EXTENSION ATTACHED

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

2005

Open to Public Inspection

A For the 2005 calendar year, or tax year beginning , 2005, 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 [X] 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 [X] 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 [X] 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) ► [X] 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 chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ► 12,555,973.

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

REVENUE

1	Contributions, gifts, grants, and similar amounts received:				
a	Direct public support	1a	6,961,292.		
b	Indirect public support	1b			
c	Government contributions (grants)	1c	4,764,400.		
d	Total (add lines 1a through 1c) (cash $ 11,645,317. noncash $ 80,375.)			1d	11,725,692.
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	93,824.
5	Dividends and interest from securities			5	315.
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	81,886.	8a	800.		
b	Less: cost or other basis and sales expenses	82,066.	8b	10,308.		
c	Gain or (loss) (attach schedule) STATEMENT 1	-180.	8c	-9,508.		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))				8d	-9,688.

9	Special events and activities (attach schedule). If any amount is from **gaming,** check here ► [ ]				
a	Gross revenue (not including $ 583,145. of contributions reported on line 1a)	9a	652,956.		
b	Less: direct expenses other than fundraising expenses	9b	209,795.		
c	Net income or (loss) from special events (subtract line 9b from line 9a) STATEMENT 2			9c	443,161.
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	500.
12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	12,253,804.

EXPENSES

13	Program services (from line 44, column (B))	13	8,849,284.
14	Management and general (from line 44, column (C))	14	1,778,539.
15	Fundraising (from line 44, column (D))	15	1,173,984.
16	Payments to affiliates (attach schedule)	16	
17	**Total expenses** (add lines 16 and 44, column (A))	17	11,801,807.

NET ASSETS

18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	451,997.
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	5,392,976.
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	5,844,973.

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 $ ______) If this amount includes foreign grants, check here ► ☐	22				
23 Specific assistance to individuals (att sch)	23	6,596,759.	6,596,759.		
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	388,238.	388,238.	0.	0.
26 Other salaries and wages	26	1,339,458.	237,698.	525,898.	575,862.
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	235,017.	84,959.	73,772.	76,286.
30 Professional fundraising fees	30	162,000.	121,500.		40,500.
31 Accounting fees	31	102,227.	34,144.	34,144.	33,939.
32 Legal fees	32	3,808.		3,808.	
33 Supplies	33	206,326.	87,323.	79,139.	39,864.
34 Telephone	34	69,495.	30,312.	39,183.	
35 Postage and shipping	35	114,090.	50,400.	63,690.	
36 Occupancy	36	548,169.		548,169.	
37 Equipment rental and maintenance	37	5,903.		5,903.	
38 Printing and publications	38				
39 Travel	39	359,399.	283,813.	5,229.	70,357.
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	103,536.		103,536.	
43 Other expenses not covered above (itemize): a SEE STATEMENT 3	43a	1,567,382.	934,138.	296,068.	337,176.
b	43b				
c	43c				
d	43d				
e	43e				
f	43f				
g	43g				
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44	11,801,807.	8,849,284.	1,778,539.	1,173,984.

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

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.

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) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)
a DURING 2005, THE FOUNDATION DELIVERED 105,177 WHEELCHAIRS TO NEEDY INDIVIDUALS WORLDWIDE. (Grants and allocations $) If this amount includes foreign grants, check here ► ☐	8,580,845.
b DURING 2005, 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. (Grants and allocations $) If this amount includes foreign grants, check here ► ☐	268,439.
c (Grants and allocations $) If this amount includes foreign grants, check here ► ☐	
d (Grants and allocations $) If this amount includes foreign grants, check here ► ☐	
e Other program services (Grants and allocations $) If this amount includes foreign grants, check here ► ☐	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ►	8,849,284.

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			4,018,576.	46	4,833,876.
47a Accounts receivable	47a	1,419,510.			
b Less: allowance for doubtful accounts	47b		1,516,050.	47c	1,419,510.
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			226,979.	53	55,115.
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	703,354.			
b Less: accumulated depreciation (attach schedule) STATEMENT 5	57b	276,594.	441,882.	57c	426,760.
58 Other assets (describe ► SEE STATEMENT 6)			11,983.	58	24,633.
59 **Total assets** (must equal line 74). Add lines 45 through 58			6,216,270.	59	6,760,694.
LIABILITIES 60 Accounts payable and accrued expenses			736,843.	60	908,221.
61 Grants payable				61	
62 Deferred revenue			86,450.	62	7,500.
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 ►)			1.	65	
66 **Total liabilities.** Add lines 60 through 65			823,294.	66	915,721.
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			3,112,907.	67	3,625,155.
68 Temporarily restricted			2,280,069.	68	2,219,818.
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)			5,392,976.	73	5,844,973.
74 **Total liabilities and net assets/fund balances.** Add lines 66 and 73			6,216,270.	74	6,760,694.

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	13,682,399.
b	Amounts included on line **a** but not on Part I, line 12:				
	1 Net unrealized gains on investments	b1			
	2 Donated services and use of facilities	b2	1,437,800.		
	3 Recoveries of prior year grants	b3			
	4 Other (specify): SEE STM 7	b4	-15,860.		
	Add lines **b1** through **b4**			b	1,421,940.
c	Subtract line **b** from line **a**			c	12,260,459.
d	Amounts included on Part I, line 12, but not on line **a**:				
	1 Investment expenses not included on Part I, line 6b	d1			
	2 Other (specify): SEE STM 8	d2	-6,655.		
	Add lines **d1** and **d2**			d	-6,655.
e	**Total revenue** (Part I, line 12). Add lines **c** and **d** ►			e	12,253,804.

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

a	Total expenses and losses per audited financial statements			a	13,228,782.
b	Amounts included on line **a** but not on Part I, line 17:				
	1 Donated services and use of facilities	b1	1,437,800.		
	2 Prior year adjustments reported on Part I, line 20	b2			
	3 Losses reported on Part I, line 20	b3			
	4 Other (specify): SEE STMT 9	b4	-12,252.		
	Add lines **b1** through **b4**			b	1,425,548.
c	Subtract line **b** from line **a**			c	11,803,234.
d	Amounts included on Part I, line 17, but not on line **a**:				
	1 Investment expenses not included on Part I, line 6b	d1			
	2 Other (specify): SEE STMT 10	d2	-1,427.		
	Add lines **d1** and **d2**			d	-1,427.
e	**Total expenses** (Part I, line 17). Add lines **c** and **d** ►			e	11,801,807.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) *(See the 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 plans	(E) Expense account and other allowances
SEE STATEMENT 11		388,238.	0.	0.

Part V-A Current Officers, Directors, Trustees, and Key Employees *(continued)*

		Yes	No
75a Enter the total number of officers, directors, and trustees permitted to vote on organization business as board meetings.. ► 7			
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If 'Yes,' attach a statement that identifies the individuals and explains the relationship(s). SEE STATEMENT 12	75b	X	
c Do any officers, directors, trustees, or key employees listed in form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control?	75c	X	
Note. Related organizations include section 509(a)(3) supporting organizations. SEE STATEMENT 13			
If 'Yes,' attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization			
d Does the organization have a written conflict of interest policy?	75d	X	

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances

Part VI Other Information *(See the 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 14 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

Part VI Other Information *(continued)*

			Yes	No
82 a 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 1,445,232.			
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 15

b Number of employees employed in the pay period that includes March 12, 2005 (See instructions.) 90b 25

91 a The books are in care of ► WHEELCHAIR FOUNDATION Telephone number ► 877-378-3839

Located at ► 3820 BLACKHAWK ROAD, DANVILLE CA, ZIP + 4 ► 94506

		Yes	No
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b		X
If 'Yes,' enter the name of the foreign country ►			
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Statements			
c At any time during the calendar year, did the organization maintain an office outside of the United States?	91c		X
If 'Yes,' enter the name of the foreign country ►			

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 the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income (A) Business code	Unrelated business income (B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	Excluded by section 512, 513, or 514 (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	93,824.	
96 Dividends & interest from securities			14	315.	
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	-9,688.	
101 Net income or (loss) from special events			1	443,161.	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b			1	500.	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				528,112.	

105 Total (add line 104, columns (B), (D), and (E)) ▶ 528,112.

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 the 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 the 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 the 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] CLIENT'S COPY Date 11/17/06

Signature of officer Date

▶ EARL CALLISON, VP

Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶ ELLIOT D. STEIN	Date 11/2/06	Check if self-employed ▶ ☒	Preparer's SSN or PTIN (See General Instruction W) P00013780
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ ELLIOT D. STEIN, CPA 2131 HOLLYWOOD BLVD., #505 HOLLYWOOD, FL 33020		EIN ▶ 59-1907845	Phone no. ▶ (954) 920-5300

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 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

2005

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
SEE STATEMENT 16		421,666.	0.	0.
Total number of other employees paid over $50,000 ►	9			

Part II – A 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
SEE STATEMENT 17		613,013.
Total number of others receiving over $50,000 for professional services ► 0		

Part II – B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None.' See instructions.)

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over $50,000 for other services ► 0		

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. . . . . ► $ 168,000. (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.)*			
	SEE STATEMENT 18			
a	Sale, exchange, or leasing of property?	2a	X	
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c	X	
	SEE FORM 990, PART V			
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	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
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c		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.)

11a [X] 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). Check the box that describes the type of supporting organization: ► [ ] Type 1 [ ] Type 2 [ ] Type 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	12,826,695.	13,026,530.	6,833,918.	1,872,201.	34,559,344.
16 Membership fees received					0.
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					0.
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	38,463.	30,465.	21,344.	9,003.	99,275.
19 Net income from unrelated business activities not included in line 18					0.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0.
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	2,122,622.	1,612,686.			3,735,308.
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0.
23 Total of lines 15 through 22	14,987,780.	14,669,681.	6,855,262.	1,881,204.	38,393,927.
24 Line 23 minus line 17	14,987,780.	14,669,681.	6,855,262.	1,881,204.	38,393,927.
25 Enter 1% of line 23	149,878.	146,697.	68,553.	18,812.	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ► **26a** 767,879.

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 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ► **26b** 628,636.

c Total support for section 509(a)(1) test: Enter line 24, column (e) ► **26c** 38,393,927.

d Add: Amounts from column (e) for lines: 18 99,275. 19 ______ 22 ______ 26b 628,636. **26d** 727,911.

e Public support (line 26c minus line 26d total) ► **26e** 37,666,016.

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ► **26f** 98.10 %

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:

(2004) ____________ (2003) ____________ (2002) ____________ (2001) ____________

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 11b, 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:

(2004) ____________ (2003) ____________ (2002) ____________ (2001) ____________

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 2001 through 2004, 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 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	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		

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) 2005	(b) 2004	(c) 2003	(d) 2002	(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.)

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		X	
b Paid staff or management (Include compensation in expenses reported on lines **c** through **h.**)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body	X		168,000.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (add lines c through h.)			168,000.

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities. SEE STATEMENT 19

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		

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No. 1545-0047

2005

Name of organization	Employer identification number
WHEELCHAIR FOUNDATION	94-3353881

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. **(Note:** *Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule — see instructions.)*

General Rule –

[X] For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules –

[ ] For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test under Regulations sections 1.509(a)-3/1.170A-9(e) and received from any one contributor, during the year, a contribution of the greater of $5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to more than $1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of $5,000 or more during the year.) . . . . ► $ ________

Caution: *Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).*

Form **8868** (Rev December 2004)

Department of the Treasury Internal Revenue Service

Application for Extension of Time to File an Exempt Organization Return

► File a separate application for each return.

OMB No. 1545-1709

- 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 06, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► [X] calendar year 20 05 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.

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

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

• The books are in 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 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 06.

5 For calendar year 2005, 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 ALL 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 ► 8-14-06

Notice to Applicant — To be Completed by the IRS

[✓] 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 extended 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

EXTENSION APPROVED
SEP 0 8 2006
FIELD DIRECTOR,
SUBMISSION PROCESSING, OGDEN

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

PUBLICLY TRADED SECURITIES

GROSS SALES PRICE:	81,886.
COST OR OTHER BASIS:	82,066.

TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES $ -180.

OTHER ASSETS

DESCRIPTION:	PHONE SYSTEM		
DATE ACQUIRED:	9/02/2003		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	3/15/2005		
TO WHOM SOLD:			
GROSS SALES PRICE:	175.		
COST OR OTHER BASIS:	2,832.		
DEPRECIATION:	850.		
		GAIN (LOSS)	-1,807.
DESCRIPTION:	VOICE & DATA PHONE SYSTEM		
DATE ACQUIRED:	9/02/2003		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	3/15/2005		
TO WHOM SOLD:			
GROSS SALES PRICE:	625.		
COST OR OTHER BASIS:	10,152.		
DEPRECIATION:	3,045.		
		GAIN (LOSS)	-6,482.
DESCRIPTION:	XEROX COLOR PRINTER		
DATE ACQUIRED:	9/11/2003		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	6/30/2005		
TO WHOM SOLD:			
GROSS SALES PRICE:	0.		
COST OR OTHER BASIS:	1,925.		
DEPRECIATION:	706.		
		GAIN (LOSS)	-1,219.

TOTAL GAIN (LOSS) OTHER ASSETS $ -9,508.

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES $ -9,688.

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)
SID HENDRICKS EVENT	407,370.	304,710.	102,660.	32,268.	70,392.
GOLF TOURNAMENTS	317,761.	139,619.	178,142.	37,947.	140,195.
AFRICA TRIP	174,024.	6,421.	167,603.	58,739.	108,864.
WFF CHARITY BALL	336,946.	132,395.	204,551.	80,841.	123,710.
TOTAL	$ 1236101.	$ 583,145.	$ 652,956.	$ 209,795.	$ 443,161.

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

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ADMINISTRATIVE COSTS	550.		550.	
BANK CHARGES	20,667.		20,667.	
COMPUTER CONSULTING & EXPENSES	33,960.	16,980.	8,490.	8,490.
COPIER EXPENSE	5,412.		5,412.	
DATA PROCESSING FEES	4,344.		4,344.	
DISTRIBUTION PERSONEL & CONSUL	37,511.	37,511.		
DONATIONS TO AFFLIATES	167,248.	163,047.	4,201.	
DUES & SUBSCRIPTIONS	7,596.		7,596.	
EDUCATIONAL MATERIALS	156,515.	116,036.		40,479.
INSURANCE	46,257.	29,871.	12,652.	3,734.
MANAGEMENT FEE BLACKHAWK SVCES	373,006.	182,340.	173,002.	17,664.
MEETING EXPENSE	29,465.		29,465.	
MILEAGE	7,462.		7,462.	
MISCELLANEOUS	5.		5.	
OUTSIDE SERVICES	368,174.	281,909.	1,451.	84,814.
PENSION FEES	3,504.		3,504.	
PUBLIC AWARENESS	268,439.	86,444.		181,995.
SCI DISABILITY AWARENESS FELLO	20,000.	20,000.		
SEMINARS	1,844.		1,844.	
STORAGE	5,760.		5,760.	
TAXES, LICENCES, AND FILING FE	7,760.		7,760.	
UTILITIES	1,421.		1,421.	
WEBSITE FEE & MAINTENANCE	482.		482.	
TOTAL	$ 1,567,382.	$ 934,138.	$ 296,068.	$ 337,176.

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 IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	$ 43,654.	$ 18,551.	$ 25,103.
MACHINERY AND EQUIPMENT	305,773.	186,666.	119,107.
MISCELLANEOUS	353,927.	71,377.	282,550.
TOTAL	$ 703,354.	$ 276,594.	$ 426,760.

STATEMENT 6
FORM 990, PART IV, LINE 58
OTHER ASSETS

MUSEUM QUALITY PRESERVED ANIMAL COLLECTI	$ 2.
RENT DEPOSIT	21,552.
ROUNDING	1.
W/C DEPOSIT	3,078.
TOTAL	$ 24,633.

STATEMENT 7
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS

2006 SPEC EVENT DEPOSITS INCL IN INCOME	$ -3,608.
MERCHANT FEES IN OTHER INC RECLASSED EXP	-18,307.
RECLASS PAYROLL REIMB TO PAYROLL EXP	6,055.
TOTAL	$ -15,860.

STATEMENT 8
FORM 990, PART IV-A, LINE D(2)
OTHER AMOUNTS

CONTRIBUTION OF PRESERVED ANIMALS	$ 2.
PREPAID SPEC EVENT COSTS 04- EXP 05	-5,230.
RECLASS SPEC EVENT COST FR PUBLIC AWARE	-1,427.
TOTAL	$ -6,655.

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

MERCHANT FEES IN OTHER INC RECLASSED EXP	$ -18,307.
RECLASS PAYROLL REIMB TO PAYROLL EXP	6,055.
TOTAL	$ -12,252.

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

RECLASS SPEC EVENT COST FR PUBLIC AWARE	$	-1,427.
TOTAL	$	-1,427.

STATEMENT 11
FORM 990, PART V-A
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 0	$ 0.	$ 0.	$ 0.
EARL J CALLISON 376 SHIRE OAK COURT LAFAYETTE, CA 94549	VP,TREAS'R,DIR 0	0.	0.	0.
CHRISTOPHER J LEWIS 9000 CROW CANYON #S133 DANVILLE, CA 94506	DIRECTOR 40	166,095.	0.	0.
DAVID E. BEHRING 3820 BLACKHAWK ROAD DANVILLE, CA 94506-4617	PRESIDENT 40	222,143.	0.	0.
DR. JOHN WILHELLMY, MD 5201 NORRIS CANYON ROAD # 300 SAN RAMON, CA 94506	DIRECTOR 0	0.	0.	0.
KENNETH E. BEHRING 3820 BLACKHAWK ROAD DANVILLE, CA 94506-4617	CHAIRMAN & DIR 0	0.	0.	0.
CHRISTOPHER L. RUDD 20558 PACIFIC COAST HIGHWAY MALIBU, CA 90265	SECRETARY & DIR 0	0.	0.	0.
	TOTAL	$ 388,238.	$ 0.	$ 0.

STATEMENT 12
FORM 990, PART V-A, LINE 75B
COMPENSATION PAID TO RELATED INDIVIDUALS

NAME AND RELATIONSHIP

SEE ATTACHED SCHEDULE

STATEMENT 13
FORM 990, PART V-A, LINE 75C
INDIVIDUALS COMPENSATION BY RELATED ORGANIZATIONS

SEE ATTACHED SCHEDULE

RELATED ORGANIZATION:	SEE ATTACHED SCHEDULE
FEIN:	
RELATIONSHIP EXPLANATION:	
COMPENSATION PAID:	$ 0.
BENEFIT PLAN CONTRIBUTIONS:	$ 0.
EXPENSE ACCOUNT:	$ 0.
COMPENSATION ARRANGEMENT:	

STATEMENT 14
FORM 990, PART VI, LINE 80B
RELATED ORGANIZATIONS

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
ACTQUA CORPORATION		X
BEHRING HOFMANN EDUCATIONAL INSTITUTE	X	
BLACKHAWK SERVICES COMPANY		X
GLOBAL HEALTH & EDUCATION FOUNDATION	X	
THE BEHRING FOUNDATION	X	
WATER LEADERS FOUNDATION	X	

STATEMENT 15
FORM 990 , PART VI, LINE 90A
LIST OF STATES WHICH THIS RETURN IS FILED

AL AK CA CT DC FL GA IL KS ME MA MD MI MN MS MO NH ND NV NJ NM NY NC OH OR PA SC
VA WA WI

STATEMENT 16
SCHEDULE A, PART I
COMPENSATION OF FIVE HIGHEST PAID EMPLOYEES

NAME AND ADDRESS	TITLE & AVERAGE HOURS WORKED	COMPEN-SATION	CONTRIBUTIO EBP & DC	EXPENSE ACCOUNT
PETER BARNES 1903 DUFFIELD LANE ALEANDRIA, VA 22307	EXEC DIRECT -DC 40	102,328.	0.	0.
MATTHEW MONTAGUE 2312 JOREE LANE SAN RAMON, CA 94583	COMMUNITY RELAT 40	84,784.	0.	0.
JOEL HODGE 4150 GILBERT STREET OAKLAND, CA 94611	PROG DIRECTOR 40	77,397.	0.	0.

STATEMENT 16 (CONTINUED)
SCHEDULE A, PART I
COMPENSATION OF FIVE HIGHEST PAID EMPLOYEES

NAME AND ADDRESS	TITLE & AVERAGE HOURS WORKED	COMPEN-SATION	CONTRIBUTIO EBP & DC	EXPENSE ACCOUNT
JEFFREY BEHRING PO BOX 1564 DANVILLE, CA 94506	DIR-SPEC EVENTS 40	73,462.	0.	0.
JEFF JURI 35665 DANTE PLACE FREMONT, CA 94536	ACCOUNTING MGR 40	83,695.	0.	0.
	TOTAL	$ 421,666.	$ 0.	$ 0.

STATEMENT 17
SCHEDULE A, PART II-A
COMPENSATION OF FIVE HIGHEST PAID PROFESSIONAL SERVICE CONTRACTORS

NAME AND ADDRESS	TYPE OF SERVICE	COMPENSATION
JACK DRURY & ASSOCIATES 2800 E COMMERCIAL BLVD. #207 FORT LAUDERDALE, FL	FUNDRAISER/EDUCATOR	255,942.
THE NICKLES GROUP 601 THIRTEENTH STREET NW, #250 NORT WASHINGTON, DC 20005	LOBBYING FEDERAL LEG	168,000.
ELIZABETH PATAKI 1017 ROUTE 9 D GARRISON, NY 10524	CONSULTANT	70,000.
ELLIOT D STEIN, CPA 2131 HOLLYWOOD BLVD #505 HOLLYWOOD, FL 33020	ACCOUNTING/TAXES	60,918.
JEFFREY ROBINSON % BIG PICTURE VIDEO 323 CIRCLE DRIVE PRESCOTT, AZ 86303	VIDEO/PHOTO	58,153.
	TOTAL	$ 613,013.

STATEMENT 18
SCHEDULE A, PART III, LINE 2
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

DURING 2005, THE FOUNDATION PAID TO AFFILIATED COMPANIES OF THE FOUNDER AND CURRENT CHAIRMAN, KENNETH E. BEHRING, $538,054. FOR PAYROLL, INSURANCE, RENT, OVERHEAD, AND MANAGEMENT FEES.

DURING 2005, THE FOUNDER AND CURRENT CHAIRMAN, KENNETH E. BEHRING, CONTRIBUTED AIR TRAVEL TO THE FOUNDATION IN THE AMOUNT IF $1,437,800.

DURING 2005, THE VARIOUS FAMILY MEMBERS OF THE FOUNDER AND CURRENT CHAIRMAN, KENNETH E. BEHRING, CONTRIBUTED CASH OF $8,205.

DURING 2005, DAVID BEHRING, PRESIDENT OF THE FOUNDATION AND SON OF THE FOUNDER AND

STATEMENT 18 (CONTINUED)
SCHEDULE A, PART III, LINE 2
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

CURRENT CHAIRMAN, CONTRIBUTED 300 SHARES OF WELLS FARGO STOCK WITH FAIR MARKET VALUE OF $18,365.

DURING 2005, THE FOUNDATION RENTED 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 $300,000.

DURING 2005, THE FOUNDATION WAS DONATED SPACE USAGE FOR SPECIAL FUND RAISING EVENTS TOTALING $7,432 FROM THE BEHRING HOFMANN EDUCATIONAL INSTITUTE, WHICH IS A 501(C) 3 ORGANIZATION AND WHOSE CHAIRMAN OF THE BOARD IS ALSO KENNETH E. BEHRING.

DURING 2005, DAVID E BEHRING, PRESIDENT OF THE FOUNDATION AND ALSO SON OF THE FOUNDER AND CURRENT CHAIRMAN, RECEIVED $222,116 IN WAGES.

DURING 2005, JEFFREY K BEHRING, SPECIAL EVENTS COORDINATOR FOR THE FOUNDATION AND ALSO SON OF THE FOUNDER AND CURRENT CHAIRMAN, RECEIVED $73,461.74 IN WAGES.

DURING 2005, THOMAS J BEHRING, TRANSPORTATION MANAGER FOR THE FOUNDATION AND ALSO SON OF THE FOUNDER AND CURRENT CHAIRMAN, RECEIVED $48,500 IN WAGES.

IN 2004 AND 2005, THE FOUNDER AND CHAIRMAN OF THE FOUNDATION, MR KENNETH E BEHRING, CONTRIBUTED A COLLECTION OF PRESERVED ANIMAL TROPHIES TO THE FOUNDATION. THE FAIR MARKET VALUE HAS NOT BEEN DETERMINED; AS SUCH, THE COLLECTION IS LISTED IN CONTRIBUTIONS AT A VALUE OF $1.

STATEMENT 19
SCHEDULE A, PART VI-B, LINE I
DESCRIPTIONS OF THE LOBBYING ACTIVITIES

THE NICKLES GROUP, LLC WAS HIRED TO LOBBY THE FEDERAL GOVERNMENT FOR ADDITIONAL FUNDING FOR OVERSEAS HUMANITARIAN, DISASTER AND CIVIC AID. THE US SENATE AND THE US HOUSE OF REPRESENTATIVES WERE CONTACTED.

SPECIAL EVENTS WORKSHEET

SPECIAL EVENT	GROSS RECEIPTS	LESS CONTRI-BUTIONS	GROSS REVENUE	LESS DIRECT EXPENSES	NET INCOME OR LOSS
SID HENDRICKS EVENT	$ 407,370.	$ 304,710.	$ 102,660.	$ 32,268.	$ 70,392.
GOLF TOURNAMENTS	317,761.	139,619.	178,142.	37,947.	140,195.
AFRICA TRIP	174,024.	6,421.	167,603.	58,739.	108,864.
SUBTOTAL	$ 899,155.	$ 450,750.	$ 448,405.	$ 128,954.	$ 319,451.
WFF CHARITY BALL	121,792.	64,100.	57,692.	28,361.	29,331.
EAGLE RIDGE	77,325.	60,270.	17,055.	32,939.	-15,884.
WINE FOR WHEELS	63,429.	0.	63,429.	7,711.	55,718.
CAL/POLY	38,000.	0.	38,000.	0.	38,000.
KENTUCKY DERBY	9,605.	0.	9,605.	2,939.	6,666.
ED MCMAHON	8,850.	4,750.	4,100.	3,743.	357.
FLORIDA - PANAMA	6,825.	3,275.	3,550.	1,071.	2,479.
DOC/COMMERCIAL	4,240.	0.	4,240.	42.	4,198.
FLORIDA - TURKEY	4,230.	0.	4,230.	378.	3,852.
FLORIDA- ARMENIA	1,000.	0.	1,000.	0.	1,000.
FLORIDA - BARBADOS	900.	0.	900.	3,000.	-2,100.
FLORIDA - BRAZIL	750.	0.	750.	657.	93.
*SUBTOTAL	$ 336,946.	$ 132,395.	$ 204,551.	$ 80,841.	$ 123,710.
TOTAL	$ 1236101.	$ 583,145.	$ 652,956.	$ 209,795.	$ 443,161.

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

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

CONTRIBUTOR	2004	2003	2002	2001	TOTAL
CHINESE DISABLED FDT	$ 497,690.	$ 483,125.	$ 415,700.	$ 0.	$1,396,515.

TOTAL	$1,396,515.
LINE 26A X 1 (# OF CONTRIBUTORS)	-767,879.
EXCESS CONTRIBUTIONS	$ 628,636.

STMT. OF FUNCTIONAL EXPENSES (990)
TRAVEL

WHEELCHAIR DISTRIBUTION-AIRLINES	$	73,567.
WHEELCHAIR DISTRIBUTION MEALS & MISC		84,250.
WHEELCHAIR DISTRIBUTION LODGING		125,996.
TOTAL	$	283,813.

WHEELCHAIR FOUNDATION
FEI# 68-0002178

SCHEDULE FOR QUESTION 75b

Related Individuals	Relationship(s)
Kenneth Behring and David Behring	Kenneth Behring and David Behring are father and son, respectively. Both Kenneth and David are Trustees of the Behring Foundation, and Directors of Behring-Hofmann Educational Institute, Inc. ("BHEI") and Blackhawk Services, Inc. ("Blackhawk Services"), a taxable corporation. David and Kenneth are also officers of Blackhawk Services.
Kenneth Behring and Stephen Beinke	Kenneth Behring and Stephen Beinke are both shareholders, Directors, and officers of Blackhawk Services. Stephen and Kenneth are both Directors of BHEI.[1]
David Behring and Stephen Beinke	David Behring and Stephen Beinke are both Directors of BHEI and Directors and officers of Blackhawk Services.[2]
Elliot Stein and Kenneth Behring[3]	Elliot Stein and Kenneth Behring are both officers of Blackhawk Services, and Kenneth is also a Director. Elliot and Kenneth were both Trustees of the Behring Foundation in 2005. Kenneth is a Director of BHEI and Elliot is its Secretary and Treasurer. Elliot Stein also provides accounting services to Blackhawk Services, BHEI, the Behring Foundation, Wheelchair Foundation, and other related taxable and tax-exempt organizations.
Elliot Stein and David Behring[4]	Elliot Stein and David Behring are both officers of Blackhawk Services, and David is also a Director. Elliot and David were both Trustees of the Behring Foundation in 2005. David is a Director of BHEI and Elliot is its Secretary and Treasurer. Elliot Stein also provides accounting services to Blackhawk Services, BHEI, the Behring Foundation, Wheelchair Foundation, and other related taxable and tax-exempt organizations.
Elliot Stein and Stephen Beinke[5]	Elliot Stein and Stephen Beinke are both officers of Blackhawk Services, and Stephen is a Director. Stephen is a Director of BHEI and Elliot is its Secretary and Treasurer. Elliot Stein also provides accounting services to Blackhawk Services, BHEI, Wheelchair Foundation, and other related taxable and tax-exempt organizations.
Earl Callison and Kenneth Behring	Earl Callison is compensated by, and Kenneth Behring is a Director and officer of, Blackhawk Services.
Earl Callison and David Behring	Earl Callison is compensated by, and David Behring is a Director and officer of, Blackhawk Services.
Earl Callison and Stephen Beinke	Earl Callison is compensated by, and Stephen Beinke is a Director and officer of, Blackhawk Services.

WHEELCHAIR FOUNDATION
FEI# 68-0002178

SCHEDULE FOR QUESTION 75c

Individual	Related Organization	EIN	Relationship Between Organizations	(C) Compensation	Compensation (D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
David Behring	Wheelchair Foundation	94-3353881	Wheelchair Foundation is the reporting organization.	$222,143.20		
	Blackhawk Services	68-0300816	Three of Wheelchair Foundation's Directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also Directors and officers of Blackhawk Services.	$2,294.54		$9,786.69
Earl Callison	Wheelchair Foundation	94-3353881	Wheelchair Foundation is the reporting organization.	$0		
	Blackhawk Services	68-0300816	Three of Wheelchair Foundation's Directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also Directors and officers of Blackhawk Services.	$145,597.75		$7,869.05
Christopher Lewis	Wheelchair Foundation	94-3353881	Wheelchair Foundation is the reporting organization.	$160,463.04		$5,631.76
Elliot Stein	Wheelchair Foundation	94-3353881	Wheelchair Foundation is the reporting organization.	$60,918 *		
	Blackhawk Services	68-0300816	Three of Wheelchair Foundation's Directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also Directors and officers of Blackhawk Services.	$6,542 *	* Accounting Fees Paid to Elliot Stein CPA Firm	
	Behring Foundation	68-0306096	Two of Wheelchair Foundation's Directors or officers (David Behring and Kenneth Behring) were also Trustees of the Behring Foundation.	$11,737 *		
	BHEI	68-0002178	Three of Wheelchair Foundation's Directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also Directors of BHEI.	$18,081 *		

10/24/2006
12:14

WHEELCHAIR FOUNDATION
Federal ID #: 94-3353881
Asset Disposal Listing - Federal Tax Basis
Period Ended 12/31/05

Company: 80
Page: 1

Grp	Num	Loc	Property Description	Acquired	Sold Date	Sales Price	Depr. Basis	Depr. Allowed	Adjusted Basis	Gain/Loss
7	7	1	PHONE SYSTEM-MUSEUM OFF	09/02/03	03/15/05	175.00	2,832.00	849.60	1,982.40	-1,807.40
9	1	1	VOICE & DATA PHONE SYSTE	09/02/03	03/15/05	625.00	10,152.00	3,045.60	7,106.40	-6,481.40
10	8	1	XEROX 8200N COLOR PRINTE	09/11/03	06/30/05	0.00	1,924.54	705.66	1,218.88	-1,218.88
					Grand Total	800.00	14,908.54	4,600.86	10,307.68	-9,507.68