

**Application for Recognition of Exemption  
 Under Section 501(c)(3) of the Internal Revenue Code**

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at [www.irs.gov](http://www.irs.gov) for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

**Part I Identification of Applicant**

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
North Central Chapter Paralyzed Veterans Of America, Inc			
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
209 N Garfield Ave		46-0359947	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 - 12)	
Sioux Falls, SD 57104-5601		09	
6 Primary contact (officer, director, trustee, or authorized representative)		b Phone: 605-336-0494	
a Name: Michael Olson, President		c Fax: (optional)	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9a Organization's website: <a href="http://www.ncpva.org">www.ncpva.org</a>			
b Organization's email: (optional)			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		12 / 13 / 1974	
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Part II Organizational Structure**

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification.  Yes  No
- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application.  Yes  No
- 3 Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.  Yes  No
- 4a Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.  Yes  No
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust.  Yes  No
- 5 Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected.  Yes  No

**Part III Required Provisions in Your Organizing Document**

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): Article II
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Page 10 Article XI
- 2c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: South Dakota

**Part IV Narrative Description of Your Activities**

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

**Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors**

- 1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Michael Olson	President	209 N Garfield Ave Sioux Falls SD 57104	none
Duane Biesboer	Vice President	209 N Garfield Ave Sioux Falls SD 57104	none
Darrell Jepson	Secretary	209 N Garfield Ave Sioux Falls SD 57104	none
Gene Murphy	Treasurer	209 N Garfield Ave Sioux Falls SD 57104	none
Joel Niemeyer	Executive Director	209 N Garfield Ave Sioux Falls SD 57104	74,852

**Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)**

**b** List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
None			

**c** List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
None			

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

**2a** Are any of your officers, directors, or trustees **related** to each other through **family or business relationships**? If "Yes," identify the individuals and explain the relationship.  Yes  No

**b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees.  Yes  No

**c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship.  Yes  No

**3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

**b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement.  Yes  No

**4** In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy?  Yes  No
- b** Do you or will you approve compensation arrangements in advance of paying compensation?  Yes  No
- c** Do you or will you document in writing the date and terms of approved compensation arrangements?  Yes  No

**Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)**

- d** Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements?  Yes  No
- e** Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.  Yes  No
- f** Do you or will you record in writing both the information on which you relied to base your decision and its source?  Yes  No
- g** If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.
- 
- 5a** Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c.  Yes  No
- b** What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?
- c** What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?
- Note:** A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.
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- 6a** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.  Yes  No
- b** Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.  Yes  No
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- 7a** Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases.  Yes  No
- b** Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales.  Yes  No
- 
- 8a** Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f.  Yes  No
- b** Describe any written or oral arrangements that you made or intend to make.
- c** Identify with whom you have or will have such arrangements.
- d** Explain how the terms are or will be negotiated at arm's length.
- e** Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f** Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.
- 
- 9a** Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f.  Yes  No

**Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)**

- b** Describe any written or oral arrangements you made or intend to make.
- c** Identify with whom you have or will have such arrangements.
- d** Explain how the terms are or will be negotiated at arm's length.
- e** Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f** Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

**Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You**

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1a** In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals.  Yes  No
- b** In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations.  Yes  No
- 2** Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes" if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.  Yes  No
- 3** Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds.  Yes  No

**Part VII Your History**

The following "Yes" or "No" questions relate to your history. (See instructions.)

- 1** Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G.  Yes  No
- 2** Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E.  Yes  No

**Part VIII Your Specific Activities**

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1** Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain.  Yes  No
- 2a** Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a.  Yes  No
- b** Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.  Yes  No
- 3a** Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data.  Yes  No
- b** Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements.  Yes  No
- c** List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

**Part VIII Your Specific Activities (Continued)**

- 4a** Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.)  **Yes**  **No**
- |   |  |
|---|--|
| <input type="checkbox"/> mail solicitations                         | <input checked="" type="checkbox"/> phone solicitations                        |
| <input type="checkbox"/> email solicitations                        | <input type="checkbox"/> accept donations on your website                      |
| <input type="checkbox"/> personal solicitations                     | <input type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input type="checkbox"/> government grant solicitations                        |
| <input type="checkbox"/> foundation grant solicitations             | <input type="checkbox"/> Other   |
- Attach a description of each fundraising program.
- b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements.  **Yes**  **No**
- c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements.  **Yes**  **No**
- d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors.  **Yes**  **No**
- 
- 5** Are you **affiliated** with a governmental unit? If "Yes," explain.  **Yes**  **No**
- 6a** Do you or will you engage in **economic development**? If "Yes," describe your program.  **Yes**  **No**
- b** Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.  **Yes**  **No**
- 
- 7a** Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees.  **Yes**  **No**
- b** Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees.  **Yes**  **No**
- c** If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.
- 
- 8** Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate.  **Yes**  **No**
- 
- 9a** Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10.  **Yes**  **No**
- b** Do you provide child care so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k).  **Yes**  **No**
- c** Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k).  **Yes**  **No**
- d** Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k).  **Yes**  **No**
- 
- 10** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed.  **Yes**  **No**

**Part VIII Your Specific Activities (Continued)**

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution.  Yes  No
- 12a** Do you or will you operate in a **foreign country or countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a.  Yes  No
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a.  Yes  No
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract.  Yes  No
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following:
- (i)** Do you require an application form? If "Yes," attach a copy of the form.  Yes  No
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused.  Yes  No
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15.  Yes  No
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries.  Yes  No
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors.  Yes  No
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information.  Yes  No
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately.  Yes  No

**Part VIII Your Specific Activities (Continued)**

- 15** Do you have a **close connection** with any organizations? If "Yes," explain.  Yes  No
- 16** Are you applying for exemption as a **cooperative hospital service organization** under section 501(e)? If "Yes," explain.  Yes  No
- 17** Are you applying for exemption as a **cooperative service organization of operating educational organizations** under section 501(f)? If "Yes," explain.  Yes  No
- 18** Are you applying for exemption as a **charitable risk pool** under section 501(n)? If "Yes," explain.  Yes  No
- 19** Do you or will you operate a **school**? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity.  Yes  No
- 20** Is your main function to provide **hospital or medical care**? If "Yes," complete Schedule C.  Yes  No
- 21** Do you or will you provide **low-income housing** or housing for the **elderly or handicapped**? If "Yes," complete Schedule F.  Yes  No
- 22** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H.  Yes  No

**Note:** Private foundations may use Schedule H to request advance approval of individual grant procedures.



**Part IX Financial Data**

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

**A. Statement of Revenues and Expenses**

Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
	(a) From <b>10-2010</b> To <b>09-2011</b>	(b) From <b>10-2009</b> To <b>09-2010</b>	(c) From <b>10-2008</b> To <b>09-2009</b>	(d) From <b>10-2007</b> To <b>09-2008</b>	
<b>Revenues</b>					
1 Gifts, grants, and contributions received (do not include unusual grants)	519,907	604,788	692,991	724,309	2,541,995
2 Membership fees received					
3 Gross investment income	22,273	23,190	31,009	32,860	109,332
4 Net unrelated business income					
5 Taxes levied for your benefit					
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)	1,450	3,600	1,921	-3,746	3,225
8 Total of lines 1 through 7	543,630	631,578	725,921	753,423	2,654,552
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)					
10 Total of lines 8 and 9	543,630	631,578	725,921	753,423	2,654,552
11 Net gain or loss on sale of capital assets (attach schedule and see instructions)					
12 Unusual grants					
13 Total Revenue Add lines 10 through 12	543,630	631,578	725,921	753,423	2,654,552
<b>Expenses</b>					
14 Fundraising expenses	218,618	291,669	381,882	397,272	
15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	14,595	20,067	28,127	26,347	
16 Disbursements to or for the benefit of members (attach an itemized list)					
17 Compensation of officers, directors, and trustees	80,056	69,557	70,465	70,480	
18 Other salaries and wages	144,607	116,631	113,054	110,938	
19 Interest expense					
20 Occupancy (rent, utilities, etc.)	12,632	11,110	12,957	8,191	
21 Depreciation and depletion	13,336	11,641	11,863	13,295	
22 Professional fees	16,577	8,700	5,000	7,141	
23 Any expense not otherwise classified, such as program services (attach itemized list)	79,985	68,365	85,153	92,849	
24 Total Expenses Add lines 14 through 23	580,406	597,740	708,501	726,513	

**Part IX Financial Data (Continued)**

**B. Balance Sheet (for your most recently completed tax year)**

		Year End: <b>09/11</b>
		(Whole dollars)
<b>Assets</b>		
1	Cash . . . . .	1 <b>643,401</b>
2	Accounts receivable, net . . . . .	2 <b>2,585</b>
3	Inventories . . . . .	3 <b>9,660</b>
4	Bonds and notes receivable (attach an itemized list) . . . . .	4
5	Corporate stocks (attach an itemized list) . . . . .	5
6	Loans receivable (attach an itemized list) . . . . .	6
7	Other investments (attach an itemized list) . . . . .	7
8	Depreciable and depletable assets (attach an itemized list) . . . . .	8 <b>269,060</b>
9	Land . . . . .	9
10	Other assets (attach an itemized list) . . . . .	10 <b>177,765</b>
11	<b>Total Assets (add lines 1 through 10)</b> . . . . .	11 <b>1,102,471</b>
<b>Liabilities</b>		
12	Accounts payable . . . . .	12 <b>30,360</b>
13	Contributions, gifts, grants, etc. payable . . . . .	13
14	Mortgages and notes payable (attach an itemized list) . . . . .	14
15	Other liabilities (attach an itemized list) . . . . .	15
16	<b>Total Liabilities (add lines 12 through 15)</b> . . . . .	16 <b>30,360</b>
<b>Fund Balances or Net Assets</b>		
17	<b>Total fund balances or net assets</b> . . . . .	17 <b>1,072,111</b>
18	<b>Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)</b> . . . . .	18 <b>1,102,471</b>
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>	

**Part X Public Charity Status**

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed.  Yes  No  
If you are unsure, see the instructions.

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI.  Yes  No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4.  Yes  No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation?  Yes  No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

- a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
- b 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B.
- c 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
- d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

**Part X Public Charity Status (Continued)**

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.

**6** If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at [www.irs.gov](http://www.irs.gov) or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

**Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code**

For Organization

(Signature of Officer, Director, Trustee, or other authorized official) \_\_\_\_\_ (Type or print name of signer) \_\_\_\_\_ (Date) \_\_\_\_\_  
 \_\_\_\_\_ (Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations \_\_\_\_\_ (Date) \_\_\_\_\_

- b Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).

(i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. 53,091

(b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.

(ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.

(b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

- 7** Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual.  Yes  No

**Part XI User Fee Information**

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$750. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$300. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at [www.irs.gov](http://www.irs.gov) and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000?  Yes  No  
 If "Yes," check the box on line 2 and enclose a user fee payment of \$300 (Subject to change—see above).  
 If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$750 (Subject to change).

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

**Please Sign Here**

(Signature of Officer, Director, Trustee, or other authorized official) \_\_\_\_\_ (Type or print name of signer) \_\_\_\_\_ (Date) \_\_\_\_\_  
 \_\_\_\_\_  
 (Type or print title or authority of signer)

**Reminder:** Send the completed Form 1023 Checklist with your filled-in-application.

**Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation**

Schedule E is intended to determine whether you are eligible for tax exemption under section 501(c)(3) from the postmark date of your application or from your date of incorporation or formation, whichever is earlier. If you are not eligible for tax exemption under section 501(c)(3) from your date of incorporation or formation, Schedule E is also intended to determine whether you are eligible for tax exemption under section 501(c)(4) for the period between your date of incorporation or formation and the postmark date of your application.

- 1** Are you a church, association of churches, or integrated auxiliary of a church? If "Yes," complete Schedule A and stop here. Do not complete the remainder of Schedule E.  Yes  No
- 2a** Are you a public charity with annual **gross receipts** that are normally \$5,000 or less? If "Yes," stop here. Answer "No" if you are a private foundation, regardless of your gross receipts.  Yes  No
- b** If your gross receipts were normally more than \$5,000, are you filing this application within 90 days from the end of the tax year in which your gross receipts were normally more than \$5,000? If "Yes," stop here.  Yes  No
- 3a** Were you included as a subordinate in a group exemption application or letter? If "No," go to line 4.  Yes  No
- b** If you were included as a subordinate in a group exemption letter, are you filing this application within 27 months from the date you were notified by the organization holding the group exemption letter or the Internal Revenue Service that you cease to be covered by the group exemption letter? If "Yes," stop here.  Yes  No
- c** If you were included as a subordinate in a timely filed group exemption request that was denied, are you filing this application within 27 months from the postmark date of the Internal Revenue Service final adverse ruling letter? If "Yes," stop here.  Yes  No
- 4** Were you created on or before October 9, 1969? If "Yes," stop here. Do not complete the remainder of this schedule.  Yes  No
- 5** If you answered "No" to lines 1 through 4, we cannot recognize you as tax exempt from your date of formation unless you qualify for an extension of time to apply for exemption. Do you wish to request an extension of time to apply to be recognized as exempt from the date you were formed? If "Yes," attach a statement explaining why you did not file this application within the 27-month period. Do not answer lines 6, 7, or 8. If "No," go to line 6a.  Yes  No
- 6a** If you answered "No" to line 5, you can only be exempt under section 501(c)(3) from the postmark date of this application. Therefore, do you want us to treat this application as a request for tax exemption from the postmark date? If "Yes," you are eligible for an advance ruling. Complete Part X, line 6a. If "No," you will be treated as a private foundation.  Yes  No
- Note.** Be sure your ruling eligibility agrees with your answer to Part X, line 6.
- b** Do you anticipate significant changes in your sources of support in the future? If "Yes," complete line 7 below.  Yes  No

**Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation (Continued)**

- 7 Complete this item only if you answered "Yes" to line 6b. Include projected revenue for the first two full years following the current tax year.

Type of Revenue	Projected revenue for 2 years following current tax year		
	(a) From ... To ...	(b) From ... To ...	(c) Total
1 Gifts, grants, and contributions received (do not include unusual grants)	10/11 09/12 500,000	10/12 09/13 515,000	1,015,000
2 Membership fees received			
3 Gross investment income	21,000	21,000	42,000
4 Net unrelated business income			
5 Taxes levied for your benefit			
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)			
7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)	1,500	1,500	3,000
8 Total of lines 1 through 7	522,500	537,500	1,060,000
9 Gross receipts from admissions, merchandise sold, or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)			
10 Total of lines 8 and 9	522,500	537,500	1,060,000
11 Net gain or loss on sale of capital assets (attach an itemized list)			
12 Unusual grants			
13 Total revenue. Add lines 10 through 12	522,500	537,500	1,060,000

- 8 According to your answers, you are only eligible for tax exemption under section 501(c)(3) from the postmark date of your application. However, you may be eligible for tax exemption under section 501(c)(4) from your date of formation to the postmark date of the Form 1023. Tax exemption under section 501(c)(4) allows exemption from federal income tax, but generally not deductibility of contributions under Code section 170. Check the box at right if you want us to treat this as a request for exemption under 501(c)(4) from your date of formation to the postmark date. ▶

Attach a completed Page 1 of Form 1024, Application for Recognition of Exemption Under Section 501(a), to this application.

North Central Chapter of Paralyzed Veterans of America, Inc  
46-0359947

Form 1023 Application for Recognition of Exemption  
Under Section 501(c)(3) of the Internal Revenue Code

Part I Identification of Applicant

Line 7 Authorized Representative:

Paul Vander Woude, CPA  
East, Vander Woude, Grant & Co.  
707 W. 11<sup>th</sup> Street  
Sioux Falls, SD 57104

North Central Chapter of Paralyzed Veterans of America, Inc  
46-0359947

Form 1023 Application for Recognition of Exemption  
Under Section 501(c)(3) of the Internal Revenue Code

Part IV Narrative description of the activities of North Central Chapter of Paralyzed Veterans of America, Inc

The organization provides services to veterans. It helps handicapped and paralyzed veterans by providing benefit information and application assistance along with providing medical equipment and supplies. The organization also has a newsletter. The organization also helps with eliminating barriers and helps with sporting opportunities.

The organization helps the handicapped and paralyzed veterans by providing public awareness of their needs and assisting with medical research and education.



North Central Chapter of Paralyzed Veterans of America, Inc  
46-0359947

Form 1023 Application for Recognition of Exemption  
Under Section 501(c)(3) of the Internal Revenue Code

Part VIII Your Specific Activities

Line 4a - A description of the fundraising program:

A call service company is hired to call potential donors.

Line 4d - A list of States fund raising is conducted:

South Dakota, North Dakota, Minnesota, Montana

North Central Chapter of Paralyzed Veterans of America, Inc  
46-0359947

Part IX Financial Data

Expenses Line 23 - Any expenses not otherwise classified

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Advertising	6,894	5,591	6,197	15,075
Office Expense	10,971	11,264	7,938	11,072
Information Tech	1,860	1,967	0	0
Travel	39,603	32,905	51,368	42,648
Conferences	15,305	17,296	19,040	18,815
Insurance	1,457	1,459	1,410	3,229
Dues and Subscriptions	2,129	2,131	2,463	1,900
Miscellaneous	1,766	2,441	5,776	110
	<u>79,985</u>	<u>75,054</u>	<u>94,192</u>	<u>92,849</u>

North Central Chapter of Paralyzed Veterans of America, Inc  
 46-0359947  
 Part IX Financial Data  
 Expenses Line 15 - Contributions, gifts, and grants paid out

2010

Hilda Fox - Youth Shotgun	100	Handicap sports related awards
Handi Riders	100	Handicap sports related awards
Iowa VAMC	1,000	Handicap sports related awards
Iowa PVA	1,000	Handicap sports related awards
American Wheelchair Bowlers	250	Handicap sports related awards
Independent Living Choices	150	Handicap sports related awards
Friends of NRA	240	Handicap sports related awards
PVA Research Foundation	1,000	Research related
Clinical Practice Guidelines	1,000	Research related
Dakota State University	1,000	Scholarships
Western Kentucky Univ	500	Scholarships
Northern State Univ	1,000	Scholarships
USD	500	Scholarships
SDSU	500	Scholarships
Service Vets related	6,255	Organizations that help out Vets
	<u>14,595</u>	

2009

Handi Riders	100	Handicap sports related awards
Iowa VAMC	1,000	Handicap sports related awards
Iowa PVA	1,000	Handicap sports related awards
Independent Living Choices	150	Handicap sports related awards
Other sports awards	250	Handicap sports related awards
PVA Research Foundation	1,000	Research related
Clinical Practice Guidelines	1,000	Research related
University of Sioux Falls	500	Scholarships
Western Kentucky Univ	1,000	Scholarships
Augustana College	500	Scholarships
Lake Area Tech School	500	Scholarships
Dakota State University	1,500	Scholarships
Northern State Univ	500	Scholarships
Youth Leadership Forum	500	Meeting
Patient Christmas Funds	1,050	Service Vets Funds
Hospital Patient Funds	9,517	Service Vets Funds
	<u>20,067</u>	

North Central Chapter of Paralyzed Veterans of America, Inc  
46-0359947

Part IX Financial Data

Expenses Line 15 - Contributions, gifts, and grants paid out

2008

Hilda Fox - Youth Shotgun	50	Handicap sports related awards
Pheasant Hunt	50	Handicap sports related awards
Iowa PVA	1,000	Handicap sports related awards
Handi Riders	100	Handicap sports related awards
Golf Sponsorship	125	Handicap sports related awards
NRA	100	Handicap sports related awards
Clinical Practice	1,000	Research related
PVA Research Foundation	1,000	Research related
Dakota State University	500	Scholarships
Western Kentucky Univ	500	Scholarships
Augustana College	1,000	Scholarships
USD	500	Scholarships
Lake Area Tech School	500	Scholarships
Youth Leadership Forum	700	Meeting
Service Vets Funds	21,002	Patient and activity funds
	<u>28,127</u>	

2007

Youth Leadership Forum	1,000	Meeting
Service Vets Funds	14,023	Patient and activity funds
Outings	6,456	Handicap sports related awards
College	4,868	Scholarships
	<u>26,347</u>	

2 pages

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
1	Land	9/01/95	42,600.00	0.00	0.00	0.00	0.00	0.00	42,600.00	Land	0.0
2	Office Building	9/01/95	201,732.00	0.00	0.00	77,804.83	5,043.30	82,848.13	118,883.87	S/L	39.0
3	Blueprints for Addition	7/15/97	320.00	0.00	0.00	108.44	8.00	116.44	203.56	S/L	39.0
5	File Cabinet	3/01/78	95.00	0.00	0.00	95.00	0.00	95.00	0.00	S/L	39.0
7	File Cabinet	6/01/81	113.00	0.00	0.00	113.00	0.00	113.00	0.00	S/L	15.0
8	Desk	6/01/81	259.00	0.00	0.00	259.00	0.00	259.00	0.00	S/L	15.0
9	Chair	6/01/81	110.00	0.00	0.00	110.00	0.00	110.00	0.00	S/L	15.0
13	Television	7/01/88	440.00	0.00	0.00	440.00	0.00	440.00	0.00	S/L	15.0
15	Moveable Stand	7/01/88	156.00	0.00	0.00	156.00	0.00	156.00	0.00	S/L	15.0
17	Vertical blinds	7/01/88	585.00	0.00	0.00	585.00	0.00	585.00	0.00	S/L	7.0
18	Desk	9/01/91	306.50	0.00	0.00	306.50	0.00	306.50	0.00	S/L	7.0
19	Desk	12/01/91	223.00	0.00	0.00	223.00	0.00	223.00	0.00	S/L	7.0
22	Pentax camera	9/09/93	175.00	0.00	0.00	175.00	0.00	175.00	0.00	S/L	7.0
24	Pheasant print	11/16/94	223.00	0.00	0.00	223.00	0.00	223.00	0.00	S/L	7.0
26	Loader trap	2/02/95	575.00	0.00	0.00	575.00	0.00	575.00	0.00	S/L	7.0
28	Office chair	4/28/95	149.00	0.00	0.00	149.00	0.00	149.00	0.00	S/L	7.0
29	Framed mission statement	7/17/95	281.00	0.00	0.00	281.00	0.00	281.00	0.00	S/L	7.0
30	Painting	9/30/95	159.00	0.00	0.00	159.00	0.00	159.00	0.00	S/L	7.0
31	Refrigerator	9/01/95	606.00	0.00	0.00	606.00	0.00	606.00	0.00	S/L	7.0
32	Stove, microwave, dishwasher	9/01/95	1,520.00	0.00	0.00	1,520.00	0.00	1,520.00	0.00	S/L	7.0
33	Storage room shelving	8/23/95	129.00	0.00	0.00	129.00	0.00	129.00	0.00	S/L	7.0
34	Bookcase	8/28/95	62.33	0.00	0.00	62.33	0.00	62.33	0.00	S/L	7.0
35	Storage cabinets	8/27/95	169.00	0.00	0.00	169.00	0.00	169.00	0.00	S/L	7.0
36	Two bookcases	8/28/95	124.67	0.00	0.00	124.67	0.00	124.67	0.00	S/L	7.0
37	Blinds	8/31/95	2,327.00	0.00	0.00	2,327.00	0.00	2,327.00	0.00	S/L	7.0
38	6 tables	11/30/95	586.00	0.00	0.00	586.00	0.00	586.00	0.00	S/L	7.0
39	Dictaphone	2/09/96	695.00	0.00	0.00	695.00	0.00	695.00	0.00	S/L	7.0
42	Sound system	3/31/97	1,800.00	0.00	0.00	1,800.00	0.00	1,800.00	0.00	S/L	7.0
43	Sound system	9/05/97	1,503.90	0.00	0.00	1,503.90	0.00	1,503.90	0.00	S/L	7.0
44	Building addition	6/30/98	102,795.00	0.00	0.00	32,398.01	2,569.88	34,967.89	67,827.11	S/L	39.0
45	Blinds	9/15/98	545.55	0.00	0.00	545.55	0.00	545.55	0.00	S/L	7.0
48	Office furniture	12/05/97	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	7.0
50	Building Addition Final Payment	2/18/99	500.00	0.00	0.00	149.03	12.50	161.53	338.47	S/L	7.0
51	Ricoh Printer AP-1400	4/10/00	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	39.0
54	HP 4550 Color Laser Printer	10/09/01	2,534.00	0.00	0.00	2,534.00	0.00	2,534.00	0.00	S/L	5.0
55	(2) Aprilaire Humidifiers Installed	4/12/02	714.29	0.00	0.00	714.29	0.00	714.29	0.00	S/L	7.0
56	Dell Computer	6/02/03	1,279.82	0.00	0.00	1,279.82	0.00	1,279.82	0.00	S/L	5.0
57	Camcorder	10/06/03	978.80	0.00	0.00	978.80	0.00	978.80	0.00	S/L	7.0
58	Gun Safe	6/21/04	799.99	0.00	0.00	723.77	76.22	799.99	0.00	S/L	5.0
62	AVAYA TELEPHONE SYSTEM F	5/24/05	1,749.77	0.00	0.00	1,354.00	249.97	1,603.97	0.00	S/L	7.0
63	AVAYA TELEPHONE SYSTEM F	5/24/05	437.45	0.00	0.00	338.49	62.49	400.98	145.80	S/L	7.0
64	GATEWAY MP8708 NOTEBOOK	12/12/06	999.99	0.00	0.00	881.67	230.00	1,111.67	36.47	S/L	7.0
65	TDP-T45U TOSHIBA PROJECTO	12/12/06	5,312.70	0.00	0.00	766.67	200.00	966.67	38.32	S/L	5.0
66	SHARP COLOR COPIER S/N 650	12/20/06	5,312.70	0.00	0.00	2,909.34	758.96	3,668.30	33.32	S/L	5.0
67	SHARP COLOR COPIER S/N 650	12/20/06	2,656.35	0.00	0.00	2,909.34	758.96	3,668.30	1,644.40	S/L	7.0
68	SHARP COLOR COPIER S/N 650	12/20/06	518.00	0.00	0.00	1,454.67	379.48	1,834.15	1,644.40	S/L	7.0
69	SHARP FAX EXPANSION KIT S/	12/19/06	518.00	0.00	0.00	283.67	74.00	357.67	822.20	S/L	7.0
70	SHARP FAX EXPANSION KIT S/	12/19/06	259.00	0.00	0.00	283.67	74.00	357.67	160.33	S/L	7.0
71	SHARP ANIMAL DC17 VACUUP	6/30/07	549.99	0.00	0.00	141.83	37.00	178.83	160.33	S/L	7.0
72	HP DX6650US Notebook Compute	10/01/07	868.65	0.00	0.00	261.90	78.57	340.47	209.52	S/L	7.0
73						521.19	173.73	694.92	173.73	S/L	5.0

North Central Chapter of

PARALYZED PARALYZED VETERANS of America, Inc.  
46-0359947  
FYE: 9/30/2011

Book Asset Detail 10/01/10 - 9/30/11

Asset #	d	Property Description	Date In Service	Book Cost	Book Sec 179 Exp. c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
74		HP DX6650US Notebook Compute	10/01/07	229.67	0.00	0.00	137.79	45.93	183.72	45.95	S/L	5.0
75		HUNTING TRAILER	1/12/09	1,000.00	0.00	0.00	350.00	200.00	550.00	450.00	S/L	5.0
76		MAC PROS COMPUTER	1/22/09	1,439.20	0.00	0.00	503.72	287.84	791.56	647.64	S/L	5.0
77		MAC PROS COMPUTER	1/22/09	359.80	0.00	0.00	125.93	71.96	197.89	161.91	S/L	5.0
78		SPEAKER PHONE AND EXPANS	1/30/09	641.60	0.00	0.00	160.40	91.66	252.06	389.54	S/L	5.0
79		SPEAKER PHONE AND EXPANS	1/30/09	160.40	0.00	0.00	40.10	22.91	63.01	97.39	S/L	7.0
80		ROOF REPAIR	6/07/09	13,260.00	0.00	0.00	439.31	331.50	770.81	12,489.19	S/L	7.0
81		CANON REBEL XS BLACK 18-5:	3/17/10	625.54	0.00	0.00	52.13	89.36	141.49	484.05	S/L	39.0
82		CANON REBEL XS BLACK 18-5:	3/17/10	156.39	0.00	0.00	13.03	22.34	35.37	121.02	S/L	7.0
83		COMPUTER - AMD ATHLONE II	11/02/10	795.97	0.00c	0.00	0.00	145.93	145.93	650.04	S/L	7.0
84		OPTIPLEX 380 DESKTOP/PENTI	5/04/11	785.45	0.00c	0.00	0.00	65.45	65.45	720.00	S/L	5.0
85		OPTIPLEX 380 DESKTOP/PENTI	5/04/11	1,187.31	0.00c	0.00	0.00	98.94	98.94	1,088.37	S/L	5.0
86		REMODEL - 2 NEW OFFICES	1/19/11	6,636.22	0.00c	0.00	0.00	117.52	117.52	6,518.70	S/L	5.0
87		OFFICE EQUIPMENT	3/01/11	1,770.00	0.00c	0.00	0.00	147.50	147.50	1,622.50	S/L	39.0
88		ACTION TRACK CHAIR	5/31/11	9,000.00	0.00c	0.00	0.00	428.57	428.57	8,571.43	S/L	7.0
<b>Grand Total</b>				428,530.49	0.00c	0.00	146,516.29	12,954.47	159,470.76	269,059.73		
<b>Less: Dispositions and Transfers</b>				722.83	0.00	0.00	722.83	0.00	722.83	0.00		
<b>Net Grand Total</b>				427,807.66	0.00c	0.00	145,793.46	12,954.47	158,747.93	269,059.73		

(A) Balance sheet Amount

North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

ARTICLES OF INCORPORATION  
OF  
NORTH CENTRAL CHAPTER OF  
THE PARALYZED VETERANS OF AMERICA, INC.



These Articles are executed by the undersigned for the purpose of forming a South Dakota corporation under Chapter 47-22 of the South Dakota Compiled Laws, also known as The South Dakota Non-Profit Corporation Act.

ARTICLE I.

The name of the corporation shall be North Central Chapter of The Paralyzed Veterans of America, Inc.

ARTICLE II.

The term for which this corporation shall exist shall be perpetual.

ARTICLE III.

The purpose for which this corporation is formed and the nature of the business and acts which it is authorized to transact are as follows:

- A. To form a chapter associated with The Paralyzed Veterans of America, Inc., the national organization, for the benefit of persons who have suffered injuries or diseases of the spinal cord.
- B. To aid in carrying on educational programs and in procuring benefits for the membership by acquainting the public on the local scale and area with the needs and problems of paraplegics.
- C. To aid the paraplegics of this area by informing them of their rights that they may have accorded to them by the Federal and State Governments. This includes Federal and State Aid, tax abatement, housing, or any other aid we may be able to give.
- D. To provide means for publicizing the objectives of this organization and to take any actions necessary or advisable to realize these objectives.
- E. To promote medical research in the several fields connected with injuries and diseases of the spinal cord, including research in neurosurgery, genitourinary, orthopedics, and orthopedic appliances.

Filed this 13 day of

Dec 19 74

*[Signature]*

SECRETARY OF STATE

F. To take all sums and moneys received by the corporation and use the same for the purpose of developing the corporation, provided, however, that the income, receipt or profits from any moneys held by the corporation or any part of the earnings of the corporation shall not inure to the personal benefit of, nor be distributed to, its members, officers, or trustees, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered to the corporation as may be required from time to time to properly conduct and maintain its activities and affairs. No substantial part of the activities of the corporation shall be in carrying on propaganda or otherwise acting to influence legislation and the corporation shall not participate in, or intervene in, any political campaign on behalf of any candidate for public office.

G. To borrow money for any purpose of the corporation and issue notes or other obligations therefor, either with or without security. The corporation shall have the power and authority to do the acts and things which are necessary in connection with the affairs and purposes for which the corporation is organized, but only do things in direct relationship to such purpose. Regardless of any other provisions of these Articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation qualified or qualifying under Section 501 (c) (3) of the Internal Revenue Code of 1954, or any other corresponding or subsequent provisions thereof. In the event of the dissolution of the corporation, when voluntary or involuntary the assets of the corporation after payment of all its liabilities shall be distributed to such organization or organizations, organized and operated as is the corporation, exclusively for charitable, educational, religious or scientific purposes as shall at the time qualify as an exempt organization, or organizations, under Section 501 (c) (3) of the Internal Revenue Code of 1954 as now is in force or afterwards amended.

#### ARTICLE IV.

The North Central Chapter of The Paralyzed Veterans of America, Inc. is designed to have one class of active membership.



ARTICLE V.

Said corporation shall have no capital stock, nor shall any member at any time, either upon a dissolution of said corporation or in any other event, be considered to be the owner or entitled to any extent to any of the assets, funds or property of said corporation, all of which assets, funds or property shall be exclusively and forever devoted to the purposes heretofore enumerated which may be engaged in by the corporation. This provision, however, shall not prevent the payment of reasonable compensation to such members of said corporation as may render services to it.

ARTICLE VI.

The name and address of each incorporator is as follows:

Don Arntz	3204 South Fourth Avenue Sioux Falls, South Dakota 57105
Martin Foss	4701 East Sixth Avenue Sioux Falls, South Dakota 57103
Carl Hofland	2305 South Elmwood Sioux Falls, South Dakota 57105

ARTICLE VII.

The number of directors constituting the Board of Directors shall be not less than six (6), nor more than twelve (12), and the names and addresses of the persons who are to serve as initial directors are as follows:

Don Arntz	3204 South Fourth Avenue Sioux Falls, South Dakota 57105
Martin Foss	4701 East Sixth Avenue Sioux Falls, South Dakota 57103
Carl Hofland	2305 South Elmwood Sioux Falls, South Dakota 57105
Lief Nelson	Canton, South Dakota 57013
Paul A. Jones	1325 S. Bahnson Sioux Falls, South Dakota 57103
Kenneth E. Leao	1317 S. Bahnson Sioux Falls, South Dakota 57103
Keith Ellwein	1908 Arrowhead Pass Sioux Falls, South Dakota 57103
Benny F. Tschetter	2205 Larkin Drive Sioux Falls, South Dakota 57106
Emil Goeden	506 E. 21st Street Yankton, South Dakota 57078



North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

Receipt No. 140385

File No. NS-5688

Filed at Request of

John T. Porter  
Doyle, Bierle & Hagerty  
Attorneys and Counselors  
Suite 4 Law Building  
Yankton, S.D. 57078

Articles of Incorporation  
of

NORTH CENTRAL CHAPTER OF  
THE PARALYZED VETERANS OF  
AMERICA, INC.

State of South Dakota

Office of Secretary of State

} ss

Filed in the office of the Secretary

State on the 13th day of December

19 74

*Lynna D. Kerseth*  
Secretary of State

By \_\_\_\_\_  
Assistant Secretary of State

Fee received \$20.00

0703 23 0544

4-4-97 4:00PM 10/10/97

# State of South Dakota



## OFFICE OF THE SECRETARY OF STATE

### CERTIFICATE OF AMENDMENT

I, JOYCE HAZELTINE, Secretary of State of the State of South Dakota, hereby certify that duplicate of the Articles of Amendment to the Articles of Incorporation of NORTH CENTRAL CHAPTER OF THE PARALYZED VETERANS OF AMERICA, INC. duly signed and verified pursuant to the provisions of the South Dakota Corporation Acts, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I hereby issue this Certificate of Amendment to the Articles of Incorporation and attach hereto a duplicate of the Articles of Amendment of NORTH CENTRAL CHAPTER OF THE PARALYZED VETERANS OF AMERICA, INC.



IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this June 30, 1997.

*Joyce Hazeltine*  
JOYCE HAZELTINE  
Secretary of State

RETURN TO  
SECRETARY OF STATE  
STATE CAPITOL BUILDING  
500 E CAPITOL  
PIERRE SD 57501-8677  
605-773-4845

30th day of  
MAY 19 97

9707283.0544  
7/24/97

RECEIVED  
JUN 3 0 1997  
S.D. SEC. OF STATE

**NON-PROFIT ARTICLES OF AMENDMENT  
TO THE  
ARTICLES OF INCORPORATION**

Pursuant to the provisions of SDCL 47-22-18, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation:

1 The name of the corporation is North Central Chapter of the Paralyzed Veterans of America, Inc.

2. The following amendment of the Articles of Incorporation was adopted by the directors or members of the corporation on May 5, 1997, in the manner prescribed by SDCL 47-22:

The North Central Chapter of the Paralyzed Veterans of America, Inc., hereby adopts the following amendment for the purpose of amending their Articles of Incorporation:

AMENDMENT #1 - Amend current ARTICLE III to include the underlined language:

- 1) The purpose for which this corporation is formed and the nature of the business and acts which it is authorized to transact are as follows:
  - A. To form a chapter associated with Paralyzed Veterans of America, Inc., the national organization, for the benefit of persons who have suffered injuries or diseases of the spinal cord.
  - B. To operate exclusively for charitable and educational purposes as defined in section 501(c)(3) of the Internal Revenue Code.
  - C. To aid in carrying on educational programs and in procuring benefits for the membership by acquainting the public on a local scale and area with the needs and problems of paraplegics.
  - D. To aid paraplegics of this area by informing them of their rights that they may have accorded them by the Federal and State governments. This includes Federal and State Aid, tax abatement, housing, or any other aid we may be able to give.
  - E. To provide means for publicizing the objectives of this organization and to take any actions necessary or advisable to realize these objectives.
  - F. To promote medical research in several fields connected with injuries and diseases of the spinal cord, including research in neurosurgery, genitourinary, orthopedics, and orthopedic appliances.

2. In furtherance of these purposes, the Corporation shall have all powers granted to a corporation under the laws of South Dakota and the power to do all things necessary, proper and consistent with maintaining its tax-exempt status under section 501(c)(3). All references to sections in these Articles refer to the Internal Revenue Code of 1986, as

**3. WHERE THERE ARE MEMBERS ENTITLED TO VOTE THEREON:**

A meeting of members of said corporation was held June 12, 1997 at which the amendment was adopted. A quorum was present at the meeting and the amendment received at least a majority of the votes entitled to be cast by members present or represented by proxy at such meeting.

OR

State that such amendment was adopted by a consent in writing signed by all members entitled to vote with respect thereto: \_\_\_\_\_

**4. WHERE THERE ARE NO MEMBERS, OR NO MEMBERS ENTITLED TO VOTE THEREON:**

Check one of the below:

There are no members.  ; There are no members entitled to vote.

A meeting of the board of directors was held \_\_\_\_\_, 19\_\_\_\_, at which time the amendment was adopted. Such amendment received the vote of a majority of the directors in office.

North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

5. DATED June 23, 19 97

To be signed in the presence of a notary public by either the chairman of the board of directors, or by the president or any other officer.

Dated \_\_\_\_\_, 19 \_\_\_\_\_.

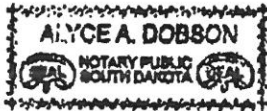
[Signature]  
(Signature)  
President  
(Title)

State of South Dakota  
County of Minnehaha

On this 23rd day of June, 19 97, before me Alice Dobson personally appeared Louis E. [unclear], known to me, or proved to me, to be the President of the corporation that is described in and that executed the within instrument and acknowledged to me that such corporation executed same.

Alice Dobson My Commission Expires: 12-20-04  
Notary Public

Notarial Seal



FILING FEE: \$10

An original and one exact or conformed copy must be submitted.

1. List EXACT corporate name.
2. Complete the date the amendment was adopted and state the amendment. If additional space is required another sheet may be attached.
3. Complete section three if the corporation has members entitled to vote.
4. Complete section four if there are no members, or no members entitled to vote. COMPLETE EITHER SECTION THREE OR FOUR
5. Complete signature and title of the officer signing for the corporation.
6. Complete the notary verification.

SOS CRP 481 09/88

amended, or to comparable or corresponding provisions of subsequent United States internal revenue laws.

3. No part of the net earnings of the Corporation shall inure to the benefit of or be distributed to any Director, employee or any other individual, partnership, estate, trust or corporation having a personal or private interest in the Corporation. Compensation for services actually rendered and reimbursement for expenses actually incurred in attending to the affairs of the Corporation shall be limited to reasonable amounts. No substantial part of the activities of the Corporation shall be devoted to the carrying on of propaganda or otherwise attempting to influence legislation (except to the extent permitted by section 501(h)) in a manner or to an extent which would disqualify the Corporation for tax exemption under section 501(c)(3). The Corporation shall not participate in or intervene in any political campaign on behalf of or in opposition to any candidate for public office (including publishing or distributing statements).

4. Notwithstanding any other provisions of these Articles, the Corporation shall not carry on any activity not permitted to be carried on by (a) a corporation exempt from Federal income tax under section 501(c)(3), or (b) a corporation, contributions to which are deductible under section 170(e)(2).

5. The Corporation shall seek sources of support and operate in such manner as will enable it to qualify as an organization that is not a private foundation within the meaning of section 509(a). However, for any period for which the Corporation may be a private foundation as defined in section 509(a), the Corporation shall be subject to the following restrictions and prohibitions:

A. The Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by section 4942.

B. The Corporation shall not engage in any act of self-dealing as defined in section 4941(d).

C. The Corporation shall not retain any excess business holdings as defined in section 4943(c).

D. The Corporation shall not make any investments in such manner as to subject it to tax under section 4944.

E. The Corporation shall not make any taxable expenditures as defined in section 4945(d).

#### AMENDMENT #2 - DISSOLUTION

Amend current Articles to include the following underlined text:

A. Said corporation shall have no capital stock, nor shall any member at any time, either upon dissolution of said corporation or in any other event, be considered the owner or entitled to any extent to any of the assets, funds or property of said corporation. This

North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

9707283.0544  
7/24/97

B. In the event of the dissolution or final liquidation of the Corporation:

1. None of the property of the Corporation nor any proceeds thereof shall be distributed to or divided among any of the directors or officers of the Corporation or inure to the benefit of any individual.

2. After all liabilities and obligations of the Corporation have been paid, satisfied and discharged, or adequate provision made therefor, all the business, assets and properties of the corporation shall be distributed to Paralyzed Veterans of America.

These amendments were duly adopted by act of voting members on June 12, 1997. A quorum was present at the meeting, and that the amendments received at least two-thirds of the votes which the members present were entitled to cast.

Gregory S. [Signature] PRESIDENT

William W. [Signature] SECRETARY



North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

Receipt No: 636257

9707283-0544  
7/24/97

File Number: NS005688

AMENDMENT

For

NORTH CENTRAL CHAPTER OF THE PARALYZED VETERANS OF AMERICA, INC.

File at the request of:

NORTH CENTRAL CHAPTER OF PVA  
LARRY EVERETT  
209 N GARFIELD  
SIOUX FALLS SD 57104

STATE OF SOUTH DAKOTA

OFFICE OF THE SECRETARY OF STATE

SS.

Filed in the office of Secretary of State on

Date June 30, 1997

**Joyce Hazeltine**  
Secretary of State

Fee Recieved \$10.00

SOS CRP 491 10/93

070223 0544

4401. 600N-10-10 X

# State of South Dakota



## OFFICE OF THE SECRETARY OF STATE

### CERTIFICATE OF AMENDMENT

I, JOYCE HAZELTINE, Secretary of State of the State of South Dakota, hereby certify that duplicate of the Articles of Amendment to the Articles of Incorporation of NORTH CENTRAL CHAPTER OF THE PARALYZED VETERANS OF AMERICA, INC. duly signed and verified pursuant to the provisions of the South Dakota Corporation Acts, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I hereby issue this Certificate of Amendment to the Articles of Incorporation and attach hereto a duplicate of the Articles of Amendment of NORTH CENTRAL CHAPTER OF THE PARALYZED VETERANS OF AMERICA, INC.



IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this June 30, 1997.

*Joyce Hazeltine*  
JOYCE HAZELTINE  
Secretary of State

North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

RETURN TO  
SECRETARY OF STATE  
STATE CAPITOL  
500 E CAPITOL  
PIERRE, SD 57501-5077  
605-773-4845

30th day of  
June 19 97

9707283.0544  
7/24/97

RECEIVED  
JUN 30 1997  
S.D. SEC. OF STATE

**NON-PROFIT ARTICLES OF AMENDMENT  
TO THE  
ARTICLES OF INCORPORATION**

Pursuant to the provisions of SDCL 47-22-19, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation:

1 The name of the corporation is North Central Chapter of the Paralyzed Veterans of America, Inc.

2. The following amendment of the Articles of Incorporation was adopted by the directors or members of the corporation on May 3, 19 97, in the manner prescribed by SDCL 47-22:

The North Central Chapter of the Paralyzed Veterans of America, Inc., hereby adopts the following amendment for the purpose of amending their Articles of Incorporation:

AMENDMENT #1 - Amend current ARTICLE III to include the underlined language:

- 1) The purpose for which this corporation is formed and the nature of the business and acts which it is authorized to transact are as follows:
  - A. To form a chapter associated with Paralyzed Veterans of America, Inc., the national organization, for the benefit of persons who have suffered injuries or diseases of the spinal cord.
  - B. To operate exclusively for charitable and educational purposes as defined in section 501(c)(3) of the Internal Revenue Code.
  - C. To aid in carrying on educational programs and in procuring benefits for the membership by acquainting the public on a local scale and area with the needs and problems of paraplegics.
  - D. To aid paraplegics of this area by informing them of their rights that they may have accorded them by the Federal and State governments. This includes Federal and State Aid, tax abatement, housing, or any other aid we may be able to give.
  - E. To provide means for publicizing the objectives of this organization and to take any actions necessary or advisable to realize these objectives.
  - F. To promote medical research in several fields connected with injuries and diseases of the spinal cord, including research in neurosurgery, genitourinary, orthopedics, and orthopedic appliances.

2. In furtherance of these purposes, the Corporation shall have all powers granted to a corporation under the laws of South Dakota and the power to do all things necessary, proper and consistent with maintaining its tax-exempt status under section 501(c)(3). All references to sections in these Articles refer to the Internal Revenue Code of 1986, as

**3. WHERE THERE ARE MEMBERS ENTITLED TO VOTE THEREON:**

A meeting of members of said corporation was held June 12, 19 97, at which the amendment was adopted. A quorum was present at the meeting and the amendment received at least a majority of the votes entitled to be cast by members present or represented by proxy at such meeting.

OR

State that such amendment was adopted by a consent in writing signed by all members entitled to vote with respect thereto: \_\_\_\_\_

**4. WHERE THERE ARE NO MEMBERS, OR NO MEMBERS ENTITLED TO VOTE THEREON:**

Check one of the below:

There are no members.  There are no members entitled to vote.

A meeting of the board of directors was held \_\_\_\_\_, 19\_\_\_\_, at which time the amendment was adopted. Such amendment received the vote of a majority of the directors in office.

North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

5. DATED June 23 19 97

To be signed in the presence of a notary public by either the chairman of the board of directors, or by the president or any other officer.

Dated \_\_\_\_\_ 19 \_\_\_\_\_

[Signature]  
(Signature)

President  
(Title)

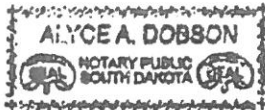
State of South Dakota  
County of Minnehaha

On this 23rd day of June 1997, before me Allyce Dobson personally appeared Larry E. [unclear] known to me, or proved to me to be the President of the corporation that is described in and that executed the within instrument and acknowledged to me that such corporation executed same.

Allyce Dobson 102004  
My Commission Expires:

Allyce Dobson  
Notary Public

Notarial Seal



FILING FEE: \$10

An original and one exact or conformed copy must be submitted.

1. List EXACT corporate name.
2. Complete the date the amendment was adopted and state the amendment. If additional space is required another sheet may be attached.
3. Complete section three if the corporation has members entitled to vote.
4. Complete section four if there are no members, or no members entitled to vote. COMPLETE EITHER SECTION THREE OR FOUR
5. Complete signature and title of the officer signing for the corporation.
6. Complete the notary verification.

SOS CRP 481 09/89

amended, or to comparable or corresponding provisions of subsequent United States internal revenue laws.

3. No part of the net earnings of the Corporation shall inure to the benefit of or be distributed to any Director, employee or any other individual, partnership, estate, trust or corporation having a personal or private interest in the Corporation. Compensation for services actually rendered and reimbursement for expenses actually incurred in attending to the affairs of the Corporation shall be limited to reasonable amounts. No substantial part of the activities of the Corporation shall be devoted to the carrying on of propaganda or otherwise attempting to influence legislation (except to the extent permitted by section 501(h)) in a manner or to an extent which would disqualify the Corporation for tax exemption under section 501(c)(3). The Corporation shall not participate in or intervene in any political campaign on behalf of or in opposition to any candidate for public office (including publishing or distributing statements).

4. Notwithstanding any other provisions of these Articles, the Corporation shall not carry on any activity not permitted to be carried on by (a) a corporation exempt from Federal income tax under section 501(c)(3), or (b) a corporation, contributions to which are deductible under section 170(e)(2).

5. The Corporation shall seek sources of support and operate in such manner as will enable it to qualify as an organization that is not a private foundation within the meaning of section 509(a). However, for any period for which the Corporation may be a private foundation as defined in section 509(a), the Corporation shall be subject to the following restrictions and prohibitions:

A. The Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by section 4942.

B. The Corporation shall not engage in any act of self-dealing as defined in section 4941(d).

C. The Corporation shall not retain any excess business holdings as defined in section 4943(c).

D. The Corporation shall not make any investments in such manner as to subject it to tax under section 4944.

E. The Corporation shall not make any taxable expenditures as defined in section 4945(d).

#### AMENDMENT #2 - DISSOLUTION

Amend current Articles to include the following underlined text:

A. Said corporation shall have no capital stock, nor shall any member at any time, either upon dissolution of said corporation or in any other event, be considered the owner or entitled to any extent to any of the assets, funds or property of said corporation. This



North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

Receipt No.: 636257

9707283.0544  
7/24/97

File Number: NS005688

AMENDMENT

For

NORTH CENTRAL CHAPTER OF THE PARALYZED VETERANS OF AMERICA, INC.

File at the request of:

NORTH CENTRAL CHAPTER OF PVA  
LARRY EVERETT  
209 N GARFIELD  
SIOUX FALLS SD 57104

STATE OF SOUTH DAKOTA

OFFICE OF THE SECRETARY OF STATE

SS.

Filed in the office of Secretary of State on

Date June 30, 1997

**Joyce Hazeltine**  
Secretary of State

Fee Recieved \$10.00

SOS CRP 491 10/93

348 5735 12/05/2006

North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

Receipt Number: 1618899

File Number **NS005688**



**ARTICLES\_OF\_AMENDMENT**

For

**NORTH CENTRAL CHAPTER OF PARALYZED VETERANS OF AMERICA, INC.**

Filed at the request of:

NORTH CENTRAL CHAPTER PARALYZED VETERANS OF AMERICA  
JOEL NIEMEYER  
209 N GARFIELD  
SIOUX FALLS SD 57104

*State of South Dakota  
Office of the Secretary of State*

Filed in the office of the Secretary of State on: **December 01, 2006**



Secretary of State

Fee Received: \$10



146 - 0359947

North Central Chapter Paralyzed Veterans of America, Inc

348 5736 15/2006

# State of South Dakota



## OFFICE OF THE SECRETARY OF STATE

### Certificate of Amendment

ORGANIZATIONAL ID #: NS005688

I, **Chris Nelson**, Secretary of State of the State of South Dakota, hereby certify that duplicate of the Articles of Amendment to the Articles of Incorporation of **NORTH CENTRAL CHAPTER OF PARALYZED VETERANS OF AMERICA, INC.** duly signed and verified pursuant to the provisions of the South Dakota Corporation Acts, have been received in this office and are found to conform to law.

**ACCORDINGLY** and by virtue of the authority vested in me by law, I hereby issue this Certificate of Amendment to the Articles of Incorporation and attach hereto a duplicate of the Articles of Amendment.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this December 1, 2006.



*Chris Nelson*  
**Chris Nelson**  
Secretary of State

348 5737 05/2006

SECRETARY OF STATE  
STATE CAPITOL  
500 E. CAPITOL AVE.  
PIERRE, S.D. 57501  
(605)773-4845  
Fax (605)773-4550

North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947  
**NON-PROFIT ARTICLES OF AMENDMENT  
TO THE  
ARTICLES OF INCORPORATION**

RECEIVED  
DEC 01 2006  
S.D. SEC. OF STATE

Pursuant to the provisions of SDCL 47-22-19, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation:

1. The name of the corporation is North Central Chapter of the Paralyzed Veterans of America, Inc.

2. The following amendment of the Articles of Incorporation was adopted by the directors or members of the corporation on November 9, 2006, in the manner prescribed by SDCL 47-22:

Filed this 1st day of Dec. 2006  
Chris Nielson  
SECRETARY OF STATE

The North Central Chapter Paralyzed Veterans of America, Inc., hereby adopts the following amendment for the purpose of amending their Articles of Incorporation:

Amend Current ARTICLE VII to include the following underlined language

Relationship to National Organization

Section 1: The North Central Chapter PVA recognizes the National Organization, known as the Paralyzed Veterans of America, chartered by the U.S. Congress, and affirms its allegiance as a subsidiary of the National Organization, its Charter, Bylaws and all rules, mandates and regulations promulgated thereto.

Section 2: The North Central Chapter PVA shall perform the duties and obligations set forth in the Paralyzed Veterans of America Bylaws, Administrative Guide and Chapter Administrative Manual or other such duties and obligations as the PVA Executive Committee or Board of Directors may, from time to time, require.

Section 3: The North Central Chapter PVA shall not amend its Articles of Incorporations unless it receives prior written approval of the PVA Executive Committee.

Section 4: The North Central Chapter PVA shall dissolve whenever the corporation's Charter is surrendered to or revoked by the Paralyzed Veterans of America

3. WHERE THERE ARE MEMBERS ENTITLED TO VOTE THEREON:

A meeting of members of said corporation was held November 9, 2006 at which the amendment was adopted. A quorum was present at the meeting and the amendment received at least a majority of the votes entitled to be cast by members present or represented by proxy at such meeting.

OR

State that such amendment was adopted by a consent in writing signed by all members entitled to vote with respect thereto:

4. WHERE THERE ARE NO MEMBERS, OR NO MEMBERS ENTITLED TO VOTE THEREON:

Check one of the below:

- ( ) There are no members. ( ) There are no members entitled to vote.

A meeting of the Board of Directors was held \_\_\_\_\_, 20\_\_\_\_, at which time the amendment was adopted. Such amendment received the vote of a majority of the directors in office.

NS005688

348 5738 10/15/2006

North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

To be signed in the presence of a notary public by either the chairman of the board of directors, or by the president or any other officer.

Dated Nov. 28, 2006

Michael Olson  
(Signature)

PRESIDENT  
(Title)

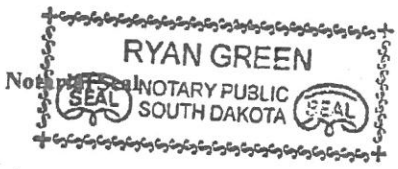
STATE OF South Dakota

COUNTY OF Minnehaha

I, Ryan Green, a notary public, do hereby certify that on this 28 day of November 2006, personally appeared before me Michael Olson who, being by me first duly sworn, declared that he/she is the President of North Central Chapter PVA, that he/she signed the foregoing document as officer of the corporation, and the statements therein contained are true.

4-1-11  
My Commission Expires

[Signature]  
(Notary Public)



FILING FEE: \$10

1. List EXACT corporate name
2. Complete the date the amendment was adopted and state the amendment. If additional space is required another sheet may be attached.
3. Complete section three if the corporation has members entitled to vote.
4. Complete section four if there are no members, or no members entitled to vote. COMPLETE EITHER SECTION THREE OR FOUR.
5. Complete signature and title of the officer signing for the corporation.
6. Complete the notary verification.

An original and one exact or conformed copy must be submitted.

348 5739 1 5/2006

North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

**ARTICLES OF AMENDMENT  
TO THE ARTICLES OF INCORPORATION OF  
THE NORTH CENTRAL CHAPTER OF  
PARALYZED VETERANS OF AMERICA, INC**

The North Central Chapter Paralyzed Veterans of America, Inc., hereby adopts the following amendment for the purpose of amending their Articles of Incorporation:

**Amend Current ARTICLE VII to include the following underlined language**

**Relationship to National Organization**

Section 1: The North Central Chapter PVA recognizes the National Organization, known as the Paralyzed Veterans of America, chartered by the U.S. Congress, and affirms its allegiance as a subsidiary of the National Organization, its Charter, Bylaws and all rules, mandates and regulations promulgated thereto.


Section 2: The North Central Chapter PVA shall perform the duties and obligations set forth in the Paralyzed Veterans of America Bylaws, Administrative Guide and Chapter Administrative Manual or other such duties and obligations as the PVA Executive Committee or Board of Directors may, from time to time, require.

Section 3: The North Central Chapter PVA shall not amend its Articles of Incorporations unless it receives prior written approval of the PVA Executive Committee.

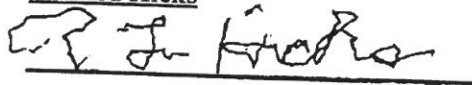
Section 4: North Central Chapter PVA shall dissolve whenever the corporation's Charter is surrendered to or revoked by the Paralyzed Veterans of America.

These amendments were duly adopted by act of voting members on November 9, 2006. A quorum was present at the meeting and the amendments received at least two-thirds of the votes which the members present were entitled to cast.

Mike Olson

 , PRESIDENT

Richard Hicks

 , SECRETARY

**\*\*\*BYLAWS\*\*\***

**North Central Chapter**

**PARALYZED VETERANS OF AMERICA, INC.**

**ARTICLE I - NAME**

The name by which this corporation shall be known is North Central Chapter, Paralyzed Veterans of America, Inc. hereinafter referred to as "the Corporation", and its location shall be at 209 North Garfield, Sioux Falls, South Dakota 57104.

**ARTICLE II - PURPOSES**

Among the purposes of the Corporation shall be the following:

- (a) To aid and assist in every way veterans of the Armed Forces of the United States who have suffered injuries or diseases of the spinal cord.
- (b) To publicize the needs of such veterans through every means and channel available in order to effectuate the fulfillment of such needs as far as possible.
- (c) To promote the full participation of the spinal cord injured or diseased into society by carrying out educational programs and by acquainting the public with their needs and problems and by aiding and assisting such constituent associations which may be organized for the same purposes.
- (d) To advocate and foster thorough and continuing medical research in the fields connected with injuries and diseases of the spinal cord, including research in neurosurgery, genitourinary, orthopedics, and prosthetic appliances.
- (e) To advocate and foster a comprehensive and effective reconditioning program for its members, as well as all paraplegics, to include a thorough physical reconditioning program; physiotherapy; competent walking instructions; an active sports program; adequate guidance, both vocational and educational; academic and vocational education, both in hospitals and educational institutions; psychological orientations and readjustment to family and friends, and functional and diversional occupational therapy.
- (f) To cooperate with other Corporations and groups engaged in similar activities with a view toward carrying out the purposes described herein above in the most effective manner.

**ARTICLE III - MEMBERSHIP**

*Section 1: General.* Any American citizen who was regularly enlisted, inducted, or commissioned, and who was accepted for, or was on, active duty in the Army, Navy, Marine Corps, Air Force, or Coast Guard of the United States, or its allies shall be eligible for membership in the Corporation.

*Section 2: Class of Membership.* There shall be the following forms of membership:

A. **Voting Members:** Any American citizen shall be eligible for membership in the corporation who was regularly enlisted, inducted, or commissioned, and who was accepted for, or was on, active duty in the Army, Navy, Marine Corps, Air Force, or Coast Guard of the United States or its allies. Service with the Armed Forces must have been terminated by discharge or separation from service under conditions other than dishonorable. Membership shall be limited to such persons as have suffered spinal cord injuries or diseases whether service connected or non service connected in origin.

Persons otherwise eligible for membership who are on active duty or who must continue to serve after the cessation of hostilities are also eligible for membership.

B. **Associate Members.** Any individual may become an associate member with consent of the Board.

*Section 3: Qualifications for membership.* The members of the corporation shall be subject to such qualifications and shall be governed by such rules and regulations and shall have such rights and privileges as may be fixed and prescribed by Articles of Incorporation, Bylaws, and Standing Rules of the Corporation.

*Section 4: Admission of New Members.* Voting membership shall be granted to veterans who otherwise meet the qualifications set forth in the Administrative Guide and upon submission of written application on a form supplied by the corporation. All new members are subject to approval by the Board.

*Section 5: Suspension and/or Exclusion of Members.* The Board of Directors shall, by a two-thirds (2/3) vote majority have the power to suspend or expel any member of the corporation for justifiable and proven reason.

*Section 6: Dues.*

**Voting Members:** There shall be no dues.

**Associate Members:** Annual membership dues and lifetime membership dues shall be set by a resolution of the Board of Directors, duly approved by a majority vote of the members of the Corporation, such approval to be expressed at a meeting of the members of the Corporation.

#### **ARTICLE IV - OFFICERS**

*Section 1: Number and Duties.* The Officers of the Corporation shall consist of the President, Vice President, Secretary, and Treasurer, whose duties shall be as follows:

The President shall be the principal executive officer of the Corporation and shall, in general, supervise and control all the business affairs of the corporation. He/she shall preside at all meetings of the membership and Board of Directors, and shall represent the Corporation in all instances wherein the Corporation has an interest. He/she shall annually prepare a full and true statement of the affairs of the Corporation which shall be submitted at the end of the fiscal year to the Board and General Membership. In general, shall perform such other duties as, from time to time, may be assigned to him by the Board of Directors and/or the General membership. The President may delegate to other officers of the Corporation such duties as he/she sees fit without divesting himself of ultimate responsibility and authority. He/she may from time to time appoint such committees as he/she shall consider necessary to assist him in the Business of the Corporation. At least one (1) member of each committee shall be a member of the Board of Directors at the discretion of the President.

The Vice President, in absence, resignation, or removal of the President, shall perform the duties of President, and when so acting, shall have all the powers of and be subject to all the restrictions upon the President. The Vice President shall perform such other duties as from time to time be assigned to him/her by the President or the Board of Directors.

The Secretary shall be charged with the complete and proper records of all business of the Corporation with the exception of the financial records.

The Treasurer shall be charged with the responsibility for the funds of the Corporation. It shall be his duty to act as financial officer of the Corporation, to oversee the deposit of all monies received in a bank or trust company designated by the Board of Directors, and to oversee the disbursement of funds subject to the regulations set forth by the Board of Directors and the membership. The Treasurer shall be charged with the submission of an annual financial report to the Board of Directors and to the Membership, and more often if directed by the Membership or Board of Directors. It shall be his responsibility to personally assure the accuracy of each financial report prior to delivery of said report. The Treasurer may delegate the power of signing checks from the operating fund to the Executive officers and other authorized persons for counter signatures, with approval of the Board of Directors.

*Section 2: Election and Term.* Unless otherwise approved for, the Officers of the Corporation shall be elected at the annual meeting of the membership, and shall serve for one (1) year or until their successors are elected and qualified. They shall automatically be members of the Board of Directors.

*Section 3: Resignation.* Any officer of the Corporation may resign by submitting a written resignation to the Secretary, which resignation shall become effective upon the date fixed therein without further action. The Secretary may resign in the same manner aforesaid by submitting his/her written resignation to the President.

*Section 4: Removal.* Any officer of the organization may be removed for failure to perform the duties of his/her office as prescribed by the bylaws. The officers must be given the written notice of the proposed removal along with the grounds and proof upon which the proposed removal is based. Notice of the proposed removal must be submitted in writing to the membership (10) days prior to any regular meeting. Removal shall be effective at such time it is approved by both the membership at the regular meeting and by a two thirds (2/3) vote of the Board of Directors at a regular or special meeting of the Board. If any officer misses three (3) consecutive meetings of the Board of Directors without just cause, he/she will be subject to removal as provided in this section.

*Section 5: Vacancies.* Any vacancies among officers, excluding the office of President, shall be filled by appointment by the President, subject to the approval of the Board of Directors. In the event of a vacancy in the office of President, the Vice-President shall assume this office. Any person or persons appointed to fill one or more vacancies in the offices of this corporation shall legally hold office until the next regular election, or until their successors are duly elected and qualified, whichever shall occur first.

*Section 6: Compensation.* No officer other than the President shall be entitled to receive compensation for the performance of his/her duties in such capacity. The compensation for the President shall be fixed by the Board of Directors.

#### **ARTICLE V - DIRECTOR PVA**

*Section 1: Election.* The Board of Directors shall elect one person as a Director to the Paralyzed Veterans of America. This person must be a member in good standing of this Chapter and must be certified eligible for membership in PVA. The election of a National Director shall be held every three (3) years at the last regularly scheduled Board of Directors meeting of the Chapter's fiscal year.

*Section 2: Term of Officer.* The elected Director to PVA shall serve for a period of three (3) years.

*Section 3: Powers and Duties.* The elected Director shall be empowered by this Chapter, in writing, to cast this Chapter's votes in matters requiring a vote by the Board of Directors of the Paralyzed Veterans of America.

*Section 4: Removal.* The elected Director to PVA may be removed at any time, with cause, by a vote of two-thirds (2/3) of the Directors present at a meeting where a quorum is present.

*Section 5: Vacancies.* A vacancy in the position of Director to PVA shall be filled by a vote of the Board of Directors of this Chapter. The Director so voted shall serve the remainder of the term as vacated.



## **ARTICLE VI - MEETINGS**

*Section 1: Annual Meeting.* The Annual Meeting of the membership shall be held during the month of June of each year, at a time to be designated by the Board of Directors. Notice of such time and place shall be sent to all voting members of the Corporation at least thirty (30) days prior thereto.

*Section 2: Regular Meetings.* At least six (6) regular meetings of the membership shall be held at times and places to be designated by the Board of Directors.

*Section 3: Special Meetings.* Special meetings of the membership may be called by the Board of Directors of the Corporation from time to time upon written notice sent to all voting members at least ten (10) days prior to the date of such meeting.

*Section 4: Quorum.* At all meetings of the membership, five (5) voting members of the Corporation shall constitute a quorum. If a quorum is not present, the presiding officer may adjourn the meeting to a later date at a time and place to be fixed by him/her and announced at the time of adjournment.

*Section 5: Proxies.* Proxies will not be allowed.

*Section 6: Place of Meetings and Order of Business.* All meetings of the Corporation shall be at the principal office of the Corporation unless otherwise specified in the notice of meeting, and shall have the following order of business. This prescribed order of business may be waived by the majority vote of the membership present.

1. Reading an adoption of minutes of previous meeting.
2. Reading of minutes of all meetings Board of Directors occurring since last membership meeting.
3. Reports of Officers.
4. Reports of Standing Committees.
5. Reports of Special Committees.
6. Old Business.
7. Introduction of new members.
8. New Business.
9. Adjournment.

## **ARTICLE VII - BOARD OF DIRECTORS**

*Section 1: Number.* The Board of Directors shall consist of no less than six (6) or no more than twelve (12) voting members, which include the officers mentioned in ARTICLE IV Section 1, and up to eight (8) Members-at- large voted on by the Corporation. The Board of Directors will, by majority vote, determine the size of the Board of Directors within these guidelines. The Board of Directors will be divided into three (3) classes. Each class will consist of up to but no more than one-third (1/3) of the Board of Directors. Class one (1) term to expire in 2006. Class two (2) term to expire in 2007. Class three (3) term to expire 2008. Thereafter one (1) class of the directors will be elected annual y to a three-year term.

**Section 2: Election.** The number of candidates corresponding to the class of directors up for election, receiving the highest number of votes shall be Directors. Directors shall be elected at the annual meeting of the membership, and shall serve on the Board of Directors for a three (3) year term or until their successors are elected and qualified.

**Section 3: Employees.** Paid employees of the Corporation shall not be eligible to serve on the Board of Directors with the exception of the Chapter Executive Director who shall serve without vote as an ex-officio member of the Chapter Board of Directors.

**Section 4: Powers and Duties.** The Board of Directors shall have the power and the responsibility to develop and to initiate policy and/or programs, to enter into contractual agreements and to conduct such other business as shall be deemed desirable to promote and achieve the goals of the corporation. Said development and initiation of policy and/or programs, contractual agreements, and other business, cited heretofore, shall be effected within the framework of, and in accordance with, the Articles of Incorporation and Bylaws. It shall be their duty to develop and approve an annual budget projecting Income and Expenditures for the coming year including financial assistance from the National organization (if any). The Board may make such changes in spending within operating funds budgeted for the year as they deem necessary for the proper operation of the organization. It shall be their duty to report the membership at all times concerning the operation of the Corporation. The Board of Directors shall not have the right to delegate their full authority and responsibility, or the authority and responsibility of any office holding office, to any other person or groups of persons.

**Section 5: Removal.** Any Director of the organization may be removed for failure to perform the duties of his/her office as prescribed by the bylaws. The Director must be given the written notice of the proposed removal along the grounds and proof upon which the proposed removal is based. Notice of the proposed removal must be submitted in writing to the membership ten (10) days prior to any regular meeting. Removal shall be effective at such time it is approved by both the membership at regular meeting and by a two-thirds (2/3) vote of the Board of Directors at a regular or special meeting of the Board. If any Director misses three (3) consecutive meetings of the Board of Directors without just cause, he/she will be subject to removal as provided in this section.

**Section 6: Resignation.** Any director of the Corporation may resign by submitting a written resignation to the Secretary, which resignation shall become effective upon the date fixed therein without further action.

**Section 7: Vacancies.** Any vacancies among directors shall be filled by appointment by the President, subject to the approval of the Board of Directors. Any person appointed to fill a vacancy as a director of this organization shall legally hold office until the next regular election, or until their successors are duly elected and qualified, whichever shall occur first.

*Section 8: Regular Meetings.* The annual meeting of the Board of Directors shall be held during the month of October following the annual meeting of the membership at the principal office of the Corporation, or other place which may be fixed by the President. At this meeting, the Board of Directors shall determine the day of the month and time of the day when the regular meetings of the Board of Directors shall be held, which shall in no case be less than six (6) meetings per year.

*Section 9: Special Meetings.* Special meetings of the Board of Directors may be held upon due notice given by the President or Secretary by mail, telephone, facsimile or e-mail. A special meeting may also be called at the written request of any four (4) members of the Board of Directors. Special meetings of the Board of Directors may be held in person, or by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear one another.

*Section 10: Quorum.* At all meetings of the Board of Directors a majority of the Directors shall constitute a quorum.

*Section 11: Proxies.* Proxies will not be allowed.

#### **ARTICLE VIII - EXECUTIVE DIRECTOR**

Upon a two-thirds (2/3) vote of the Board of Directors, the position of Executive Director may be authorized. If authorized, the following sections shall prevail:

*Section 1: The Hiring.* The Executive Director shall be hired by the President and ratified by the Chapter Board of Directors in accordance with Section 5 of ARTICLE VIII.

*Section 2: Executive Director Responsibilities.* The chapter Executive Director is responsible for exercising day to day administrative organizational control and shall manage and promote all programs in which the chapter has a vested interest. He/she shall also ensure that all reports due to the National Organization are timely and accurately submitted. He/she shall accept other duties as may be assigned to the Corporation's President or Board of Directors, and shall take his/her instructions from, and report directly to the President of the corporation.

*Section 3: Voting Status.* The Corporation's Executive Director is an ex-officio nonvoting member of the Board of Directors and he/she may not hold a chapter elected office.

*Section 4: National Board of Directors.* The Corporation's Executive Director shall not be eligible for membership on PVA's Board of Directors while participating in this program.

*Section 5: Authorization for Hiring.* A two-thirds (2/3) vote of approval is necessary from the Corporation's Board of Directors to authorize the hiring of the Chapter Executive

Director and a two-thirds (2/3) vote of the Chapter's Board of Directors is required to confirm the removal of the Executive Director for justifiable and provable cause.

*Section 6: Office Hours.* The Corporation's office will be a full-time business office outside of any private residence. A minimum of 37.5 hours is set for the chapter office weekly hours, preferably during normal business hours.

*Section 7: Funds.* The Corporation shall provide the necessary funds, personnel and equipment to carry out the operations of the Executive Director position.

*Section 8: Standards of Conduct for the Executive Director.*

- A. The Executive Director with discretionary authority shall discharge his/her duties under that authority:
  1. In good faith;
  2. With the care an ordinary prudent person in a like position would exercise under similar circumstances; and
  3. In a manner he/she reasonably believes to be in the best interest of the corporation.
- B. In discharging his/her duties the Executive Director is entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, if prepared or presented by:
  1. One or more officers or employees of the corporation whom the Executive Director reasonably believes to be reliable and competent in the manner presented; or
  2. Legal counsel, public accountants, or other persons as to matters the Executive Director reasonably believes are within the person's professional or expert competence.
- C. The Executive Director is not acting in good faith if he/she has knowledge concerning the matter in question that makes reliance otherwise permitted by subsection [b] unwarranted.
- D. The Executive Director is not liable for any action taken as an officer, or any failure to take any action, if he/she performed the duties of his/her office in compliance with this section.

#### **ARTICLE IX - COMMITTEES**

Section 1: The President shall have the authority, in accordance with Article IV, Section 1 of these bylaws, and subject to the approval of the Board of Directors, to appoint any special or standing committees to assist him/her with the business of the Corporation.

Section 2: The Board of Directors shall have the power to establish any special or standing committee(s), and to prescribe the power of such committees so far as that consistent with the Bylaws.

Section 3: At least one (1) member of each committee shall be a member of the Board of Directors.

**ARTICLE X - RESPONSIBILITIES TO PARALYZED VETERANS OF AMERICA**

Section 1: As a Chapter of PVA, we must perform the duties set forth in the Bylaws of the Paralyzed Veterans of America, to include the requirements outlined in the Administrative Guide of the Paralyzed Veterans of America concerning "Chapter Operations". Additionally, a written report must be submitted to the chapter membership and to the officers and Board of Directors of Paralyzed Veterans of America at least quarterly. This report may be in the form of a newsletter.

**ARTICLE XI - RULES OF PROCEDURE**

The rules contained in *Robert's Rules of Order*, Newly Revised, shall govern the actions of this corporation in all instances to which they are applicable and in which they are not inconsistent with the Articles of Incorporation, Bylaws and Standing Rules of the Corporation.

**ARTICLE XII - INDEMNIFICATION**

*Section 1:* The Corporation may indemnify any person who was or is a party or is threatened to be made a party of any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative by reason of the fact that he/she is or was a director, officer, employee or agent of another corporation in which this Corporation at such time owned share of stock or of which it was a creditor, and their respective heirs administrators, successors and assigns, against expenses (including attorneys fees), judgments, fines, and amounts paid in settlements actually and reasonably incurred by him in such action, suit or proceeding if he acted in good faith and in a manner or reason believed to be in the best interest of the Corporation, and with respect to any criminal action or proceeding, at no reasonable cause to believe his/her conduct was unlawful.

*Section 2:* To the extent that director, officer, employee or agent of the Corporation has been successful on the merits or otherwise in defense of any action, suit or proceeding referred to in Section 1, or in defense of any claim, issue or matter therein, he/she shall be indemnified against expenses (including attorneys fees) actually and reasonably incurred by him/her in connection therewith. Such indemnification shall be made by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to such action, suit or proceeding or by the members of the corporation.

*Section 3:* Such indemnification shall be in addition to any other rights to which the indemnified person may be entitled under any law, bylaw, agreement, vote of the members of the corporation disinterested or otherwise.

*Section 4:* The Corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the Corporation as a director, officer, employee or agent of another corporation in which the Corporation at which time owned shares of stock which it was a creditor, against any liability asserted against him/her incurred by him/her in any such capacity, or arising out of his/her status

as such, whether or not the corporation would have the power to indemnify him/her against such liability under applicable provisions of law.

**ARTICLE XIII - FISCAL**

*Section 1: Fiscal Year.* The fiscal year shall begin on the first (1st) day of October and end on the last day of September of each year.

*Section 2: Books and Records.* The Corporation shall keep correct and complete books and records of account, and shall keep, at the registered principal office, a record giving the names and addresses of the members entitled to vote. All books and records of the Corporation may be inspected by any member, or his/her agent or attorney, for any proper purpose at any reasonable time. All persons handling the funds of the Corporation must be bonded.

*Section 3: Bookkeeping Procedures.* The Corporation shall establish uniform bookkeeping procedures, subject to the law and in accordance with generally accepted accounting principles for a non-profit organization.

**ARTICLE XIV - AMENDMENTS**

These Bylaws may be altered, amended, or repealed, by a two-thirds (2/3) vote of the Directors present at a meeting of the Board of Directors where a quorum is present, providing that the proposed bylaw change was sent to and approved by the designated PVA National Vice President and then sent to all voting members of the Corporation at least thirty (30) days prior to the meeting date.

**ARTICLE XV - DISSOLUTION**

*Section 1:* In the event of dissolution of this corporation or in the event that it shall cease to carry out the objectives and purposes herein set forth, all the business, assets and properties of the corporation shall be distributed to Paralyzed Veterans of America.

Revised: July 2005

**Conflict of Interest**

No director, officer, employee nor others acting for or on behalf of PVA shall engage in any activity which is in conflict with, or appears to be in conflict with, the interest of PVA.

Conflict of Interest. A conflict of interest exists when a covered person (as defined below) proposes to act on any issue, matter, or transaction in which PVA has an interest, and the covered person may have an interest separate from PVA that may compromise or appear to compromise the covered person's judgment in the performance of his or her duties create actual or apparent impropriety, create negative publicity and or have a potential loss or harm to PVA, including but not limited to loss of confidence in PVA, monetary loss, or erosion of employee and volunteer morale. A conflict of interest also exists in situations in which there is an appearance that a covered person is utilizing inside information that is propriety to PVA for his or her benefit, is acting in his or her own interest rather than the best interest of PVA, has the treatment by PVA because of his or her status as a covered person.

Covered person. A covered person includes Chapter directors, officers, employees, or others acting for or on behalf of PVA, and close relatives thereof.

Close Relative. A close relative includes a spouse, child, parent, sibling, grandparent, grandchild, aunt, uncle, first cousin, corresponding in-law or step relation, or any person who shares living quarters under circumstances that closely resemble a marital relationship or who is financially dependent upon the director, officer, or employee.

Inside Information. Inside information includes any material information that is identified as confidential and proprietary, pertaining to the business and affairs of PVA, whether related to a specific transaction or to matters pertaining to PVA's interest, activities, and policies.

When a potential conflict of interest occurs, it shall be addressed as follows:

- (a) Definitions. For purposes of these standards, a special interest is defined as an interest held by a director, officer, or employee of PVA which is greater than or different from other members of the Board of Directors, other officers or other employees.

When considering whether a conflict of interest exists, any interest of the spouse, parents or children of a director, officer or employee will be considered as if it is an interest of the director, officer or employee.

A potential conflict of interest occurs whenever a director, officer or employee has a special interest in a matter and the duties of the director, officer or employee require action on the matter on behalf of PVA.

- a. Directors of PVA. When a potential conflict of interest occurs on behalf of a director, the interested director shall inform the Board of the details of the potential conflict for the purpose of causing the Board to determine whether such a conflict of interest exists to the degree that the individual director should be excused from the Board during debate and voting on matters relating to the conflict. At the appropriate time, the Board, having been informed of the potential conflict of interest, must question the director concerning the identified special interest. After the Board determines it has all of the necessary information to determine the degree of interest conflict, the Board will then conduct debate on the issue as needed and vote to determine whether the circumstances described amount to a conflict of interest of sufficient degree to bar the director from debate and vote on the particular matter affected by the special interest. The director identified as having a potential conflict of interest shall not participate in the debate or vote of the Board on the existence of a conflict and may be excluded during such debate or vote by vote of a majority of the Board. A majority vote of the Board is required to bar the member. The minutes of the meeting of the Board shall reflect the disclosure of the potential conflict of interest, the Board's decision regarding the conflict, and the presence or absence of the interested director during the debate on the issue of whether a conflict exists and during any action by the Board following the vote regarding the existence of a conflict.
- (b) Members of the Executive Committee. Members of the Executive Committee of the Board of Directors will follow the same procedure within the Executive Committee to resolve potential conflicts of interest regarding their duties as members of the Committee.
- (c) Officers of PVA. When a potential conflict of interest occurs on behalf of an officer, not in the officer's capacity or a director, the interested officer shall inform the President of the details of the potential conflict. The President, in consultation with General Counsel, shall evaluate the circumstances disclosed by the officer and conduct further inquiry as the President deems necessary for the purpose of determining whether a conflict of interest exists to the degree that the individual officer should be excused from and directed not to participate in matters relating to the special interest disclosed by the officer. The President will respond to the officer in writing setting forth the facts surrounding the special interest and, if necessary, instructions to the officer restricting the officer's duties in matters relating to the special interest. A copy of the letter will be provided to the members of the Board of Directors.
- (d) Employees of PVA. When a potential conflict of interest occurs on behalf of an employee, the interested employee shall inform the Executive Director, through the General Counsel, of the details of the potential conflict. The Executive Director, in consultation with the General Counsel, shall evaluate the circumstances disclosed by the employee and conduct further inquiry as the Executive Director deems necessary for the purpose of determining whether a conflict of interests exists to the degree that the individual employee should be excused from and directed not to participate in matters relating to the special interest of disclosed or given the choice of ceasing the activity causing the conflict or terminating the employment relationship with PVA. The Executive Director will respond to the employee in writing setting forth the facts surrounding the special interest, a determination regarding the existence of a conflict of interest and, if necessary, instructions to the employee restricting the employee's duties in



matters relating to the special interest. A copy of the letter will be placed in the employee's personnel record.

Misuse of Information

A director, officer or employee shall not use, for the purpose of furthering a private interest or for the purpose of financial gain, information gained as a result of their duties with PVA, unless that information has been made available to the general public.

Gifts, Entertainment, Favors

PVA directors, officers, employees, and others acting for or on behalf of PVA shall not solicit or accept any gift, gratuity, favor, entertainment, loan, or any other thing of monetary value, from a person who: A) has or is seeking to obtain contractual or other business or financial relations with PVA; B) has interests that may be substantially affected by the performance or nonperformance of their duties. Gifts to supervisors are prohibited except for voluntary gifts or donations of nominal value made on a special occasion, such as birthday, marriage, illness, or retirement.

Exceptions to Gift Acceptance Prohibition

PVA directors, officers, or employees may accept; (a) gifts received as a result of an obviously personal relationship; (b) food and drink served in nominal amount at a business meeting on infrequent occasions; (c) promotional items of nominal value.

Outside Employment and Other Activities

PVA directors, officers, or employees may not engage in outside employment or other activities, with or without compensation, that (1) interferes with, or is not compatible with, the performance of their PVA duties; (2) may reasonably be expected to bring discredit on PVA; or (3) creates the appearance of a conflict of interest.

Use of PVA Funds and Property

PVA directors, officers, or employees shall not use or allow the use of PVA funds or property for other than official activities. Each individual has a stewardship responsibility over the financial resources provided by the public to accomplish PVA's mission.

Use of Titles or Position

PVA directors, officers, or employees are prohibited from using their titles or positions in connection with any unofficial commercial enterprise or from endorsing any commercial product. This does not preclude author identification for materials published.

Nepotism

PVA directors, officers, or employees may not show favor by giving a job to an individual on the basis of family relationship. Known as nepotism, such favor also includes acting as an advocate for a family member's appointment or advancement with PVA. A family member is identified as a spouse, child, parent, sibling, grandparent, grandchild, aunt, uncle, first cousin or corresponding in-law or step relation.

Political Activity

No representative of PVA or member of the staff of PVA shall participate in partisan political activity on organization time. No resources or assets of PVA shall be utilized in support of partisan political activity.

The foregoing shall not be construed in any way as limiting a representative of PVA or member of staff of PVA or resources or assets of PVA from participating in or being used for carrying on lobbying to influence individuals, public officials, or political parties in support of the purposes and goals of PVA.

The foregoing shall not abridge the rights of members or staff of PVA from participating fully in the political process, including partisan political activities, on their own time provided they do so as individuals and not as representatives of PVA.

Pluralism and Diversity

The directors, officers and employees of PVA have a shared belief in its mission and essential values and sufficient commitment to give the time and services needed. Whereas, PVA's Board of Directors is confined to veterans who have a spinal cord injury or disease, PVA affirms its commitment to society's diversity and will not refuse otherwise qualified individuals the opportunity to participate in PVA's programs or to be employed by PVA, for any reason prohibited by law

Notice of Code of Ethics, Standards of Conduct, and Conflict of Interest Policy

A copy of the PVA of Ethics, Standards of Conduct, and Conflict of Interest Policy shall be provided to each director, officer and employee of PVA and shall be reviewed annually for their information and guidance. New directors, officers and employees shall be advised of the Standards of Conduct in assuming their respective duties.

Compliance with Code of Ethics, Standards of Conduct, and Conflict of Interest Policy  
All directors, officers, and employees are required to promote compliance with the Code of Ethics, Standards of Conduct, and Conflict of Interest Policy. If you know or suspect a violation, you must immediately report such information to the Executive Director or President and appropriate action will be taken. Violations of the Code of Ethics, Standards of Conduct, and Conflict of Interest Policy may result in disciplinary action, up to and

North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

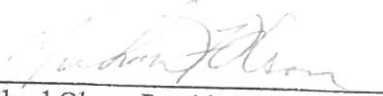
including removal or termination in accordance with applicable procedures, if any. No one will be subject to retaliation because of a good faith report of a suspected violation.

Interpretation of Code of Ethics and Standards of Conduct

Except when official notice is required regarding the existence of a conflict of interest which may affect the performance of duties of a PVA director, officer, or employee, and questions regarding PVA's Code of Ethics and Standards of Conduct generally should be directed to the Executive Director or President.

Any member of the chapter who attends PVA events, will act and dress in an appropriate manner. Any member who does not follow these guidelines will be barred from attending any event in the future. (July 2000)

Approved by the Board of Directors on June 10, 2004.

  
\_\_\_\_\_  
Michael Olson, President  
North Central Chapter  
Paralyzed Veterans of America

8-2-12  
Dated



Department of the Treasury  
Internal Revenue Service  
OGDEN, UT 84201

Page 1 of 3  
Apr. 20, 1998 LTR 15820 E  
13-1946868

North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

PARALYZED VETERANS OF AMERICA INC  
801 EIGHTEENTH ST NW  
WASHINGTON, DC 20006-3517015

Taxpayer Identification Number: 13-1946868  
GEN Number: 1317  
Tax Period Ending:

Dear Taxpayer:

The requirements for maintaining your group exemption letter include furnishing us current information about each subordinate unit under your general supervision or control (see the enclosed Publication 1162). To help you meet the requirements, we have checked our records and prepared the enclosed list which may be returned to us for that purpose. The list shows the following information for each of your subordinates:

- Complete name
- Address
- Employer identification number (EIN) (The subordinates are listed in EIN order to assist you in your review)
- Group exemption number (GEN)
- Chapter name or local number
- Abbreviated name
- Active or inactive
- Form 990 filing requirement code (code 1 means required to file - gross receipts over \$25,000; code 2 means not required to file - gross receipts of \$25,000 or less).

Please review the list and make any necessary notes, changes of name and address, deletions, or additions, etc. If the filing requirement code is in error, show the proper code (1 or 2). If a subordinate is no longer to be included in the group exemption letter, line through the entire account. If the subordinate account is shown as inactive but it still exists, line through the word inactive and enter the word active. Information about new subordinates may be added to the list or shown on a separate sheet of paper attached to the list.

The Internal Revenue Service must receive the update information at least 90 days before the close of your accounting period. Failure to reply could result in the loss of your exemption.

If you have any questions about this letter, please write us at the address shown at the top of the first page of this letter. You may call a Tax Examiner between the hours of 7:00 a.m. and 2:30 p.m. at



PARALYZED VETERANS OF AMERICA INC National Chapter Paralyzed Veterans of America, Inc  
801 EIGHTEENTH ST NW 46-0359947  
WASHINGTON, DC 20006-3517015

801-620-6348 for assistance. If the number is outside your local calling area, there will be a long-distance charge to you. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you write, please include a copy of this letter and, in the spaces below give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Thank you for your cooperation.

Sincerely yours,

*Barbara J. McCormick*

Barbara J. McCormick  
Chief, Accounts Services Section

Enclosures  
Publication 1162  
List of subordinates

North Central Chapter Paralyzed Veterans of America, Inc  
46-0359947

363646729 ACTIVE 40 990 FR 2  
PARALYZED VETERANS OF AMERICA INC  
AUXILIARY  
VAUGHAN CHAPTER  
901 W JACKSON BLVD STE 205  
CHICAGO IL 60607-3007010

366156338 ACTIVE 40 990 FR 1  
PARALYZED VETERANS OF AMERICA INC  
VAUGHAN CHAPTER  
901 W JACKSON STE 205  
CHICAGO IL 60607-3007010

386120911 ACTIVE 40 990 FR 1  
PARALYZED VETERANS OF AMERICA  
MICHIGAN CHAPTER  
40550 GRAND RIVER AVE  
NOVI MI 48375-2808500

391393216 ACTIVE 40 990 FR 1  
PARALYZED VETERANS OF AMERICA  
WISCONSIN  
2401 N MAYFAIR RD 112  
MILWAUKEE WI 53226-1408018

411724527 ACTIVE 40 990 FR 1  
PARALYZED VETERANS OF AMERICA INC  
MINNESOTA CHAPTER  
1 VETERANS DR  
MINNEAPOLIS MN 55417-2300012

421320922 ACTIVE 40 990 FR 1  
PARALYZED VETERANS OF AMERICA IOWA  
CHAPTER  
3703 1/2 DOUGLAS AVENUE  
DES MOINES IA 50310-5347039

460359947 ACTIVE 40 990 FR 1  
PARALYZED VETERANS OF AMERICA  
NORTH CENTRAL CHAPTER  
209 N GARFIELD  
SIOUX FALLS SD 57104-5601092

510217506 ACTIVE 40 990 FR 1  
PARALYZED VETERANS OF AMERICA INC  
GATEWAY  
9535 LACKLAND AVE  
ST LOUIS MO 63114-3602356

546053585 ACTIVE 40 990 FR 1  
PARALYZED VETERANS OF AMERICA  
VIRGINIA & MID-ATLANTIC CHAPTER  
11620 BUSY ST  
RICHMOND VA 23236-4060202

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# STATE OF SOUTH DAKOTA



## OFFICE OF THE SECRETARY OF STATE

### *Certificate of Incorporation*

I, LORNA B. HERSETH, Secretary of State of the State of South Dakota, hereby certify that duplicate originals of the Articles of Incorporation of **NORTH CENTRAL CHAPTER OF THE PARALYZED VETERANS OF AMERICA, INC.** duly signed and verified, pursuant to the provisions of the South Dakota Nonprofit Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I hereby issue this Certificate of Incorporation of **NORTH CENTRAL CHAPTER OF THE PARALYZED VETERANS OF AMERICA, INC.** and attach hereto a duplicate original of the Articles of Incorporation.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this **13th** day of

**December** A.D. 19**74**

*Lorna B. Herseith*  
Secretary of State

Assistant