

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

DEPARTMENT OF THE TREASURY

Date: JUL 12 2000

WHEELCHAIRS FOR THE WORLD  
FOUNDATION  
C/O KENNETH E BEHRING  
3820 BLACKHAWK RD  
DANVILLE, CA 94506

Employer Identification Number:  
94-3353881

DLN:

17053168006010

Contact Person:

REBECCA S BOWDEN

ID# 31183

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(1)

Advance Ruling Period Begins:

February 15, 2000

Advance Ruling Period Ends:

December 31, 2004

Addendum Applies:

No

Dear Applicant:

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

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and

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contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

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

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

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

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

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling

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period, you should file Form 990 for each year in your advance ruling period that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

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

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

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

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

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If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

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

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

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

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

Sincerely yours,

Steven T. Miller

Steven T. Miller  
Director, Exempt Organizations

Enclosure(s):  
Form 872-C



**ACTION BY UNANIMOUS WRITTEN CONSENT  
OF THE BOARD OF DIRECTORS  
OF WHEELCHAIRS FOR THE WORLD FOUNDATION**

The undersigned, being all of the directors of Wheelchairs for the World Foundation, a California nonprofit public benefit corporation (the "Corporation"), hereby adopt the following resolutions by their unanimous written consent:

**Amendment of Articles of Incorporation**

WHEREAS, the Board of Directors of the Corporation deems it to be in the best interests of the Corporation to amend the Corporation's Articles of Incorporation (the "Articles") to change the name of the Corporation to "Wheelchair Foundation."

NOW, THEREFORE, BE IT RESOLVED, that the Articles are hereby amended as set forth in the Certificate of Amendment of Articles of Incorporation (the "Certificate"), which is attached hereto as Exhibit A; and

RESOLVED FURTHER, that the directors of the Corporation are hereby authorized and directed to execute and cause the Certificate to be filed with the California Secretary of State; and

RESOLVED FURTHER, that the officers of the Corporation are hereby authorized and directed to take such action and to execute and deliver such instruments and documents as said officers deems necessary and appropriate to effect fully the foregoing resolutions.

**Amendment of Bylaws**

WHEREAS, the Board of Directors of the Corporation deems it to be in the best interests of the Corporation to amend the Corporation's Bylaws (the "Bylaws") to reflect the name change of the Corporation to "Wheelchair Foundation."

NOW, THEREFORE, BE IT RESOLVED, that the Bylaws are hereby amended to reflect the name change of the Corporation.

This Action by Unanimous Written Consent may be executed in any number of counterparts with the same effect as if the signatories to each counterpart had signed a single instrument.

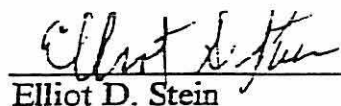
Dated as of 03/01/2001



Kenneth E. Behring



David E. Behring



Elliot D. Stein

**SECRETARY OF STATE**

I, *BILL JONES*, Secretary of State of the State of California, hereby certify:

That the attached transcript of \_\_\_\_\_ page(s) has been compared with the record on file in this office, of which it purports to be a copy, and that it is full, true and correct.



**IN WITNESS WHEREOF**, I execute this certificate and affix the Great Seal of the State of California this day of

MAY 09 2001

*Bill Jones*

Secretary of State

A0564499

**CERTIFICATE OF AMENDMENT**

**OF**

**ARTICLES OF INCORPORATION**

**OF**

**WHEELCHAIRS FOR THE WORLD FOUNDATION**

**ENDORSED - FILED**  
In the office of the Secretary of State  
of the State of California

**MAY - 2 2001**

BILL JONES, Secretary of State

Stephen P. Beinke and David E. Behring certify that:

1. They are the President and the Secretary, respectively, of Wheelchairs for the World Foundation, a California nonprofit public benefit corporation.
2. Article I of the Articles of Incorporation of this corporation is amended to read as follows:

"I

The name of this corporation is Wheelchair Foundation."

3. The foregoing amendment of the Articles of Incorporation has been duly approved by the Board of Directors.
4. The corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

Date: 1/15/01

  
Stephen P. Beinke, President

  
David E. Behring, Secretary





# COBLENTZ, PATCH, DUFFY & BASS LLP

## ATTORNEYS AT LAW

222 KEARNY STREET, 7TH FLOOR SAN FRANCISCO, CALIFORNIA 94108-4510  
TELEPHONE: 415-391-4800 FACSIMILE: 415-989-1663  
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CYNTHIA R. ROWLAND

DIRECT DIAL: (415) 772-5747  
crr@cpdb.com

January 24, 2002

9008.001

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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

RE: Wheelchair Foundation (formerly Wheelchairs for the World Foundation) (EIN: 94-3353881)

Dear Sir or Madam:

Pursuant to the determination letter from the IRS dated June 12, 2000, a copy of ~~which is attached, Wheelchair Foundation (formerly Wheelchairs for the World Foundation),~~ a California nonprofit public benefit corporation (the "Foundation"), is required to inform the IRS of any amendments to its organizational document or bylaws. Accordingly, I enclose a copy of the Certificate of Amendment of Articles of Incorporation (the "Certificate of Amendment") which changed the legal name of the Foundation. Also included are Amended and Restated Bylaws (the "Amended Bylaws") reflecting the name change. The Certificate of Amendment was filed with the California Secretary of State on May 2, 2001. The Amended Bylaws were adopted by the Foundation on December 15, 2000.

Please issue a revised determination letter which reflects the Foundation's new name. Thank you for your assistance, and please do not hesitate to contact me with any questions.

Very truly yours,

  
Cynthia R. Rowland

Enclosures

cc: Elliot D. Stein (w/out encl.)