUTIONS	$ 917,798.

CLIENT 5 WHEELCHAIR FOUNDATION 94-3353881

STMT. OF FUNCTIONAL EXPENSES (990)
TRAVEL

WHEELCHAIR DISTRIBUTION LODGING	$	139,621.
WHEELCHAIR DISTRIBUTION MEALS & MISC		126,461.
WHEELCHAIR DISTRIBUTION AIRLINES		155,974.
TOTAL	$	422,056.

Form **8868**
(December 2000)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time to File an Exempt Organization Return

OMB No 1545 1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ► [X]
- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Note: *Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.*

Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed)

Note: *Form 990-T corporations requesting an automatic 6-month extension – check this box and complete Part I only* ► [ ]

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print
File by the due date for filing your return See instructions

Name of Exempt Organization: WHEELCHAIR FOUNDATION
Employer identification number: 94-3353881
Number, street, and room or suite number If a P O box, see instructions: 3820 BLACKHAWK ROAD
City, town or post office For a foreign address, see instructions / state / ZIP code: DANVILLE, CA 94506

Check type of return to be filed (file a separate application for each return):

[X] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (Section 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[ ] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- If the organization does **not** have an office or place of business in the United States, check this box ► [ ]
- If this is for a **Group Return,** enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the **whole** group, check this box ► [ ] If it is for part of the group, check this box ► [ ] and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until 8/15, 20 04, to file the exempt organization return for the organization named above. The extension is for the organization's return for.
► [X] calendar year 20 03 or
► [ ] tax year beginning ________, 20 ___, and ending ________, 20 ___.

2 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. $ 0.

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit $ 0.

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions $ 0.

Signature and Verification

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, and that I am authorized to prepare this form

Signature ► [signature] Title ► CPA Date ► 5-12-04

- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** and check this box ► [X]

Note: *Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.*

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time – Must File Original and One Copy.

Type or print	Name of Exempt Organization WHEELCHAIR FOUNDATION	Employer identification number 94-3353881
File by the extended due date for filing the return See instructions	Number, street, and room or suite number If a P O box, see instructions 3820 BLACKHAWK ROAD	For IRS Use Only
	City, town or post office, state, and ZIP code For a foreign address, see instructions DANVILLE, CA 94506	

Check type of return to be filed (file a separate application for each return):

[X] Form 990 [ ] Form 990-EZ [ ] Form 990-T (Section 401(a) or 408(a) trust) [ ] Form 1041-A [ ] Form 5227 [ ] Form 8870
[ ] Form 990-BL [ ] Form 990-PF [ ] Form 990-T (trust other than above) [ ] Form 4720 [ ] Form 6069

Stop: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- If the organization does **not** have an office or place of business in the United States, check this box ► [ ]
- If this is for a **Group Return,** enter the organizations four digit Group Exemption Number (GEN) ______ . If this is for the **whole** group, check this box ► [ ] . If it is **part** of the group, check this box ► [ ] and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until 11/15, 20 04.

5 For calendar year 2003 , or other tax year beginning __________, 20 __ and ending __________, 20 __

6 If this tax year is for less than 12 months, check reason [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension TAXPAYER RESPECTFULLY REQUESTS ADDITIONAL TIME IN ORDER TO FULLY COLLECT AND ASSEMBLE AL OF THE NECESSARY INFORMATION AND DOCUMENTS SO THAT A COMPLETE AND ACCURATE RETURN MAY BE FILED.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions $ ______

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 $ ______

c **Balance due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions $

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ► [signature] Title ► CPA Date ► [illegible]

Notice to Applicant – To be Completed by the IRS

[X] We **have** approved this application Please attach this form to the organization's return

[ ] We **have not** approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely filed return Please attach this form to the organization's return

[ ] We **have not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.

[ ] We **cannot consider** this application because it was filed after the due date of the return for which an extension was requested

[ ] Other ______

Director ______ By ______ Date ______

Alternate Mailing Address – Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name ELLIOT D. STEIN, CPA
	Number and street (include suite, room, or apartment number) or a P.O. box number 2131 HOLLYWOOD BLVD., #505
	City or town, province or state, and country (including postal or ZIP code) HOLLYWOOD, FL 33020