Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt from Income Tax

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

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

OMB No 1545-0047

**2004**

**Open to Public Inspection**

**A For the 2004 calendar year, or tax year beginning , 2004, 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 ▶

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

**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.**

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 13,718,779.

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

| | | | | | |
|---|---|---|---|---|---|
| 1 | Contributions, gifts, grants, and similar amounts received | | | | |
| a | Direct public support | 1a | 8,139,134. | | |
| b | Indirect public support | 1b | | | |
| c | Government contributions (grants) | 1c | 4,986,680. | | |
| d | Total (add lines 1a through 1c) (cash $ 13,045,592. noncash $ 80,222.) | | | 1d | 13,125,814. |
| 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 | 38,172. |
| 5 | Dividends and interest from securities | | | 5 | 291. |
| 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 | |

| | | (A) Securities | | (B) Other |
|---|---|---|---|---|
| 8a | Gross amount from sales of assets other than inventory | 2,019. | 8a | 300. |
| b | Less cost or other basis and sales expenses | 2,019. | 8b | 17,624. |
| c | Gain or (loss) (attach schedule) STATEMENT 1 | | 8c | -17,324. |

| | | | | | |
|---|---|---|---|---|---|
| d | Net gain or (loss) (combine line 8c, columns (A) and (B)) | | | 8d | -17,324. |
| 9 | Special events and activities (attach schedule) If any amount is from **gaming**, check here ▶ ☐ | | | | |
| a | Gross revenue (not including $ 669,153. of contributions reported on line 1a) | 9a | 552,183. | | |
| b | Less direct expenses other than fundraising expenses | 9b | 494,377. | | |
| c | Net income or (loss) from special events (subtract line 9b from line 9a) STATEMENT 2 | | | 9c | 57,806. |
| 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 | 13,204,759. |
| 13 | Program services (from line 44, column (B)) | | | 13 | 9,074,225. |
| 14 | Management and general (from line 44, column (C)) | | | 14 | 1,878,318. |
| 15 | Fundraising (from line 44, column (D)) | | | 15 | 1,238,128. |
| 16 | Payments to affiliates (attach schedule) | | | 16 | |
| 17 | **Total expenses** (add lines 16 and 44, column (A)) | | | 17 | 12,190,671. |
| 18 | Excess or (deficit) for the year (subtract line 17 from line 12) | | | 18 | 1,014,088. |
| 19 | Net assets or fund balances at beginning of year (from line 73, column (A)) | | | 19 | 4,378,888. |
| 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 | 5,392,976. |

REVENUE / EXPENSES / NET ASSETS

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14

**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 | 6,320,234. | 6,320,234. | | |
| 24 Benefits paid to or for members (att sch) | 24 | | | | |
| 25 Compensation of officers, directors, etc. | 25 | 353,513. | 353,513. | | |
| 26 Other salaries and wages | 26 | 1,372,149. | 297,234. | 475,937. | 598,978. |
| 27 Pension plan contributions | 27 | | | | |
| 28 Other employee benefits | 28 | | | | |
| 29 Payroll taxes | 29 | 235,695. | 88,880. | 65,005. | 81,810. |
| 30 Professional fundraising fees | 30 | 137,000. | 102,750. | | 34,250. |
| 31 Accounting fees | 31 | 138,606. | 45,740. | 45,740. | 47,126. |
| 32 Legal fees | 32 | 34,763. | | 34,763. | |
| 33 Supplies | 33 | 285,368. | 189,186. | 86,262. | 9,920. |
| 34 Telephone | 34 | 79,085. | 36,525. | 42,560. | |
| 35 Postage and shipping | 35 | 105,099. | | 105,099. | |
| 36 Occupancy | 36 | 540,275. | | 540,275. | |
| 37 Equipment rental and maintenance | 37 | 23,807. | | 23,807. | |
| 38 Printing and publications | 38 | | | | |
| 39 Travel | 39 | 513,361. | 406,741. | 27,477. | 79,143. |
| 40 Conferences, conventions, and meetings | 40 | | | | |
| 41 Interest | 41 | | | | |
| 42 Depreciation, depletion, etc (attach schedule) | 42 | 78,653. | | 78,653. | |
| 43 Other expenses not covered above (itemize). | | | | | |
| a SEE STATEMENT 3 | 43a | 1,973,063. | 1,233,422. | 352,740. | 386,901. |
| 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 | 12,190,671. | 9,074,225. | 1,878,318. | 1,238,128. |

**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 $ ) | 9,074,225. |
| 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) ► | 9,074,225. |

## 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 | | | 800. | 45 | 800. |
| 46 Savings and temporary cash investments | | | 3,483,486. | 46 | 4,018,576. |
| 47a Accounts receivable | 47a | 1,516,050. | | | |
| b Less allowance for doubtful accounts | 47b | | 1,214,775. | 47c | 1,516,050. |
| 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 | | | 160,280. | 53 | 226,979. |
| 54 Investments – securities (attach schedule) ► [X] Cost [ ] FMV | | | | 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 | 619,541. | | | |
| b Less accumulated depreciation (attach schedule) STATEMENT 6 | 57b | 177,659. | 249,603. | 57c | 441,882. |
| 58 Other assets (describe ► SEE STATEMENT 7) | | | 168,977. | 58 | 11,983. |
| 59 **Total assets** (add lines 45 through 58) (must equal line 74) | | | 5,277,921. | 59 | 6,216,270. |
| **LIABILITIES** 60 Accounts payable and accrued expenses | | | 786,333. | 60 | 736,843. |
| 61 Grants payable | | | | 61 | |
| 62 Deferred revenue | | | 112,700. | 62 | 86,450. |
| 63 Loans from officers, directors, trustees, and key employees (attach schedule) | | | | 63 | |
| 64a Tax-exempt bond liabilities (attach schedule) | | | | 64a | |
| b Mortgages and other notes payable (attach schedule) | | | | 64b | |
| 65 Other liabilities (describe ► SEE STATEMENT 8) | | | | 65 | 1. |
| 66 **Total liabilities** (add lines 60 through 65) | | | 899,033. | 66 | 823,294. |
| **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 | | | 2,162,123. | 67 | 3,112,907. |
| 68 Temporarily restricted | | | 2,216,765. | 68 | 2,280,069. |
| 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*) | | | 4,378,888. | 73 | 5,392,976. |
| 74 **Total liabilities and net assets/fund balances** (add lines 66 and 73) | | | 5,277,921. | 74 | 6,216,270. |

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 | 16,146,823. |
| 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 $ 2,963,268. | | |
| (3) | Recoveries of prior year grants $ | | |
| (4) | Other (specify) SEE STM 9 $ -15,972. | | |
| | Add amounts on lines (1) through (4) ► | b | 2,947,296. |
| c | Line **a** minus line **b** ► | c | 13,199,527. |
| 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 10 $ 5,232. | | |
| | Add amounts on lines (1) and (2) ► | d | 5,232. |
| e | Total revenue per line 12, Form 990 (line **c** plus line **d**) ► | e | 13,204,759. |

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

| | | | |
|---|---|---|---|
| a | Total expenses and losses per audited financial statements ► | a | 15,132,196. |
| b | Amounts included on line **a** but not on line 17, Form 990: | | |
| (1) | Donated services and use of facilities $ 2,963,268. | | |
| (2) | Prior year adjustments reported on line 20, Form 990 $ | | |
| (3) | Losses reported on line 20, Form 990 $ | | |
| (4) | Other (specify) SEE STMT 11 $ -15,972. | | |
| | Add amounts on lines (1) through (4) ► | b | 2,947,296. |
| c | Line **a** minus line **b** ► | c | 12,184,900. |
| 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 12 $ 5,771. | | |
| | Add amounts on lines (1) and (2) ► | d | 5,771. |
| e | Total expenses per line 17, Form 990 (line **c** plus line **d**) ► | e | 12,190,671. |

## 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 13 | | 353,513. | 0. | 81,120. |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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 14 ► [X] Yes [ ] No

If 'Yes,' attach schedule – see instructions

## Part VI Other Information (See instructions.)

| | | | 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 15 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: 2,966,912. | | | |
| 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 16 | | | |
| b | Number of employees employed in the pay period that includes March 12, 2004 (See instructions.) — 90b: 23 | | | |
| 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 (A) Business code | (B) Amount | Excluded by section 512, 513, or 514 (C) Exclusion code | (D) Amount | (E) Related or exempt function income |
|---|---|---|---|---|---|
| 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 | 38,172. | |
| 96 Dividends & interest from securities | | | 14 | 291. | |
| 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 | -17,324. | |
| 101 Net income or (loss) from special events | | | 1 | 57,806. | |
| 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)) | | | | 78,945. | |

105 **Total** (add line 104, columns (B), (D), and (E)) ► 78,945.

**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).*

**Please Sign Here**

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.

► [signature] Date 7/27/05

Signature of officer

► Ean Callison VP

[redacted]

Date 7/27/05

Check if self-employed ► ☒

Preparer's SSN or PTIN (See General Instruction W) P00013780

[redacted]

**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

**2004**

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 |
|---|---|---|---|---|
| CHERYL BARNES<br>2600 RUSSELL ROAD, ALEXANDRA, VA | EXEC DIRECT -DC<br>40 | 154,949. | 0. | 0. |
| WILSON KIMBALL<br>301 EAST 45TH STREET #6C, NEW YORK | EXEC DIRECT -NY<br>40 | 87,231. | 0. | 0. |
| JOEL HODGE<br>4150 GILBERT STREET, OAKLAND, CA | PROG DIRECTOR<br>40 | 79,159. | 0. | 0. |
| MATTHEW MONTAGUE<br>223 BROADWING CT, SAN RAMON, CA | DIR OF COMM REL<br>40 | 71,933. | 0. | 0. |
| AMY HARRIS<br>409 RIDGEVIEW DR, PLEASANT HILL,CA | PUBLIC ED MGR<br>40 | 66,431. | 0. | 0. |
| Total number of other employees paid over $50,000 ► | 9 | | | |

## 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<br>2800 E COMMERCIAL BLVD. #207, FT LAUDERDALE, | FUNDRAISER/EDUCATOR | 277,675. |
| BIG PICTURE VIDEO<br>323 CIRCLE DRIVE, PRESCOTT, AZ 86303 | VIDEOGRAPHER | 147,610. |
| FRED GERHARD<br>2296 ROADRUNNER ROAD, SEDONA, AZ | CONSULTANT | 158,333. |
| DIABLO PRODUCTIONS<br>2520 CAMINO DIABLO, WALNUT CREEK, CA | VIDEO DUPLICATION | 171,529. |
| POLICY IMPACT<br>1275 PENNSYLVANIA AVE, NW,10TH FLR, WASH DC | PROMO/MARKETING | 206,011. |
| Total number of others receiving over $50,000 for professional services ► | 4 | |

## 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 17 | 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 |
| 4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds? | 4a | | X |
| b Do you provide credit counseling, debt management, credit repair, or debt negotiation services? | 4b | | 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 )

11 a ☒ 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 )

11 b ☐ 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) 2003 | (b) 2002 | (c) 2001 | (d) 2000 | (e) Total |
|---|---|---|---|---|---|
| 15 Gifts, grants, and contributions received. (Do not include unusual grants See line 28.) | 13,026,530. | 6,833,918. | 1,872,201. | 759,679. | 22,492,328. |
| 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 | 30,465. | 21,344. | 9,003. | 867. | 61,679. |
| 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 | 1,612,686. | | | | 1,612,686. |
| 22 Other income Attach a schedule. Do not include gain or (loss) from sale of capital assets | | | | | |
| 23 Total of lines 15 through 22 | 14,669,681. | 6,855,262. | 1,881,204. | 760,546. | 24,166,693. |
| 24 Line 23 minus line 17 | 14,669,681. | 6,855,262. | 1,881,204. | 760,546. | 24,166,693. |
| 25 Enter 1% of line 23 | 146,697. | 68,553. | 18,812. | 7,605. | |

**26 Organizations described on lines 10 or 11:** a Enter 2% of amount in column (e), line 24 ► 26a 483,334.

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 2000 through 2003 exceeded the amount shown in line 26a. **Do not file this list with your return** Enter the total of all these excess amounts ► 26b 623,513.

c Total support for section 509(a)(1) test: Enter line 24, column (e) ► 26c 24,166,693.

d Add· Amounts from column (e) for lines 18 61,679. 19 ______ 22 ______ 26b 623,513. 26d 685,192.

e Public support (line 26c minus line 26d total) ► 26e 23,481,501.

**f Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ► 26f 97.16 %

**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.

(2003) ____________ (2002) ____________ (2001) ____________ (2000) ____________

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

(2003) ____________ (2002) ____________ (2001) ____________ (2000) ____________

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 2000 through 2003, 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 – | 41 | | |
| 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 | | |

| **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 |
| 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 |

**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)** 2004 | **(b)** 2003 | **(c)** 2002 | **(d)** 2001 | **(e)** Total |
| 45 Lobbying nontaxable amount | | | | | |
| 46 Lobbying ceiling amount (150% of line 45(e)) | | | | | |
| 47 Total lobbying expenditures | | | | | |
| 48 Grassroots non-taxable 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

**2004**

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 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 | $102,000 |
| 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 | $410,000. |
| 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 | 102,000. |

| 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 2003 Form 4562 | 10 | |
| 11 | Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs) | 11 | 102,000. |
| 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 2005 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 | 78,645. |

**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 2004 | 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 2004 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 | | | | | | |
| 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 2004 Tax Year Using the Alternative Depreciation System**

| (a) | (b) | (c) | (d) | (e) | (f) | (g) |
|---|---|---|---|---|---|---|
| 20a Class life | | | | | S/L | |
| 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 | 78,645. |
| 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 2004 tax year (see instructions). | | | | | |
| | | | | | |
| | | | | | |
| **43** Amortization of costs that began before your 2004 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 12/31/04 - Federal ID #: 94-3353881

**Part II, Line 16 - AC S/Other Deprec.**

| Description | Acq. Date | Basis | Life | Method | Deduction |
|---|---|---|---|---|---|
| OFFICE CHAIR - FR .D | 05/04/00 | 588 | 7 yr | SL | 84 |
| CHAIR - CHRIS LEV IS | 05/31/00 | 504 | 7 yr | SL | 72 |
| MAP - CHRIS LEWI OFFICL | 09/10/00 | 68. | 7 yr | SL | 10. |
| FILE CABINET - BL 2 DR | 10/17/00 | 216 | 7 yr | SL | 31 |
| MAHAOGANY DES CREDI NSA, | 08/26/00 | 1,975. | 7 yr | SL | 282 |
| EXECUTIVE CHAI FLA | 09/07/00 | 350. | 7 yr | SL | 50. |
| EXECUTIVE CHAI FLA | 09/07/00 | 297. | 7 yr | SL | 42. |
| FILE CABINET -FL | 09/07/00 | 86. | 7 yr | SL | 12 |
| OAK DESK - FLA | 09/01/00 | 212. | 7 yr | SL | 30. |
| BLACK LEATHE CI. \IR | 09/01/00 | 85. | 7 yr | SL | 12. |
| OAK FILE CABINE - FLA | 09/06/00 | 106. | 7 yr | SL | 15. |
| PASS THROUGH OI ICE IMPRO | 09/11/00 | 245 | 39 yr | SL | 6. |
| WINDOW TREATM NTS & 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 CAMER - SONY | 03/07/00 | 2,679. | 5 yr | SL | 536. |
| DIGITAL CAMCOR R, SONY | 03/07/00 | 1,504. | 5 yr | SL | 301 |
| 32" TV RCA & PAN SOIC VCR | 05/04/00 | 731 | 5 yr | SL | 146. |
| NIKON 980 & ATT HMENTS | 09/28/00 | 1,580. | 5 yr | SL | 316 |
| TV & VCR | 09/13/00 | 382 | 5 yr | SL | 76 |
| LASER FAX MACH E | 09/06/00 | 318 | 5 yr | SL | 64 |
| REFRIGERATOR - I A | 09/01/00 | 170 | 5 yr | SL | 34 |
| CAMERA ACCESS IES | 11/10/00 | 508 | 5 yr | SL | 102. |
| PROJECTOR | 12/10/00 | 750 | 5 yr | SL | 150 |
| IMAGE WEST PHO ) DIGITAL | 07/20/00 | 2,597 | 5 yr | SL | 519 |
| GRAPHICS. PHOTO OLLEGE, | 09/01/00 | 11,137. | 7 yr | SL | 1,591 |
| LARGE MAP | 09/01/00 | 109. | 7 yr | SL | 16. |
| DISPLAY ALPHA 3 C INDOO | 10/01/00 | 1,650. | 7 yr | SL | 236 |
| MOUNT & FRAME \P | 10/02/00 | 750. | 7 yr | SL | 107 |
| GLOBE & LOGO | 10/01/00 | 1,629. | 7 yr | SL | 233 |
| DELL LAPTOP - FRI ) GERHAR | 05/31/00 | 3,159 | 5 yr | SL | 316 |
| DELL LAPTOP JOE HODGL | 06/23/00 | 3,055. | 5 yr | SL | 305. |
| 3 PRINTERS/FAS SC NNER/MJ | 06/15/00 | 960. | 5 yr | SL | 192 |
| PRINTER QL705ON AMSUNG | 06/15/00 | 900. | 5 yr | SL | 180. |
| 5 FLAT SCREEN M NITORS | 06/15/00 | 9,250 | 5 yr | SL | 1,850 |
| 20 GIG HARD DRIV | 06/15/00 | 1,490. | 5 yr | SL | 298. |
| CD ROM WRITER MSUN DON | 06/15/00 | 210 | 5 yr | SL | 42. |
| PRINTER QL7050N \MSUNG D | 06/15/00 | 900 | 5 yr | SL | 180. |
| COMPUTER - COST O | 07/05/00 | 1,407. | 5 yr | SL | 281. |
| EQUIPMENT FOR I L LINE | 08/21/00 | 2,883. | 5 yr | SL | 577 |
| MULTI MEDIA SPE KERS | 09/17/00 | 108. | 5 yr | SL | 22. |
| LASER PRINTER/PI TOS 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 COMPU ER SYS - FL | 09/05/00 | 3,026. | 5 yr | SL | 605. |
| EXECUTIVE CHAI | 02/07/01 | 612 | 7 yr | SL | 87 |
| EXECUTIVE CHAI IARK | 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 PLA R-JOE | 06/01/01 | 316. | 5 yr | SL | 63. |
| LABEL MAKER | 07/02/01 | 293. | 5 yr | SL | 59 |

**WHEELCHAIR FOUNDATION**
Form 4562 - Supporting Schedules
Period Ended 12/31/04 - Federal ID #: 94-3353881

**Part II, Line 16 - AC S/Other Deprec.**

| Description | Acq. Date | Basis | Life | Method | Deduction |
|---|---|---|---|---|---|
| FRAMED PRINTS | 10/23/01 | 1,315. | 5 yr | SL | 263 |
| COMPUTER-JEFF B HRING | 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 BEI KE) | 02/20/01 | 1,040. | 5 yr | SL | 208 |
| COMPUTER - CHRI POINTUS | 02/20/01 | 1,213 | 5 yr | SL | 243. |
| COMPUTER - FRED ERHARD | 03/14/01 | 2,985. | 5 yr | SL | 50 |
| PRINTER - FRED GI RHARD | 03/06/01 | 227 | 5 yr | SL | 4 |
| OFFICE FURNITUR - LEN L | 09/06/01 | 299. | 7 yr | SL | 21. |
| FRAMED POSTERS | 11/01/01 | 432 | 5 yr | SL | 86 |
| RED, HOT & BLUE EXHIBIT | 11/18/01 | 20,011 | 7 yr | SL | 476. |
| 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 COMPUTER | 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 UPDATE | 02/26/01 | 5,125 | 3 yr | SL | 285. |
| WEBSITE UPDATE | 03/08/01 | 500 | 3 yr | SL | 28 |
| WEBSITE UPDATE | 04/04/01 | 688 | 3 yr | SL | 57 |
| 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 | 217 |
| NCAL COMPUTER BOX EVL | 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 | 73 |
| LATERAL FILE 24 X 36 | 01/20/03 | 514 | 7 yr | SL | 73 |
| U SHAPE WORKSTATION-CHERR | 10/30/03 | 1,634 | 7 yr | SL | 233 |
| RIGHT RETURN DESK-CHERRY | 10/30/03 | 860 | 7 yr | SL | 123 |
| 24X36 LATERAL FILES | 10/30/03 | 514. | 7 yr | SL | 73 |
| 24X36 LATERAL FILE | 10/30/03 | 514. | 7 yr | SL | 73 |
| COMPUTER-AMPARO | 02/03/03 | 817. | 5 yr | SL | 163 |
| TOSHIBA LAPTOP-C LEWIS | 02/24/03 | 1,353. | 5 yr | SL | 271 |
| COMPUTER & MONITOR- RILEY | 04/04/03 | 1,351 | 5 yr | SL | 270 |
| COMPUTER-D BEHRING | 04/04/03 | 812 | 5 yr | SL | 162 |
| COMPUTER - A HARRIS | 04/18/03 | 940 | 5 yr | SL | 188 |
| COMPUTER - D OSBORNE | 05/08/03 | 940 | 5 yr | SL | 188. |
| COMPUTER - CHRIS LEWIS | 05/27/03 | 889. | 5 yr | SL | 178 |
| VIDEO CAMERA | 04/15/03 | 1,454. | 5 yr | SL | 291. |
| APTOP COMPUTER-GERHARD | 05/27/03 | 889. | 5 yr | SL | 178 |
| COMPUTER- CHINA | 05/23/03 | 994 | 5 yr | SL | 199. |

**WHEELCHAIR FOUNDATION**
Form 4562 - Supporting Schedules
Period Ended 12/31/04 - Federal ID #: 94-3353881

**Part II, Line 16 - ACRS/Other Deprec.**

| Description | Acq. Date | Basis | Life | Method | Deduction |
|---|---|---|---|---|---|
| COMPUTER - CHINA | 05/23/03 | 994 | 5 yr | SL | 199 |
| COMPUTER - CHINA | 05/23/03 | 994 | 5 yr | SL | 199 |
| LAPTOP COMPUTER-GERARD | 07/18/03 | 2,073. | 5 yr | SL | 415 |
| XEROX 8200N COLOR PRINTER | 09/11/03 | 1,925. | 5 yr | SL | 385 |
| TOSHIBA LAPTOP-EVA/VLADIM | 10/25/03 | 2,522 | 5 yr | SL | 504. |
| ELECTRICAL -MUSEUM CONVER | 09/01/03 | 9,177. | 39 yr | SL | 235. |
| AUTO SPRINKLERS-MUSEUM | 09/01/03 | 1,008 | 15 yr | SL | 67 |
| ACOUSTICAL CEILING-MUSEUM | 09/01/03 | 1,296. | 39 yr | SL | 33 |
| CARPET-MUSEUM OFFICES | 09/01/03 | 4,278. | 7 yr | SL | 611. |
| HVAC COMPRESSOR-MUSEUM | 09/01/03 | 1,022 | 15 yr | SL | 68. |
| OFFICE CONVERSION-MUSEUM | 09/01/03 | 17,550. | 39 yr | SL | 450. |
| PHONE SYSTEM-MUSEUM OFFIC | 09/02/03 | 2,832. | 5 yr | SL | 566. |
| STOREFRONT DOOR-MUSEUM | 10/11/03 | 5,864. | 39 yr | SL | 150. |
| DELL LAPTOP-GERHARD | 10/07/03 | 2,432. | 5 yr | SL | 486. |
| DAHLIN GROUP MUSEUM CONVE | 12/31/03 | 5,180. | 39 yr | SL | 133. |
| LAPTOP COMPUTER MR BEHRIN | 11/30/03 | 3,041 | 5 yr | SL | 608 |
| 36X72X32 PEDESTAL DESK | 09/10/03 | 990. | 7 yr | SL | 141. |
| DESK W/RIGHT RETURN | 09/10/03 | 812. | 7 yr | SL | 116 |
| RACETRACK TABLE | 09/10/03 | 2,287. | 7 yr | SL | 327. |
| DOUBLE PEDESTAL DESK | 09/10/03 | 948. | 7 yr | SL | 135 |
| DOUBLE PEDESTAL DESK | 09/10/03 | 948. | 7 yr | SL | 135 |
| DOUBLE PEDESTAL DESK | 09/10/03 | 948. | 7 yr | SL | 135 |
| 36X24 LATERAL FILE | 09/10/03 | 601. | 7 yr | SL | 86 |
| 36X24 LATERAL FILE | 09/10/03 | 601. | 7 yr | SL | 86 |
| 36X24 LATERAL FILE | 09/10/03 | 601. | 7 yr | SL | 86. |
| SINGLE PEDESTAL DESK | 09/10/03 | 875 | 7 yr | SL | 125 |
| SINGLE PEDESTAL DESK | 09/10/03 | 875 | 7 yr | SL | 125 |
| SINGLE PEDESTAL DESK | 09/10/03 | 875 | 7 yr | SL | 125 |
| RIGHT RETURN-CHERRY | 09/10/03 | 658. | 7 yr | SL | 94. |
| RIGHT RETURN-CHERRY | 09/10/03 | 658. | 7 yr | SL | 94. |
| RIGHT RETURN-CHERRY | 09/10/03 | 658. | 7 yr | SL | 94 |
| MULTI ADJUST CHAIR | 09/10/03 | 395. | 7 yr | SL | 56. |
| MULTI ADJUST CHAIR | 09/10/03 | 395. | 7 yr | SL | 56 |
| MULTI ADJUST CHAIR | 09/10/03 | 395 | 7 yr | SL | 56. |
| MULTI ADJUST CHAIR | 09/10/03 | 395 | 7 yr | SL | 56 |
| MULTI ADJUST CHAIR | 09/10/03 | 395. | 7 yr | SL | 56 |
| 6 CHAIRS - MUSEUM | 12/17/03 | 1,728 | 7 yr | SL | 247 |
| VOICE & DATA PHONE SYSTEM | 09/02/03 | 10,152 | 5 yr | SL | 2,030. |
| COMPUTER-T PONT | 09/01/03 | 1,050 | 5 yr | SL | 210 |
| COMPUTER - JOEL H | 09/01/03 | 889 | 5 yr | SL | 178 |
| MUSEUM OFFICE SERVER | 09/01/03 | 1,188. | 5 yr | SL | 238 |
| COMPUTER-BRAND | 09/01/03 | 811 | 5 yr | SL | 162 |
| COMPUTER-LEE WINTER | 09/01/03 | 811 | 5 yr | SL | 162 |
| MUSEUM NETWORK SYSTEM | 09/17/03 | 708. | 5 yr | SL | 142 |
| COMPUTER-M NEWMAN | 09/30/03 | 1,875 | 5 yr | SL | 375 |
| XEROX 8200N COLOR PRINTER | 09/11/03 | 1,925 | 5 yr | SL | 385 |
| TRANSPORATION SOFTWARE | 01/01/04 | 90,025 | 3 yr | SL | 30,008 |
| 2ND FLR GALLERY W/BOARDRM | 12/02/04 | 29,359 | 39 yr | SL | 63. |
| VIDEO PRESENTATION SYSTEM | 12/02/04 | 10,299 | 7 yr | SL | 123 |
| PHOTOS FOR GALLERY | 12/02/04 | 2,132 | 7 yr | SL | 25 |

# WHEELCHAIR FOUNDATION
Form 4562 - Supporting Schedules
Period Ended 12/31/04 - Federal ID #: 94-3353881

**Part II, Line 16 - ACRS/Othe Deprec.**

| Description | Acq. Date | Basis | Life | Method | Deduction |
|---|---|---|---|---|---|
| 50" SAMSUNG PLASMA TV | 12/02/04 | 3,800. | 5 yr | SL | 63 |
| 50" SAMSUNG PLASMA TV | 12/04/04 | 3,800 | 5 yr | SL | 63 |
| 50" SAMSUNG PLASMA TV | 12/02/04 | 3,800. | 5 yr | SL | 63 |
| 50" SAMSUNG PLASMA TV | 12/02/04 | 3,800. | 5 yr | SL | 63 |
| 50" SAMSUNG PLASMA TV | 12/02/04 | 3,800 | 5 yr | SL | 63. |
| 50" SAMSUNG PLASMA TV | 12/02/04 | 3,800. | 5 yr | SL | 63 |
| 50" SAMSUNG PLASMA TV | 12/02/04 | 3,800. | 5 yr | SL | 63 |
| 50" SAMSUNG PLASMA TV | 12/02/04 | 3,800 | 5 yr | SL | 63 |
| 50" SAMSUNG PLASMA TV | 12/02/04 | 3,800. | 5 yr | SL | 63 |
| 63" SAMSUNG PLASMA TV | 12/02/04 | 18,000. | 5 yr | SL | 300 |
| DALITE 87" X 116" SCREEN | 12/02/04 | 933. | 7 yr | SL | 11 |
| PANASONIC PROJECTOR W REM | 12/02/04 | 3,389 | 7 yr | SL | 40. |
| GALLERY MAP MURAL | 12/02/04 | 1,305 | 7 yr | SL | 16 |
| AFRICAN ARTIFACTS | 12/02/04 | 556. | 7 yr | SL | 7. |
| BOLIVIAN OUTFIT DISPLAY | 12/02/04 | 75. | 7 yr | SL | 1. |
| DONOR WALL W/PLAQUES | 12/02/04 | 36,710 | 39 yr | SL | 78. |
| GALLERY DISPLAY CABINET | 12/02/04 | 11,750. | 7 yr | SL | 140 |
| GALLERY DISPLAY CABINET | 12/02/04 | 11,750 | 7 yr | SL | 140 |
| GALLERY CARPET | 12/02/04 | 6,265. | 7 yr | SL | 75 |
| ALARM SYSTEM | 12/02/04 | 130 | 7 yr | SL | 2 |
| CONSOLE LIGHTING SYSTEM | 12/02/04 | 8,953. | 7 yr | SL | 107 |
| TELEVISION STANDS | 12/02/04 | 4,800 | 7 yr | SL | 57 |
| BOARDROOM FURNITURE | 12/04/04 | 3,498 | 7 yr | SL | 42. |
| IBM X SERIES 235 SERVER | 01/31/04 | 9,705. | 5 yr | SL | 1,779. |
| IBM X SERIES 235 SERVER | 01/31/04 | 9,705. | 5 yr | SL | 1,779 |
| DELL LAPTOP W/ PRINTER | 03/31/04 | 1,477 | 5 yr | SL | 221. |
| DELL COMPUTER & MONITOR | 06/30/04 | 1,668 | 5 yr | SL | 167 |
| NCAL COMPUTER ANNEX | 06/30/04 | 1,176 | 5 yr | SL | 118 |
| FLAT LCT MONITOR 19" | 06/30/04 | 649. | 5 yr | SL | 65 |
| SONY LAPTOP COMPUTER | 07/31/04 | 2,440 | 5 yr | SL | 203 |
| NCAL COMPUTER-VOLUNTEER | 11/30/04 | 417 | 5 yr | SL | 7 |
| NCAL COMPUTER-VOLUNTEER | 11/30/04 | 417. | 5 yr | SL | 7 |
| NCAL COMPUTER-VOLUNTEER | 11/30/04 | 794. | 5 yr | SL | 13 |
| BOX FOR SCREEN-CONF ROOM | 05/31/04 | 996 | 7 yr | SL | 83 |
| SONY LAPTOP | 11/30/04 | 1,525 | 5 yr | SL | 25. |
| DESKTOP COMPUTER | 11/30/04 | 762. | 5 yr | SL | 13. |
| DELL4700 DESKTOP COMPUTER | 10/31/04 | 1,019. | 5 yr | SL | 34 |
| DELL4700 DESKTOP COMPUTER | 10/31/04 | 1,019 | 5 yr | SL | 34 |
| DELL4700 DESKTOP COMPUTER | 10/31/04 | 1,019 | 5 yr | SL | 34. |
| DELL4700 DESKTOP COMPUTER | 10/31/04 | 1,019 | 5 yr | SL | 34 |
| DELL4700 DESKTOP COMPUTER | 10/31/04 | 1,019 | 5 yr | SL | 34 |
| DELL4700 DESKTOP COMPUTER | 10/31/04 | 1,019 | 5 yr | SL | 34 |
| DELL4700 DESKTOP COMPUTER | 10/31/04 | 1,019. | 5 yr | SL | 34 |
| DELL4700 DESKTOP COMPUTER | 10/31/04 | 1,019 | 5 yr | SL | 34. |
| DELL4700 DESKTOP COMPUTER | 10/31/04 | 1,019 | 5 yr | SL | 34 |
| DELL4700 DESKTOP COMPUTER | 10/31/04 | 1,019. | 5 yr | SL | 34 |
| DELL4700 DESKTOP COMPUTER | 10/31/04 | 1,019. | 5 yr | SL | 34 |
| DELL670 DESKTOP COMPUTER | 10/31/04 | 2,721. | 5 yr | SL | 91 |
| DELL670 DESKTOP COMPUTER | 10/31/04 | 2,721. | 5 yr | SL | 91 |
| WENHAO6800 SCANNER | 10/31/04 | 363 | 5 yr | SL | 12 |

**WHEELCHAIR FOUNDATION**
Form 4562 - Supporting Schedules
Period Ended 12/31/04 - Federal ID #: 94-3353881

**Part II, Line 16 - ACRS/Other Deprec.**

| Description | Acq. Date | Basis | Life | Method | Deduction |
|---|---|---|---|---|---|
| LASERJET PRINTER | 10/31/04 | 363. | 5 yr | SL | 12 |
| ANSYS-LS-DYNA SOFTWARE | 10/31/04 | 12,080 | 3 yr | SL | 671 |
| LEGEND A8000X DESKTOP | 10/31/04 | 852 | 5 yr | SL | 28 |
| LEGEND A8000X DESKTOP | 10/31/04 | 852 | 5 yr | SL | 28 |
| PANASONIC ALL IN ONE FAX | 10/31/04 | 580 | 5 yr | SL | 19 |
| DIGITAL CAMERA | 10/31/04 | 617. | 5 yr | SL | 21. |
| SONY NOTEBOOK | 10/31/04 | 1,923. | 5 yr | SL | 64 |
| NATIONAL STANDARD CATALOG | 10/31/04 | 290 | 5 yr | SL | 10 |
| DECORATIONS & FURNITURE | 10/31/04 | 1,705. | 7 yr | SL | 41 |
| 4 18x24 COLOR PHOTO PRINT | 11/22/04 | 174. | 7 yr | SL | 2. |
| FRAMED COLOR PHOTO PRINTS | 11/24/04 | 1,059 | 7 yr | SL | 13 |
| Total | | 629,866. | | | 78,645. |

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

**2004**

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 2004 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) Subtract (f) from the sum of (d) and (e) |
|---|---|---|---|---|---|---|
| Statement | | | | | | |
| Attached | | | | | | |
| | | | | | | |
| | | | | | | -17,324 |

| | | |
|---|---|---|
| 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 Enter the gain or (loss) here and on the appropriate line as follows | 7 | -17,324. |

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9 Skip lines 8, 9, 11, and 12 below

**All others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9 If line 7 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 from line 7 as a long-term capital gain 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 zero or less, enter -0- If line 9 is zero, enter the gain from line 7 on line 12 below If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on Schedule D (see instructions) | 9 | |

**Part II** **Ordinary Gains and Losses**

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less)

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | | |
|---|---|---|
| 11 Loss, if any, from line 7 | 11 | -17,324. |
| 12 Gain, if any, from line 7 or amount from line 8, if applicable | 12 | |
| 13 Gain if any, from line 31 0 | 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 Combine lines 10 through 16 | 17 | -17,324 |

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below For individual returns, complete lines a and b below

| | | |
|---|---|---|
| a 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 18a ' See instructions | 18a | |
| b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a Enter here and on Form 1040, line 14 | 18b | |

**Part III** Gain From Disposit a of Property Under Sections 1245, 1250, 1252, 1254, and 1255

| 19(a) Description of section 124 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:** *Se line 1 before completing*) | 20 | | | | |
| 21 Cost or other basis plus expense of ile | 21 | | | | |
| 22 Depreciation (or depletion) allowed allowable | 22 | | | | |
| 23 Adjusted basis Subtract line 22 fr line 21 | 23 | | | | |
| 24 Total gain Subtract line 23 from l 0 | 24 | | | | |
| 25 **If section 1245 property.** | | | | | |
| a Depreciation allowed or allowable line 22 | 25a | | | | |
| b Enter the **smaller** of line 2 or 25a | 25b | | | | |
| 26 **If section 1250 property:** If straight line depreciation was used nter -0- on line 26g, except for a cor oration subject to section 291 | | | | | |
| a Additional depreciation after 1975 instrs) | 26a | | | | |
| b Applicable percentage multiplied by smaller of line 24 or line 26a (see instruct ) | 26b | | | | |
| c Subtract line 26a from line 24 If ential rental property or line 24 is not more th e 26a, skip lines 26d and 26e | 26c | | | | |
| d Additional depreciation after 1969 fore 1976 | 26d | | | | |
| e Enter the **smaller** of line 2 or 26d | 26e | | | | |
| f Section 291 amount (corporations ) | 26f | | | | |
| g Add lines 26b, 26e and 26 | 26g | | | | |
| 27 If section 1252 property Skip thi ection if you did not dispose of farmland or if th form is being completed for a partnership er than an electing large partnership) | | | | | |
| a Soil, water, and land clearing exp | 27a | | | | |
| b Line 27a multiplied by appl ble percentage (see instructio | 27b | | | | |
| c Enter the **smaller** of line 2 27b | 27c | | | | |
| 28 **If section 1254 property.** | | | | | |
| a Intangible drilling and developmen sts, expenditures for development of m and other natural deposits, and mining explo n costs (see instructions) | 28a | | | | |
| b Enter the **smaller** of line 2 28a | 28b | | | | |
| 29 **If section 1255 property:** | | | | | |
| a Applicable percentage of ients excluded from income und section 126 (see instructio | 29a | | | | |
| b Enter the smaller of line 24 or 2 e instrs) | 29b | | | | |

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

| | | |
|---|---|---|
| 30 Total gains for all properti Add property columns A through D, line 24 | 30 | |
| 31 Add property columns A through D s 25b, 26g, 27c, 28b, and 29b Enter here and on line 13 | 31 | |
| 32 Subtract line 31 from line 30 Ent portion from casualty or theft on Form 4684, line 33 Enter the portion from other than casualty o t on Form 4797, line 6 | 32 | |

**Part IV** **Recapture Amo ts 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 ded n or depreciation allowable in prior years | 33 | | |
| 34 Recomputed depreciation instructions | 34 | | |
| 35 *Recapture amount Subtract line m line 33 See the instructions for where to report* | 35 | | |

# Continuation Sheet for Form 4797, Line 2

Form 4797

Name(s): WHEELCHAIR FOUNDATI[illegible]

Identifying number: 94-3353881

| (a) Description of property | (b [illegible] acq[illegible] | (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) | (h) Post-May 5, 2003 gain or (loss) |
|---|---|---|---|---|---|---|---|
| DELL LAPTOP - FRED [illegible]HAR | 05/3[illegible]0 | 07/01/04 | | 2,580. | 3,159. | -579. | |
| DELL LAPTOP JOEL HO[illegible] | 06/2[illegible]0 | 07/01/04 | | 2,444. | 3,055 | -611. | |
| COMPUTER - FRED GER[illegible]D | 03/[illegible]1 | 01/31/04 | | 1,741. | 2,985. | -1,244. | |
| PRINTER - FRED GERH[illegible] | 03/[illegible]1 | 01/31/04 | | 132. | 227. | -95. | |
| OFFICE FURNITURE - [illegible]D | 09/0[illegible]1 | 07/01/04 | | 121. | 299. | -178. | |
| RED, HOT & BLUE EXHI[illegible]T | 11/1[illegible]1 | 02/29/04 | | 6,432. | 20,011. | -13,579. | |
| DELL LAPTOP JEFF NE[illegible] | 07/3[illegible]2 | 07/01/04 | 300. | 832. | 2,170. | -1,038. | |

Combine amounts in column (g) and (h)
Enter gain or (loss) here and on Form 4797: -17,324.

Form **8868** (Rev December 2004)

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)

***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)

**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*

**Electronic Filing (e-file).** Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6-months for corporate Form 990-T filers) However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit *www irs gov/efile*

| **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 |

- The books are in the care of ► WHEELCHAIR FOUNDATION

Telephone No ► 877-378-3839 FAX No ► 925-736-9819

- 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-months for a **Form 990-T corporation**) extension of time until 8/15, 20 05, to file the exempt organization return for the organization named above The extension is for the organization's return for

► [X] calendar year 20 04 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.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

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

PUBLICLY TRADED SECURITIES

| | |
|---|---|
| GROSS SALES PRICE: | 2,019. |
| COST OR OTHER BASIS: | 2,019. |

TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES $ 0.

OTHER ASSETS

| | | |
|---|---|---|
| DESCRIPTION: | SEE ATTACHED SCHEDULE | |
| DATE ACQUIRED: | VARIOUS | |
| HOW ACQUIRED: | PURCHASE | |
| DATE SOLD: | VARIOUS | |
| TO WHOM SOLD: | | |
| GROSS SALES PRICE: | 300. | |
| COST OR OTHER BASIS: | 31,906. | |
| DEPRECIATION: | 14,282. | |
| GAIN (LOSS) | | -17,324. |

TOTAL GAIN (LOSS) OTHER ASSETS $ -17,324.

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES $ -17,324.

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

| SPECIAL EVENTS | GROSS RECEIPTS | LESS CONTRI-BUTIONS | GROSS REVENUE | LESS DIRECT EXPENSES | NET INCOME (LOSS) |
|---|---|---|---|---|---|
| SAFARI/MOBILITY EVENT | 375,703. | 286,798. | 88,905. | 76,813. | 12,092. |
| GOLF TOURNAMENT - AUG 04 | 211,139. | 70,475. | 140,664. | 27,352. | 113,312. |
| HOUR OF POWER | 118,593. | 0. | 118,593. | 0. | 118,593. |
| MUSIC AT EAGLE RIDGE EVENT | 515,901. | 311,880. | 204,021. | 390,212. | -186,191. |
| TOTAL | $ 1221336. | $ 669,153. | $ 552,183. | $ 494,377. | $ 57,806. |

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

| | (A) TOTAL | (B) PROGRAM SERVICES | (C) MANAGEMENT & GENERAL | (D) FUNDRAISING |
|---|---|---|---|---|
| BANK CHARGES | 17,982. | | 17,982. | |
| COMPUTER CONSULTING & EXPENSES | 52,090. | 26,045. | 13,023. | 13,022. |
| COPIER EXPENSE | 3,903. | | 3,903. | |
| DATA PROCESSING FEES | 3,955. | | 3,955. | |
| DISTRIBUTION PERSONEL & CONSUL | 179,744. | 172,244. | 7,500. | |
| DUES & SUBSCRIPTIONS | 9,247. | | 9,247. | |

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

| | (A) TOTAL | (B) PROGRAM SERVICES | (C) MANAGEMENT & GENERAL | (D) FUNDRAISING |
|---|---|---|---|---|
| EDUCATIONAL MATERIALS | 312,002. | 257,267. | | 54,735. |
| INSURANCE | 40,894. | 24,486. | 13,347. | 3,061. |
| MANAGEMENT FEE BLACKHAWK SVCES | 420,885. | 218,613. | 195,202. | 7,070. |
| MEETING EXPENSE | 45,612. | | 45,612. | |
| MILEAGE | 10,624. | | 10,624. | |
| OUTSIDE SERVICES | 329,792. | 237,793. | 1,052. | 90,947. |
| PENSION FEES | 1,856. | | 1,856. | |
| PUBLIC AWARENESS | 363,270. | 136,602. | 8,602. | 218,066. |
| SCI DISABILITY AWARENESS FELLO | 10,000. | 10,000. | | |
| SEMINARS | 1,615. | | 1,615. | |
| SPECIAL PROGRAM COSTS | 135,372. | 135,372. | | |
| STORAGE | 20,451. | 15,000. | 5,451. | |
| TAXES, LICENCES, AND FILING FE | 8,937. | | 8,937. | |
| UTILITIES | 2,046. | | 2,046. | |
| WEBSITE FEE & MAINTENANCE | 2,786. | | 2,786. | |
| TOTAL | $ 1,973,063. | $ 1,233,422. | $ 352,740. | $ 386,901. |

**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 2004, THE FOUNDATION DELIVERED 116,451 WHEELCHAIRS TO NEEDY INDIVIDUALS WORLDWIDE. | | 8,711,254. |
| DURING 2004, 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. | | 362,971. |
| | $ 0. | $ 9,074,225. |

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

| CATEGORY | BASIS | ACCUM. DEPREC. | BOOK VALUE |
|---|---|---|---|
| FURNITURE AND FIXTURES | $ 42,923. | $ 12,373. | $ 30,550. |
| MACHINERY AND EQUIPMENT | 296,472. | 121,798. | 174,674. |
| MISCELLANEOUS | 280,146. | 43,488. | 236,658. |
| TOTAL | $ 619,541. | $ 177,659. | $ 441,882. |

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

| | |
|---|---|
| RENT DEPOSIT | $ 8,361. |
| W/C DEPOSIT | 3,622. |
| TOTAL | $ 11,983. |

**STATEMENT 8**
**FORM 990, PART IV, LINE 65**
**OTHER LIABILITIES**

| | |
|---|---|
| ROUNDING | $ 1. |
| TOTAL | $ 1. |

**STATEMENT 9**
**FORM 990, PART IV-A, LINE B(4)**
**OTHER AMOUNTS**

| | |
|---|---|
| MERCHANT FEES IN OTHER INC RECLASSED EXP | $ -15,972. |
| TOTAL | $ -15,972. |

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

| | |
|---|---|
| 2005 SPEC EVENT DEPOSITS INCL IN INCOME | $ 5,232. |
| TOTAL | $ 5,232. |

**STATEMENT 11**
**FORM 990, PART IV-B, LINE B(4)**
**OTHER AMOUNTS**

| | |
|---|---|
| SPEC EVENT PREPAID COSTS EXPENSED | $ -15,972. |
| TOTAL | $ -15,972. |

**STATEMENT 12**
**FORM 990, PART IV-B, LINE D(2)**
**OTHER AMOUNTS**

| | |
|---|---|
| 2003 PREPAID DEPOSITS FFOR 2004 | $ 5,525. |
| DEPREC ADJUSTMENT 2003 | 246. |
| TOTAL | $ 5,771. |

**STATEMENT 13**
**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<br>941 EAGLE RIDGE DRIVE<br>DANVILLE, CA 94506-5870 | DIRECTOR<br>AS REQUIRED | $ 0. | $ 0. | $ 0. |
| EARL J CALLISON<br>376 SHIRE OAK COURT<br>LAFAYETTE, CA 94549 | VP,TREAS'R,DIR<br>AS REQUIRED | 0. | 0. | 81,120. |
| CHRISTOPHER J LEWIS<br>9000 CROW CANYON #S133<br>DANVILLE, CA 94506 | DIRECTOR<br>40 | 158,880. | 0. | 0. |
| DAVID E. BEHRING<br>3820 BLACKHAWK ROAD<br>DANVILLE, CA 94506-4617 | PRESIDENT<br>40 | 194,633. | 0. | 0. |
| DR. JOHN WILHELLMY, MD<br>5201 NORRIS CANYON ROAD # 300<br>SAN RAMON, CA 94506 | DIRECTOR<br>NONE | 0. | 0. | 0. |
| KENNETH E. BEHRING<br>3820 BLACKHAWK ROAD<br>DANVILLE, CA 94506-4617 | CHAIRMAN & DIR<br>AS REQUIRED | 0. | 0. | 0. |
| CHRISTOPHER L. RUDD<br>20558 PACIFIC COAST HIGHWAY<br>MALIBU, CA 90265 | SECRETARY & DIR<br>AS REQUIRED | 0. | 0. | 0. |
| | TOTAL | $ 353,513. | $ 0. | $ 81,120. |

**STATEMENT 14**
**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<br>BLACKHAWK SERVICES PD THRU MGMT FEE 68-0300816 | $ 0. | $ 0. | $ 81,120. |
| TOTAL | $ 0. | $ 0. | $ 81,120. |

**STATEMENT 15**
**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 16**
**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 17**
**SCHEDULE A, PART III, LINE 2**
**TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.**

DURING 2004, THE FOUNDATION PAID TO AFFLIATED COMPANIES OF THE FOUNDER AND CURRENT CHAIRMAN, KENNETH E BEHRING, $420,885 FOR PAYROLL, INSURANCE, RENT, OVERHEAD, AND MANAGEMENT FEES.

DURING 2004, THE FOUNDER AND CURRENT CHAIRMAN, KENNETH E BEHRING, CONTRIBUTED AIR TRAVEL TO THE FOUNDATION IN THE AMOUNT OF $1,390,125.

DURING 2004, VARIOUS FAMILY MEMBERS OF THE FOUNDER AND CURRENT CHAIRMAN, KENNETH E BERHING, CONTRIBUTED $110,749 TO THE FOUNDATION.

DURING 2004, THE FOUNDATION RENTS OFFICE AND MUSEUM SPACE ON A MONTH TO MONTH BASIS FROM THE BEHRING HOFMANN EDUCATIONAL INSTITUTE, WHICH IS A 501(C)3 ORGANIZATION AND WHOSE CHAIRMAN OF THE BOARD IS ALSO KENNETH E BEHRING. THE RENT EXPENSE FOR THESE FACILITIES WAS $480,000.

DURING 2004, DAVID BEHRING, PRESIDENT OF THE FOUNDATION AND SON OF THE FOUNDER AND

**STATEMENT 17 (CONTINUED)**
**SCHEDULE A, PART III, LINE 2**
**TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.**

CURRENT CHAIRMAN, RECEIVED $194,615.48 IN WAGES.

DURING 2004, JEFFREY BEHRING, SPECIAL EVENTS CO-ORDINATOR FOR THE FOUNDATION AND SON OF THE FOUNDER AND CURRENT CHAIRMAN, RECEIVED $66,163.68 IN WAGES.

DURING 2004, THOMAS BEHRING, TRANSPORTATION MANAGER FOR THE FOUNDATION AND SON OF THE FOUNDER AND CURRENT CHAIRMAN, RECEIVED $47,481.06 IN WAGES.

DURING 2004, THE FOUNDATION RECEIVED DONATED SPACE RENTAL USAGE FEES TOTALING $3644 FOR A FUNDRAISING EVENT HELD AT THE BEHRING HOFMANN EDUCATIONAL INSTITUTE, WHICH IS A 501(C)3 ORGANIZATION AND WHOSE CHAIRMAN OF THE BOARD IS ALSO KENNETH E BEHRING.

DURING 2004, THE FOUNDER AND CHAIRMAN OF THE FOUNDATION CONTRIBUTED A COLLECTION OF PRESERVED ANIMAL TROPHIES TO THE FOUNDATION. THE FAIR MARKET HAS NOT YET BEEN DETERMINED; AS SUCH THIS CONTRIBUTION HAS NOT BEEN REFLECTED IN THE FINANCIAL STATEMENTS OR TAX RETURN.

## SPECIAL EVENTS WORKSHEET

| SPECIAL EVENT | GROSS RECEIPTS | LESS CONTRI-BUTIONS | GROSS REVENUE | LESS DIRECT EXPENSES | NET INCOME OR LOSS |
|---|---|---|---|---|---|
| SAFARI/MOBILITY EVENT | $ 375,703. | $ 286,798. | $ 88,905. | $ 76,813. | $ 12,092. |
| GOLF TOURNAMENT - AUG 04 | 211,139. | 70,475. | 140,664. | 27,352. | 113,312. |
| HOUR OF POWER | 118,593. | 0. | 118,593. | 0. | 118,593. |
| SUBTOTAL | $ 705,435. | $ 357,273. | $ 348,162. | $ 104,165. | $ 243,997. |
| MUSIC AT EAGLE RIDGE EVENT | 89,485. | 63,780. | 25,705. | 29,519. | -3,814. |
| NYC DOMINICAN EVENT | 76,000. | 75,000. | 1,000. | 0. | 1,000. |
| WINE FOR WHEELS-CHARLES KRUG | 69,866. | 38,050. | 31,816. | 39,623. | -7,807. |
| NOAH'S BAGELS | 51,504. | 50,949. | 555. | 4,592. | -4,037. |
| DOC COMMERICAL EVENT | 46,597. | 0. | 46,597. | 245,449. | -198,852. |
| FLORIDA ISRAEL EVENT | 32,400. | 24,875. | 7,525. | 11,637. | -4,112. |
| FLORIDA PENSACOLA EVENT | 28,950. | 20,426. | 8,524. | 4,558. | 3,966. |
| FLORIDA GOLF TOURNAMENT EVENT | 28,050. | 16,950. | 11,100. | 6,371. | 4,729. |
| FLORIDA PRINCESS DIANA EVENT | 19,871. | 13,500. | 6,371. | 9,639. | -3,268. |
| WINE FOR WHEELS EVENT | 17,797. | 0. | 17,797. | 2,699. | 15,098. |
| KENTUCKY DERBY EVENT | 16,693. | 0. | 16,693. | 3,022. | 13,671. |
| MILLION DOLLAR ROUND TABLE EVENT | 9,100. | 8,350. | 750. | 0. | 750. |
| WINE FOR WHEELS LUAU | 8,925. | 0. | 8,925. | 8,732. | 193. |
| IRAN EVENT | 6,299. | 0. | 6,299. | 0. | 6,299. |
| WINE FOR WHEELS-GNEKOW EVENT | 4,474. | 0. | 4,474. | 0. | 4,474. |
| CHALLENGE AIR EVENT | 4,330. | 0. | 4,330. | 3,100. | 1,230. |
| SW TURKEY EVENT | 4,000. | 0. | 4,000. | 0. | 4,000. |
| KEB BOOK | 990. | 0. | 990. | 0. | 990. |
| FLORIDA - ARMENIA EVENT | 470. | 0. | 470. | 559. | -89. |
| CAL POLY | 100. | 0. | 100. | 5,000. | -4,900. |
| POLYNESIAN EAGLE RIDGE | 0. | 0. | 0. | 15,712. | -15,712. |
| *SUBTOTAL | $ 515,901. | $ 311,880. | $ 204,021. | $ 390,212. | $ -186,191. |
| TOTAL | $ 1221336. | $ 669,153. | $ 552,183. | $ 494,377. | $ 57,806. |

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

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

| CONTRIBUTOR | 2003 | 2002 | 2001 | 2000 | TOTAL |
|---|---|---|---|---|---|

TOTAL $

LINE 26A X 3 (# OF CONTRIBUTORS) -

EXCESS CONTRIBUTIONS $

**STMT. OF FUNCTIONAL EXPENSES (990)**
**TRAVEL**

| | | |
|---|---|---|
| WHEELCHAIR DISTRIBUTION LODGING | $ | 181,246. |
| WHEELCHAIR DISTRIBUTION MEALS & MISC | | 116,280. |
| WHEELCHAIR DISTRIBUTION AIRLINES | | 109,215. |
| TOTAL | $ | 406,741. |