

Form **990**

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

## 2014

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.  
Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2014 calendar year, or tax year beginning **SEP 1, 2014** and ending **AUG 31, 2015**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>MAKE-A-WISH FOUNDATION OF AMERICA</b>		<b>D</b> Employer identification number <b>86-0481941</b>
	Doing business as		<b>E</b> Telephone number <b>(602) 279-9474</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>107,385,017.</b>
	<b>4742 N 24TH STREET</b>	<b>400</b>	<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. (see instructions)
City or town, state or province, country, and ZIP or foreign postal code <b>PHOENIX, AZ 85016-4862</b>		<b>H(c)</b> Group exemption number	
F Name and address of principal officer: <b>DAVID A. WILLIAMS</b> <b>SAME AS C ABOVE</b>			
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: <b>WWW.WISH.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1983</b>	<b>M</b> State of legal domicile: <b>AZ</b>

### Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>SEE SCHEDULE O.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>25</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>25</b>
	<b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<b>5</b>	<b>228</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 65,925,217.	<b>Current Year</b> 70,369,626.
	<b>9</b> Program service revenue (Part VIII, line 2g)	6,823,138.	7,657,962.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,721,628.	1,766,027.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c and 11e)	1,247,428.	1,386,965.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	77,717,411.	81,180,580.
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	45,038,768.	49,870,716.
<b>Expenses</b>	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	13,046,614.	14,958,459.
	<b>16 a</b> Professional fundraising fees (Part IX, column (A), line 11e)	1,188,354.	2,010,129.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	10,776,025.	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	15,728,960.	16,940,611.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	75,002,696.	83,779,915.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	2,714,715.	-2,599,335.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 54,288,049.	<b>End of Year</b> 50,311,162.
	<b>21</b> Total liabilities (Part X, line 26)	9,354,445.	9,898,555.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	44,933,604.	40,412,607.

### Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <i>Paul R. Mehlhorn</i>	Date <b>3/22/16</b>			
	PAUL R. MEHLHORN, CFO Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>CHRISTINE KAWECKI</b>	Preparer's signature <i>C Kaweck</i>	Date <b>2/19/16</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00743140</b>
	Firm's name <b>DELOITTE TAX, LLP</b>	Firm's EIN <b>86 1065772</b>			
	Firm's address <b>TWO JERICHO PLAZA JERICHO, NY 11753</b>	Phone no. (516) 918-7000			

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: SEE SCHEDULE O.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code ) (Expenses \$ 64,256,539 including grants of \$ 49,870,716 ) (Revenue \$ 8,855,470 ) THE FOUNDATION PERFORMS ACTIVITIES WHICH PROMOTE THE DEVELOPMENT AND HANDLING OF RESOURCES USED TO GRANT THE WISHES OF CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS AND SUPPORTS AFFILIATED 501(C)(3) ORGANIZATIONS (CHAPTERS) IN THE ADMINISTRATION OF THEIR WISH PROGRAMS. DURING FY15, THE FOUNDATION DISTRIBUTED ALMOST \$50 MILLION TO THE CHAPTERS TO GRANT WISHES. AS OF AUGUST 31, 2015 THE FOUNDATION HAS 62 CHARTERED CHAPTERS.

4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 64,256,539

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	X	
<b>36</b> Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

**Part V** Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		0
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<b>Section 501(c)(12) organizations.</b> Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
13a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		



**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?	X	
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	X	
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>15b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	X	
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, HI, IL**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records: **PAUL R MEHLHORN - (602) 792-3229**  
**4742 N 24TH STREET, SUITE 400, PHOENIX, AZ 85016-4862**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) EDWARD R ALLEN DIRECTOR	2.00	X						0.	0.	0.
(2) GEORGE A BARRIOS DIRECTOR	2.00	X						0.	0.	0.
(3) BRENDA K BATY DIRECTOR	2.00	X						0.	0.	0.
(4) CHRISTOPHER BEARD DIRECTOR	2.00	X						0.	0.	0.
(5) PETER J BLATMAN DIRECTOR	2.00	X						0.	0.	0.
(6) CARLOS F CATA DIRECTOR	2.00	X						0.	0.	0.
(7) DAVID M CLARK DIRECTOR	2.00	X						0.	0.	0.
(8) JOHN F CROWLEY CHAIR	2.00	X						0.	0.	0.
(9) JAY EMMONS DIRECTOR	2.00	X						0.	0.	0.
(10) GJ HART DIRECTOR	2.00	X						0.	0.	0.
(11) SHARLYN C HESLAM DIRECTOR	2.00	X						0.	0.	0.
(12) DREW E LAWTON DIRECTOR	2.00	X						0.	0.	0.
(13) PHILIP J LUSSIER DIRECTOR	2.00	X						0.	0.	0.
(14) SUSAN R MOON DIRECTOR	2.00	X						0.	0.	0.
(15) SPENCER A NEUMANN DIRECTOR	2.00	X						0.	0.	0.
(16) SUSAN PARKES-CIRIGNANO DIRECTOR	2.00	X						0.	0.	0.
(17) THOMAS M PARRETT DIRECTOR	2.00	X						0.	0.	0.

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MARTINE H REARDON DIRECTOR	2.00	X						0.	0.	0.
(19) MATTHEW W SCHUYLER DIRECTOR	2.00	X						0.	0.	0.
(20) DENE B STRATTON JR DIRECTOR	2.00	X						0.	0.	0.
(21) CARLA B VERNON DIRECTOR	2.00	X						0.	0.	0.
(22) DON YAEGER JR DIRECTOR	2.00	X						0.	0.	0.
(23) DOLF A. BERLE DIRECTOR	2.00	X						0.	0.	0.
(24) DERRICK HALL DIRECTOR	2.00	X						0.	0.	0.
(25) JOAQUIN HIDALGO DIRECTOR	2.00	X						0.	0.	0.
(26) ARTHUR J LAMB III DIRECTOR THROUGH 7/25/15	2.00	X						0.	0.	0.
<b>1b Sub-total</b>								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								2,889,111.	0.	202,175.
<b>d Total (add lines 1b and 1c)</b>								2,889,111.	0.	202,175.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 29

	Yes	No
<b>3</b> Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
CLIFTON LARSON ALLEN LLP, 20 E. THOMAS ROAD, SUITE 2300, PHOENIX, AZ 85012	ACCOUNTING SERVICES	1,365,413.
WEBB MASON PO BOX 62414, BALTIMORE, MD 21264	MARKETING SERVICES	1,268,390.
SOUTHWEST PUBLISHING & MAILING 4000 SE ADAMS, TOPEKA, KS 66609	PRINTING & POSTAGE SERVICES	1,219,610.
TRUE NORTH, INC., 630 THIRD AVENUE, 12TH FLOOR, NEW YORK, NY 10017	MARKETING / ON-LINE SERVICES	1,077,641.
ALANIZ LLC 425 NORTH IRIS ST., MT. PLEASANT, IA 52641	PRINTING & IT SERVICES	818,614.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 27

SEE PART VII, SECTION A CONTINUATION SHEETS





**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	70,369,626.				
	g	Noncash contributions included in lines 1a-1f. \$		4,108,687.				
	h	<b>Total.</b> Add lines 1a-1f		70,369,626.				
<b>Program Service Revenue</b>	2 a	CHAPTER ASSESSMENTS	Business Code 561000	7,458,902.	7,458,902.			
	b	ABLE CONFERENCE	561499	199,060.	199,060.			
	c							
	d							
	e							
	f	All other program service revenue						
	g	<b>Total.</b> Add lines 2a-2f		7,657,962.				
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts)		669,189.			669,189.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real	(ii) Personal				
			b	Less: rental expenses				
			c	Rental income or (loss)				
			d	Net rental income or (loss)				
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			b	Less: cost or other basis and sales expenses				
			c	Gain or (loss)				
			d	Net gain or (loss)		1,096,838.		1,096,838.
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
			b	Less: direct expenses				
			c	Net income or (loss) from fundraising events				
	9 a	Gross income from gaming activities. See Part IV, line 19	a					
			b	Less: direct expenses				
c			Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances	a						
		b	Less: cost of goods sold					
		c	Net income or (loss) from sales of inventory					
<b>Miscellaneous Revenue</b>			<b>Business Code</b>					
11 a	CENTRAL FINANCIAL SVS	541200	553,550.	553,550.				
b	REBATES	900099	531,845.	531,845.				
c	LIST RENTAL INCOME	541800	189,457.			189,457.		
d	All other revenue	900099	112,113.	112,113.				
e	<b>Total.</b> Add lines 11a-11d		1,386,965.					
12	<b>Total revenue.</b> See instructions.		81,180,580.	8,855,470.		0.	1,955,484.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 8b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	49,844,740.	49,844,740.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	25,976.	25,976.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,513,929.	636,823.	1,437,754.	439,352.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	10,123,685.	4,586,831.	3,286,813.	2,250,041.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	364,553.	155,241.	127,403.	81,909.
9 Other employee benefits	1,091,694.	455,124.	409,579.	226,991.
10 Payroll taxes	864,598.	378,333.	301,265.	185,000.
11 Fees for services (non-employees):				
a Management				
b Legal	76,676.	53,294.	22,833.	549.
c Accounting	1,433,123.	1,373,486.	59,637.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	2,010,129.			2,010,129.
f Investment management fees	266,478.		266,478.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	2,913,372.	1,516,357.	641,992.	755,023.
12 Advertising and promotion	1,010,631.	235,782.	142,001.	632,848.
13 Office expenses	2,552,008.	962,488.	414,602.	1,174,918.
14 Information technology	490,222.	138,207.	195,145.	156,870.
15 Royalties				
16 Occupancy	636,014.	265,570.	205,987.	164,457.
17 Travel	1,016,462.	531,705.	284,196.	200,561.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,092,036.	807,331.	179,666.	105,039.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	620,004.	237,708.	216,242.	166,054.
23 Insurance	639,998.	535,303.	73,115.	31,580.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule G.)				
a PRINTING AND POSTAGE	3,346,033.	1,293,756.	369,836.	1,682,441.
b ASSOCIATION DUES	283,462.	208,222.	17,029.	58,211.
c BANK FEES/PAYROLL FEES	221,188.	0.	88,872.	132,316.
d CREDIT CARD DISCOUNTS	209,872.	0.	0.	209,872.
e All other expenses	133,032.	14,262.	6,906.	111,864.
25 Total functional expenses. Add lines 1 through 24e	83,779,915.	64,256,539.	8,747,351.	10,776,025.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)	6,101,012.	2,398,063.	693,669.	3,009,280.

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	4,174,743.	1	2,529,579.
	2	Savings and temporary cash investments	1,369,558.	2	871,714.
	3	Plodges and grants receivable, net	5,186,310.	3	5,811,289.
	4	Accounts receivable, net	1,376,522.	4	517,262.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	680,922.	9	1,110,057.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	5,862,421.		
		10a			
	b	Less: accumulated depreciation	3,375,383.	10c	2,487,038.
		10b			
	11	Investments - publicly traded securities	38,554,237.	11	36,420,821.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
14	Intangible assets		14		
15	Other assets. See Part IV, line 11	585,859.	15	563,402.	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	54,288,049.	16	50,311,162.	
Liabilities	17	Accounts payable and accrued expenses	3,034,208.	17	3,244,739.
	18	Grants payable		18	
	19	Deferred revenue	878,387.	19	1,034,464.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	5,441,850.	25	5,619,352.
	26	<b>Total liabilities.</b> Add lines 17 through 25	9,356,445.	26	9,898,555.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	29,082,272.	27	23,977,684.
	28	Temporarily restricted net assets	7,254,456.	28	7,320,268.
	29	Permanently restricted net assets	8,596,876.	29	9,114,655.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	<b>Total net assets or fund balances</b>	44,933,604.	33	40,412,607.
	34	<b>Total liabilities and net assets/fund balances</b>	54,288,049.	34	50,311,162.

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	81,180,580.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	83,779,915.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	2,599,335.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	44,933,604.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-2,197,957.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	276,295.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	40,412,607.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>2b</b>	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>2c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2014)





**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	58,712,923.	57,705,424.	58,854,635.	65,925,217.	70,369,626.	311,567,825.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	58,712,923.	57,705,424.	58,854,635.	65,925,217.	70,369,626.	311,567,825.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						44,942,369.
6 Public support. Subtract line 5 from line 4						266,625,456.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	58,712,923.	57,705,424.	58,854,635.	65,925,217.	70,369,626.	311,567,825.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	665,310.	656,566.	680,427.	699,727.	669,189.	3,371,219.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	376,754.	511,578.	664,860.	1,247,446.	1,386,965.	4,187,603.
11 Total support. Add lines 7 through 10						319,126,647.
12 Gross receipts from related activities, etc. (see instructions)					12	31,554,407.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	83.55 %
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	83.22 %
16a 33 1/3% support test - 2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2014. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
- c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.
- b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.		Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			



**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2014

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 <b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

Schedule A (Form 990 or 990-EZ) 2014





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

**Schedule of Contributors**

OMB No. 1545-0047

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and  
its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2014**

Name of the organization

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2014)



Name of organization <b>MAKE-A-WISH FOUNDATION OF AMERICA</b>	Employer identification number <b>86-0481941</b>
--	---

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 10,309,448.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 2,225,179.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>MAKE-A-WISH FOUNDATION OF AMERICA</b>	Employer identification number <b>86-0481941</b>
--	---

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization <b>MAKE-A-WISH FOUNDATION OF AMERICA</b>	Employer identification number <b>86-0481941</b>
--	---

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. [Enter this info. once.] ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE D**  
(Form 990)

**Supplemental Financial Statements**

OMB No. 1545-0047

**2014**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- Purpose(s) of conservation easements held by the organization (check all that apply).
 

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
 

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶
- Number of states where property subject to conservation easement is located ▶
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No
- In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
  - If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
 

(i) Revenue included in Form 990, Part VIII, line 1	▶ \$	
(ii) Assets included in Form 990, Part X	▶ \$	
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
 

a Revenue included in Form 990, Part VIII, line 1	▶ \$	
b Assets included in Form 990, Part X	▶ \$	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	10,592,856.	9,922,305.	8,826,821.	6,706,212.	4,109,063.
b Contributions	517,779.	73,919.	738,465.	1,675,317.	2,382,073.
c Net investment earnings, gains, and losses	-315,702.	1,292,811.	623,438.	349,891.	254,076.
d Grants or scholarships		0.	0.	0.	0.
e Other expenditures for facilities and programs	149,651.	696,179.	266,419.	104,599.	39,000.
f Administrative expenses					
g End of year balance	10,645,282.	10,592,856.	9,922,305.	8,826,821.	6,706,212.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment  %

b Permanent endowment  100.00 %

c Temporarily restricted endowment  %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		843,691.	402,602.	441,089.
d Equipment		2,688,474.	2,142,487.	545,987.
e Other		2,330,256.	830,294.	1,499,962.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,487,038.



**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO CHAPTERS	5,399,296.
(3) PRCV FOR SPLIT INT AGREEMENTS	220,056.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	5,619,352.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	89,122,609.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-2,197,957.	
b	Donated services and use of facilities	2b	10,404,715.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	1,749.	
e	Add lines 2a through 2d	2e		8,208,507.
3	Subtract line 2e from line 1	3		80,914,102.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	266,478.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		266,478.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		81,180,580.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	93,640,610.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	10,404,715.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	-77,542.	
e	Add lines 2a through 2d	2e		10,327,173.
3	Subtract line 2e from line 1	3		83,313,437.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	266,478.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		266,478.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		83,779,915.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

THE ENDOWMENT FUNDS CONSIST OF A GENERAL ENDOWMENT FUND AND A GROUP OF FUNDS TO BE USED FOR THE GRANTING OF WISHES BY THE FOUNDATION OR BY ANY ONE OR MORE OF THE FOUNDATION'S CHAPTERS.

PART X, LINE 2:

THE FOUNDATION IS A NOT-FOR-PROFIT ORGANIZATION EXEMPT FROM FEDERAL INCOME AND ARIZONA TAXES UNDER THE PROVISIONS OF INTERNAL REVENUE CODE SECTION 501(C)(3) AND ARIZONA REVISED STATUTES 43-1201(4). HOWEVER, THE FOUNDATION REMAINS SUBJECT TO INCOME TAXES ON ANY NET INCOME THAT IS DERIVED FROM A TRADE OR BUSINESS, REGULARLY CARRIED ON AND NOT IN FURTHERANCE OF THE PURPOSE FOR WHICH IT WAS GRANTED EXEMPTION. NO INCOME TAX PROVISION HAS

**Part XIII** Supplemental Information (continued)

BEEN RECORDED AS THE NET INCOME, IF ANY, FROM ANY UNRELATED TRADE OR BUSINESS, IN THE OPINION OF MANAGEMENT, IS NOT MATERIAL TO THE FINANCIAL STATEMENTS TAKEN AS A WHOLE.

MANAGEMENT BELIEVES THAT NO UNCERTAIN TAX POSITIONS EXIST FOR THE FOUNDATION AT AUGUST 31, 2015 AND 2014.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

NET REVENUE OF CONSOLIDATED ORGANIZATIONS 1,749.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS 23,702.

NET EXPENSE OF CONSOLIDATED ORGANIZATIONS -101,244.

TOTAL TO SCHEDULE D, PART XII, LINE 2D -77,542.



**Part II** Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code, section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	FUNDING FOR OPERATIONS	25,976	CHECK	0.		FMV

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 1

3 Enter total number of other organizations or entities 0





**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)  Yes  No

Schedule F (Form 990) 2014

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

PART I, LINE 2:

THE FOUNDATION'S POLICY FOR FOREIGN GRANTS IS CONSISTENT WITH ITS POLICY FOR DOMESTIC GRANTS. THE FOUNDATION PROVIDES GRANTS AND SCHOLARSHIPS TO AFFILIATED CHAPTERS FOR THE PURPOSE OF GRANTING THE WISHES OF CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS. THE FOUNDATION AND ITS CHAPTERS OPERATE UNDER INDIVIDUAL CHAPTER AGREEMENTS WHICH DEFINE THE TERMS AND CONDITIONS UNDER WHICH A CHAPTER IS GRANTED THE RIGHTS AND PRIVILEGES OF BEING A CHAPTER, AS WELL AS THE DUTIES AND OBLIGATIONS ASSOCIATED WITH THAT PRIVILEGE. BY ENTERING INTO THE CHAPTER AGREEMENT, THE CHAPTER AGREES TO COMPLY WITH THE POLICIES OF THE FOUNDATION, TO ENSURE COMPLIANCE WITH THE POLICIES, EACH CHAPTER AGREES TO PERMIT THE FOUNDATION'S DESIGNATED REPRESENTATIVES TO INSPECT THE CHAPTER'S BOOKS AND RECORDS AND TO INTERVIEW CHAPTER'S DIRECTORS, OFFICERS, EMPLOYEES AND VOLUNTEERS AT ANY REASONABLE TIME AND UPON REASONABLE NOTICE. IN ADDITION, THE FOUNDATION'S COMPLIANCE TEAM VISITS ALL CHAPTERS ON A ROTATING BASIS TO FURTHER ENSURE COMPLIANCE WITH THE POLICIES FOR THE ACCEPTANCE AND USE OF GRANTS AND SCHOLARSHIPS. MAKE-A WISH FOUNDATION OF AMERICA DOES NOT PROVIDE CASH GRANTS TO INDIVIDUALS, BUT RATHER GRANTS WISHES TO SELECTED BENEFICIARIES THAT MEET THE SPECIFIC CRITERIA FOR THE WISH-GRANTING PROGRAM. THE ORGANIZATION ALLOCATES FUNDS DIRECTLY TO THE VENDORS FOR THE WISH EXPENSES, WITH THE EXCEPTION OF TRAVEL STIPENDS (I.E., MEALS, TIPS, GAS, ETC.) FROM A STANDARDIZED WISH BUDGET. GENERALLY WISH EXPENSES ARE DEVELOPED BY THE DIRECTOR OF PROGRAM SERVICES AND ARE APPROVED BY THE PRESIDENT/CEO. THE SUPPORTING WISH EXPENSE DOCUMENTATION (I.E., INVOICES AND STATEMENTS) IS RETAINED BY THE ORGANIZATION.

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**  
Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public Inspection

Name of the organization: **MAKE-A-WISH FOUNDATION OF AMERICA**  
Employer identification number: **86-0481941**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
MOBILE ACCORD - 2150 W, 29TH AVENUE, 2ND FLOOR, DENVER, CO	TRACKING, MOBILE COMM		X	4,920.	7,918.	0.
BLACKBAUD - P.O. BOX 930256, ATLANTA, GA 31193	E-MAIL HOSTING		X	0.	143,920.	0.
CHARITY DYNAMICS, LLC - 3721 EXECUTIVE CTR DR, STE 100, THOMPSON AND ASSOCIATES - 112 WESTWOOD PLACE, SUITE 250, THOMPSON HABIB & DENISON, INC. - 80 HAYDEN AVENUE, TRUE NORTH, INC. - 630 THIRD AVE, 12TH FLR, NEW YORK, NY	FUNDRAISING COUNSEL PLANNED GIVING COUNSEL DIRECT MAIL CAMPAIGN DIGITAL FUNDRAISING CAMPAIGN		X X X X	0. 0. 0. 0.	5,560. 60,000. 654,933. 1,137,798.	0. 0. 0. 0.
<b>Total</b>				<b>4,920.</b>	<b>2,010,129.</b>	

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, HI, IL, IN, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, NV, NH  
NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, TX, UT, VA, WV, WI

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts .....			
	2	Less: Contributions .....			
	3	Gross income (line 1 minus line 2) .....			
Direct Expenses	4	Cash prizes .....			
	5	Noncash prizes .....			
	6	Rent/facility costs .....			
	7	Food and beverages .....			
	8	Entertainment .....			
	9	Other direct expenses .....			
	10	Direct expense summary. Add lines 4 through 9 in column (d) .....			
	11	Net income summary. Subtract line 10 from line 3, column (d) .....			

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue .....			
Direct Expenses	2	Cash prizes .....			
	3	Noncash prizes .....			
	4	Rent/facility costs .....			
	5	Other direct expenses .....			
	6	Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d) .....			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d) .....			

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

b If "Yes," explain: \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
- |                               |     |   |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility         | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

\_\_\_\_\_

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV** Supplemental information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: MOBILE ACCORD

(I) ADDRESS OF FUNDRAISER:

2150 W. 29TH AVENUE, 2ND FLOOR, DENVER, CO 80211

(I) NAME OF FUNDRAISER: CHARITY DYNAMICS, LLC

(I) ADDRESS OF FUNDRAISER: 3721 EXECUTIVE CTR DR., STE 100, AUSTIN, TX 78731

Part IV Supplemental Information (continued)

(I) NAME OF FUNDRAISER: THOMPSON AND ASSOCIATES

(I) ADDRESS OF FUNDRAISER:

112 WESTWOOD PLACE, SUITE 250, BRENTWOOD, TN 37027

(I) NAME OF FUNDRAISER: THOMPSON HABIB & DENISON, INC.

(I) ADDRESS OF FUNDRAISER:

80 HAYDEN AVENUE, SUITE 300, LEXINGTON, MA 02421

(I) NAME OF FUNDRAISER: TRUE NORTH, INC.

(I) ADDRESS OF FUNDRAISER: 630 THIRD AVE, 12TH FLR, NEW YORK, NY 10017

PART I, LINE 2B, COLUMN (V):

WITH THE EXCEPTION OF MOBILE ACCORD, THE FUNDRAISERS FOUNDATION ENGAGES PROFESSIONAL FUNDRAISERS ON A 'FIXED FEE' OR 'TIME AND EXPENSES' BASIS TO DESIGN FUNDRAISING CAMPAIGNS AND TO PROVIDE ADVICE ABOUT SELECTED TARGET MARKETS OR TYPES OF FUNDRAISING ACTIVITIES. ONCE DESIGNED, THE FUNDRAISING CAMPAIGNS ARE MANAGED BY STAFF OF THE FOUNDATION. AS SUCH, THE PROFESSIONAL FUNDRAISERS EMPLOYED BY THE FOUNDATION DO NOT HAVE CUSTODY OR CONTROL OF ANY FOUNDATION CONTRIBUTIONS AND DO NOT PARTICIPATE IN EXECUTING THE CAMPAIGN STRATEGY.



**Grants and Other Assistance to Organizations, Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.

**2014**  
Open to Public Inspection

Name of the organization: **MAKE-A-WISH FOUNDATION OF AMERICA**  
Employer identification number: **86-0481941**

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF ALABAMA 244 GOODWIN CREST DRIVE, SUITE 200 BIRMINGHAM, AL 35209	63-0943675	501(C)(3)	573,097.	62,519.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF ALASKA & WASHINGTON 811 1ST AVENUE, #520 SEATTLE, WA 98104	91-1329433	501(C)(3)	1,128,953.	156,465.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF ARIZONA 711 E. NORTHERN AVENUE PHOENIX, AZ 85020	86-0409636	501(C)(3)	1,176,178.	73,485.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF CENTRAL & NORTHERN FLORIDA 1020 NORTH ORLANDO AVENUE, SUITE 1 MAITLAND, FL 32751	59-3235806	501(C)(3)	1,304,785.	14,342.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF CENTRAL & SOUTH TEXAS 2224 WALSH TARTLTON LANE, SUITE 200 AUSTIN, TX 78746	74-2357788	501(C)(3)	766,607.	71,443.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF CENTRAL & WESTERN NORTH CAROLINA - 1131 HARDING PLACE - CHARLOTTE, NC 28204	56-1492432	501(C)(3)	592,779.	52,268.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table: **61.**

3 Enter total number of other organizations listed in the line 1 table: **1.**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

## Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF CENTRAL CALIFORNIA 351 W. CROMWELL AVENUE, SUITE 112 FRESNO, CA 93711	77-0116530	501(C)(3)	267,614.	28,587.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF CENTRAL NEW YORK 5005 CAMPUSWOOD DRIVE EAST SYRACUSE, NY 13057	22-2572086	501(C)(3)	252,614.	19,888.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF COLORADO 7951 E. MAPLEWOOD AVENUE, SUITE 12 GREENWOOD VILLAGE, CO 80111	74-2273004	501(C)(3)	765,574.	41,656.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF CONNECTICUT 126 MONROE TURNPIKE TRUMBULL, CT 06611	22-2710919	501(C)(3)	873,986.	76,655.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF EAST TENNESSEE 510 SOUTH WILLOW STREET CHATTANOOGA, TN 37404	58-1799549	501(C)(3)	261,202.	35,962.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF EASTERN NORTH CAROLINA 2880 SLATER ROAD, SUITE 105 MORRISVILLE, NC 27560	58-1792140	501(C)(3)	510,604.	38,477.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF GEORGIA 1775 THE EXCHANGE SE, SUITE 200 ATLANTA, GA 30339	58-2146828	501(C)(3)	1,098,236.	150,876.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF GREATER BAY AREA 55 HAWTHORNE STREET, 8TH FLOOR SAN FRANCISCO, CA 94105	94-2958481	501(C)(3)	1,237,799.	103,179.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF GREATER LOS ANGELES 1875 CENTURY PARK EAST, SUITE 950 LOS ANGELES, CA 90067	95-4107024	501(C)(3)	1,324,559.	58,826.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS

Schedule I (Form 990)

MAKE-A-WISH FOUNDATION OF AMERICA

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF GREATER PENNSYLVANIA & WEST VIRGINIA - THE GULF TOWER, 707 GRANT STREET, 37TH FLOOR - PITTSBURGH, PA 15219	25-1464177	501(C)(3)	971,104.	178,037.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF GREATER VIRGINIA 2810 N. FARNHAM ROAD, SUITE 302 RICHMOND, VA 23294	54-1429614	501(C)(3)	773,755.	55,784.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF GUAM 590 SOUTH MARINE CORPS DRIVE, INT. TRADE CTR, STE 125 - TAMUNING, GU 96913			57,401.	22,318.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF HAWAII PO BOX 1877 HONOLULU, HI 96805	99-0220777	501(C)(3)	890,452.	9,140.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF HUDSON VALLEY 832 SOUTH BROADWAY, THE WISH HOUSE TARRYTOWN, NY 10591	13-3344306	501(C)(3)	627,426.	38,973.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF IDAHO 4355 EMERALD STREET, SUITE 280 BOISE, ID 83706	82-0406150	501(C)(3)	200,256.	73,341.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF ILLINOIS 640 NORTH LASALLE DRIVE, SUITE 280 CHICAGO, IL 60654	36-3422138	501(C)(3)	2,256,946.	124,170.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF INTERNATIONAL 4742 N. 24TH STREET, SUITE 400 PHOENIX, AZ 85016	86-0726885	501(C)(3)	321,673.	31,715.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF IOWA 3024 104TH STREET URBANDALE, IA 50322	42-1310530	501(C)(3)	275,311.	21,993.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF KANSAS 125 S. WASHINGTON STREET, SUITE 10 WICHITA, KS 67202	49-0984820	501(C)(3)	396,955.	15,048.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MAINE 477 CONGRESS STREET, SUITE M1 PORTLAND, ME 04101	01-0477512	501(C)(3)	158,995.	39,788.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MASSACHUSETTS & RHODE ISLAND - ONE BULLFINCH PLACE, 2ND FLOOR - BOSTON, MA 02114	22-2867371	501(C)(3)	1,294,384.	111,918.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF METRO NEW YORK & WESTERN NEW YORK - 1111 MARCUS AVENUE, SUITE LL22 - LAKE SUCCESS, NY 11042	11-2645641	501(C)(3)	2,251,799.	89,797.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MICHIGAN 7600 GRAND RIVER AVENUE, SUITE 175 BRIGHTON, MI 48114	38-2505812	501(C)(3)	1,119,754.	71,893.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF THE MID-ATLANTIC 5272 RIVER ROAD, SUITE 700 BETHESDA, MD 20816	52-1306075	501(C)(3)	1,611,679.	100,655.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MIDDLE TENNESSEE 8119 ISABELLA LANE, SUITE 105A BRENTWOOD, TN 37027	62-1833327	501(C)(3)	385,641.	41,157.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF THE MID-SOUTH 1780 MORIAH WOODS BLVD., SUITE 10 MEMPHIS, TN 38117	62-1253153	501(C)(3)	477,570.	64,724.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MINNESOTA 615 FIRST AVENUE NE, SUITE 415 MINNEAPOLIS, MN 55413	41-1422893	501(C)(3)	1,211,770.	243,286.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF MISSISSIPPI 576 HIGHLAND COLONY PARKWAY, STE 120 RIDGELAND, MS 39157	64-0730362	501(C)(3)	254,100.	41,955.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MISSOURI 600 KELLWOOD PARKWAY CHESTERFIELD, MO 63017	43-1550697	501(C)(3)	800,571.	38,956.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NEBRASKA 11836 ARBOR STREET OMAHA, NE 68144	47-0671096	501(C)(3)	293,797.	40,340.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NEW HAMPSHIRE 814 ELM STREET, SUITE 300 MANCHESTER, NH 03101	02-0405369	501(C)(3)	391,920.	9,187.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NEW JERSEY 1347 PERRINEVILLE ROAD MONROE TOWNSHIP, NJ 08831	22-2488495	501(C)(3)	2,117,656.	78,651.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NEW MEXICO 144 LOUISIANA BLVD NE ALBUQUERQUE, NM 87108	85-0347088	501(C)(3)	209,004.	32,234.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NORTH DAKOTA 1102 43RD STREET SOUTH, SUITE E FARGO, ND 58103	45-0393770	501(C)(3)	107,658.	18,499.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NORTH TEXAS 6655 DESEO IRVING, TX 75039	75-1889666	501(C)(3)	1,540,295.	155,324.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NORTHEAST NEW YORK ONE MUSTANG DRIVE COHOES, NY 12047	14-1703503	501(C)(3)	230,639.	10,398.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS

Schedule I (Form 990)

MAKE-A-WISH FOUNDATION OF AMERICA

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization of government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF NORTHEASTERN CALIFORNIA AND NORTHERN NEVADA - 2800 CLUB CENTER DRIVE - SACRAMENTO, CA 95835	68-0027351	501(C)(3)	758,218.	54,063.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF OHIO, KENTUCKY & INDIANA 2545 FARMERS DRIVE, SUITE 300 COLUMBUS, OH 43235	34-1471131	501(C)(3)	2,596,027.	291,882.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF OKLAHOMA 5201 NORTH SHARTEL AVENUE OKLAHOMA CITY, OK 73118	73-1176743	501(C)(3)	458,522.	11,748.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF ORANGE COUNTY & INLAND EMPIRE - 3230 EL CAMINO REAL, SUITE 100 - ISVINE, CA 92602	33-0036556	501(C)(3)	1,018,478.	39,654.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF OREGON 2000 SW 1ST AVENUE, SUITE 410 PORTLAND, OR 97201	82-0385049	501(C)(3)	598,905.	100,548.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF PHILADELPHIA & SUSQUEHANNA VALLEY - 5 VALLEY SQUARE, SUITE 210 - BLUE BELL, PA 19422	22-2755963	501(C)(3)	1,012,753.	41,590.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF PUERTO RICO 100 GRAN BULEVAR PASEOS, SUITE 112 SAN JUAN, PR 00926	66-0529880	501(C)(3)	100,116.	3,978.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF THE RIO GRANDE VALLEY ONE PARK PLACE, SUITE 405 MCALLEN, TX 78503	74-2850325	501(C)(3)	84,849.	9,404.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF SAN DIEGO 2440 HOTEL CIRCLE NORTH, SUITE 200 SAN DIEGO, CA 92108	33-0039466	501(C)(3)	640,593.	72,368.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS



Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF SOUTH CAROLINA 225 SOUTH PLEASANTBURG DRIVE, B8 GREENVILLE, SC 29607	57-0786119	501(C)(3)	700,725.	80,801.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF SOUTH DAKOTA 1400 WEST 17TH STREET SIOUX FALLS, SD 57104	45-0375953	501(C)(3)	80,119.	59,320.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF SOUTHERN FLORIDA 4491 S. STATE ROAD 7, SUITE 201 FT. LAUDERDALE, FL 33314	59-2620322	501(C)(3)	1,273,746.	111,774.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF SOUTHERN NEVADA 5105 S. DURANGO DRIVE, SUITE 100 LAS VEGAS, NV 89113	88-0371088	501(C)(3)	343,534.	13,836.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF SUFFOLK COUNTY 1 COMAC LOOP, SUITE 1A1 RONKONKOMA, NY 11779	11-2666969	501(C)(3)	399,557.	23,621.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF TEXAS GULF COAST & LOUISIANA - 12625 SOUTHWEST FREEWAY - STAFFORD, TX 77477	76-0116615	501(C)(3)	1,029,436.	27,669.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF TRI-COUNTIES 4222 MARKET STREET, SUITE D VENTURA, CA 93003	77-0098671	501(C)(3)	303,972.	27,645.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF UTAH 771 EAST WINCHESTER MURRAY, UT 84107	74-2392822	501(C)(3)	299,093.	32,011.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF VERMONT 100 DORSET STREET, SUITE 14 SOUTH BURLINGTON, VT 05403	03 0323013	501(C)(3)	121,878.	9,893.	FMV	TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS



**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV** Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b), and any other additional information.

PART I, LINE 2:

THE FOUNDATION PROVIDES GRANTS AND SCHOLARSHIPS TO AFFILIATED CHAPTERS FOR THE PURPOSE OF GRANTING THE WISHES OF CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS. THE FOUNDATION AND ITS CHAPTERS OPERATE UNDER INDIVIDUAL CHAPTER AGREEMENTS WHICH DEFINE THE TERMS AND CONDITIONS UNDER WHICH A CHAPTER IS GRANTED THE RIGHTS AND PRIVILEGES OF BEING A CHAPTER, AS WELL AS THE DUTIES AND OBLIGATIONS ASSOCIATED WITH THAT PRIVILEGE. BY ENTERING INTO THE CHAPTER AGREEMENT, THE CHAPTER AGREES TO COMPLY WITH THE POLICIES OF THE FOUNDATION. TO ENSURE COMPLIANCE WITH THE POLICIES, EACH

Part IV Supplemental Information

CHAPTER AGREES TO PERMIT THE FOUNDATION'S DESIGNATED REPRESENTATIVES TO  
 INSPECT THE CHAPTER'S BOOKS AND RECORDS AND TO INTERVIEW CHAPTER'S  
 DIRECTORS, OFFICERS, EMPLOYEES AND VOLUNTEERS AT ANY REASONABLE TIME AND  
 UPON REASONABLE NOTICE. IN ADDITION, THE FOUNDATION'S COMPLIANCE TEAM  
 VISITS ALL CHAPTERS ON A ROTATING BASIS TO FURTHER ENSURE COMPLIANCE WITH  
 THE POLICIES FOR THE ACCEPTANCE AND USE OF GRANTS AND SCHOLARSHIPS.

MAKE-A WISH FOUNDATION OF AMERICA DOES NOT PROVIDE CASH GRANTS TO  
 INDIVIDUALS, BUT RATHER GRANTS WISHES TO SELECTED BENEFICIARIES THAT MEET  
 THE SPECIFIC CRITERIA FOR THE WISH-GRANTING PROGRAM, THE ORGANIZATION  
 ALLOCATES FUNDS DIRECTLY TO THE VENDORS FOR THE WISH EXPENSES, WITH THE  
 EXCEPTION OF TRAVEL STIPENDS (I.E., MEALS, TIPS, GAS, ETC.) FROM A  
 STANDARDIZED WISH BUDGET. GENERALLY WISH EXPENSES ARE DEVELOPED BY THE  
 DIRECTOR OF PROGRAM SERVICES AND ARE APPROVED BY THE PRESIDENT/CEO, THE  
 SUPPORTING WISH EXPENSE DOCUMENTATION (I.E., INVOICES AND STATEMENTS) IS  
 RETAINED BY THE ORGANIZATION.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public Inspection

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

**Part I Questions Regarding Compensation**

	Yes	No								
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	<b>1b</b>									
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?	<b>2</b>									
<p><b>3</b> Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<b>4</b> During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:										
<b>a</b> Receive a severance payment or change-of-control payment?	<b>4a</b>	X								
<b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?	<b>4b</b>	X								
<b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?	<b>4c</b>	X								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>										
<b>5</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:										
<b>a</b> The organization?	<b>5a</b>	X								
<b>b</b> Any related organization?	<b>5b</b>	X								
If "Yes" to line 5a or 5b, describe in Part III.										
<b>6</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:										
<b>a</b> The organization?	<b>6a</b>	X								
<b>b</b> Any related organization?	<b>6b</b>	X								
If "Yes" to line 6a or 6b, describe in Part III.										
<b>7</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	<b>7</b>	X								
<b>8</b> Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	<b>8</b>	X								
<b>9</b> If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<b>9</b>									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2014





Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 7:

MAWFA'S MANAGEMENT MAKES RECOMMENDATIONS TO THE COMPENSATION AND MANAGEMENT

DEVELOPMENT COMMITTEE OF THE BOARD OF DIRECTORS OF MAWFA ("THE COMMITTEE").

AFTER CONSIDERING SUCH RECOMMENDATIONS, THE COMMITTEE SHALL MAKE EACH OF

THE DETERMINATIONS REQUIRED BASED ON SEVERAL FACTORS, SUCH AS TOTAL

POTENTIAL AWARD PERCENTAGE AND ALLOCATION OF AWARD PERCENTAGE BASED ON

ORGANIZATION GOALS AND INDIVIDUAL GOALS, PERFORMANCE, ETC. FOR EACH PLAN

YEAR. THE COMMITTEE SHALL HAVE THE SOLE DISCRETION TO MAKE ALL SUCH

DETERMINATIONS AND DECISIONS.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2014**

Open To Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization **MAKE-A-WISH FOUNDATION OF AMERICA** Employer identification number **06-0481941**

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	51	275,321.	COST/SELLING PRICE
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ( AIRLINES )	X	1,750	2,259,028.	COST/SELLING PRICE
26	Other ( TOYS )	X	23,863	573,176.	COST/SELLING PRICE
27	Other ( SPAS )	X	34	314,133.	COST/SELLING PRICE
28	Other ( GIFT CARDS )	X	821	241,451.	COST/SELLING PRICE

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) (2014)

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

**PART I, OTHER TYPES OF PROPERTY:**

**LODGING**

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 285

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 145367.

(D) METHOD OF DETERMINING REVENUE: COST/SELLING PRICE

**TICKETS**

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 932

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 116226.

(D) METHOD OF DETERMINING REVENUE: COST/SELLING PRICE

**TRAVEL VOUCHERS**

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 10

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 50000.

(D) METHOD OF DETERMINING REVENUE: COST/SELLING PRICE

**ESPECIAL NEEDS**

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 66

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 32910.

(D) METHOD OF DETERMINING REVENUE: COST/SELLING PRICE

**AIRLINE REWARD POINTS**

(A) CHECK IF APPLICABLE = X

**Part II Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

(B) NUMBER OF CONTRIBUTIONS = 1589876

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 24922.

(D) METHOD OF DETERMINING REVENUE: COST/SELLING PRICE

CLOTHING

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 8

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 23121.

(D) METHOD OF DETERMINING REVENUE: COST/SELLING PRICE

PAINT

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 435

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 19386.

(D) METHOD OF DETERMINING REVENUE: COST/SELLING PRICE

WISH TRIPS

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 2

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 17830.

(D) METHOD OF DETERMINING REVENUE: COST/SELLING PRICE

TRAMPOLINES

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 22

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 15816.

(D) METHOD OF DETERMINING REVENUE: COST/SELLING PRICE

**Part II**

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 32B:

THE FOUNDATION USES THE SERVICES OF A THIRD PARTY STOCK BROKER TO SELL

DONATED SECURITIES.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number  
86-0481941

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE MAKE-A-WISH FOUNDATION'S MISSION IS TO GRANT THE WISHES OF CHILDREN  
WITH LIFE-THREATENING MEDICAL CONDITIONS TO ENRICH THE HUMAN EXPERIENCE  
WITH HOPE, STRENGTH AND JOY.

FORM 990, PART III, LINE 1

THE MAKE-A -WISH FOUNDATION IS THE LARGEST WISH-GRANTING ORGANIZATION  
IN THE WORLD. ITS MISSION IS TO GRANT THE WISHES OF CHILDREN WITH  
LIFE-THREATENING MEDICAL CONDITIONS TO ENRICH THE HUMAN EXPERIENCE WITH  
HOPE, STRENGTH AND JOY. THE FOUNDATION'S WISH-GRANTING EFFORTS CREATE A  
LIFE-CHANGING IMPACT FOR THE CHILDREN WHO ARE GRANTED A WISH, AS WELL  
AS THEIR FRIENDS AND FAMILIES, REFERRAL SOURCES, DONORS, SPONSORS AND  
EVEN ENTIRE COMMUNITIES. FOUNDED IN 1980 WHEN A GROUP OF CARING  
VOLUNTEERS HELPED A BOY FULFILL HIS DREAM OF BECOMING A POLICE OFFICER,  
THE FOUNDATION NOW HAS GRANTED MORE THAN 270,000 WISHES TO CHILDREN IN  
THE UNITED STATES AND ITS TERRITORIES. ALTHOUGH IT HAS BECOME ONE OF  
THE WORLD'S MOST WELL-KNOWN CHARITIES, THE MAKE-A-WISH FOUNDATION HAS  
MAINTAINED THE GRASSROOTS FULPILLMENT OF ITS MISSION. A NETWORK OF  
NEARLY 25,000 VOLUNTEERS ENABLES THE FOUNDATION TO SERVE CHILDREN WITH  
LIFE-THREATENING MEDICAL CONDITIONS. VOLUNTEERS WORK AS WISH GRANTERS,  
FUNDRAISERS, SPECIAL EVENTS ASSISTANTS, LANGUAGE INTERPRETERS AND IN  
NUMEROUS OTHER CAPACITIES. THE MAKE-A-WISH FOUNDATION FINANCES ITS WORK  
THROUGH INDIVIDUAL CONTRIBUTIONS, CORPORATE DONATIONS, FOUNDATION  
GRANTS AND PLANNED GIFTS. IT RECEIVES NO FEDERAL, STATE OR LOCAL  
GOVERNMENT FUNDING. WISHES ARE GRANTED REGARDLESS OF THE CHILD'S RACE.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.  
432211  
08-27-14

Schedule O (Form 990 or 990-EZ) (2014)

Name of the organization MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
---	--

SOCIOECONOMIC STATUS, RELIGIOUS BELIEFS OR ANY OTHER DEMOGRAPHIC

CATEGORY, REFERRALS FOR WISHES COME FROM CHILDREN'S PARENTS OR

GUARDIANS, MEMBERS OF THE MEDICAL COMMUNITY AND THE CHILDREN

THEMSELVES. WHEN A WISH TEAM FIRST VISITS A CHILD, THE VOLUNTEERS START

WITH ONE SIMPLE QUESTION: "IF YOU COULD HAVE ONE WISH, WHAT WOULD IT

BE?" WISHES TYPICALLY FALL INTO ONE OF FOUR CATEGORIES: "I WISH TO

GO..." "I WISH TO MEET..." "I WISH TO BE..." OR "I WISH TO HAVE..."

GRANTING A WISH CREATES A MAGICAL MOMENT FOR SERIOUSLY ILL CHILDREN AT

A TIME WHEN THEY NEED JOY THE MOST. THE FOUNDATION MAKES EVERY EFFORT

TO INCLUDE IMMEDIATE FAMILY IN THE CHILD'S WISH BECAUSE WATCHING A

DREAM COME TRUE CREATES HOPE, STRENGTH AND JOY FOR EVERYONE INVOLVED IN

THE WISH EXPERIENCE. THE FOUNDATION IS DEDICATED TO MAKING EVERY

ELIGIBLE CHILD'S WISH COME TRUE. FOR MORE INFORMATION ABOUT THE

MAKE-A-WISH FOUNDATION, CALL 1-800-722-WISH (9474) OR VISIT WISH.ORG.

FORM 990, PART VI, SECTION B, LINE 11:

THE FOUNDATION'S BOARD OF DIRECTORS HAS DELEGATED THE PRIMARY REVIEW OF THE

FORM 990 TO ITS AUDIT AND FINANCE COMMITTEE ("AFC"). THE FOUNDATION'S CHIEF

FINANCIAL OFFICER WORKED CLOSELY WITH THE FOUNDATION'S OUTSIDE ACCOUNTING

FIRM TO PREPARE AND ENSURE THE ACCURACY OF THE FORM 990. THE AFC HAS THE

RIGHT TO MAKE INQUIRIES OF ANY PERSONNEL INVOLVED IN THE PREPARATION

PROCESS OF THE FORM 990, INCLUDING THE CHIEF HUMAN RESOURCES OFFICER AND

MEMBERS OF THE SENIOR LEADERSHIP TEAM. THE AFC ALSO MET WITH THE OUTSIDE

ACCOUNTING FIRM HIRED TO PREPARE THE FORM 990. EACH MEMBER OF THE BOARD OF

DIRECTORS WAS PROVIDED WITH A COMPLETE COPY OF THE FORM 990 PRIOR TO FILING

WITH THE INTERNAL REVENUE SERVICE.



Name of the organization MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
---	--

FORM 990, PART VI, SECTION B, LINE 12C:

THE FOUNDATION ADOPTED A "STATEMENT OF VALUES, CODE OF ETHICS AND CONFLICT OF INTEREST POLICY" IN 2004 WITH WHICH ALL OFFICERS, DIRECTORS, EMPLOYEES AND VOLUNTEERS ARE REQUIRED TO COMPLY AND ACKNOWLEDGE BY SIGNING, UPON THEIR INITIAL INVOLVEMENT WITH THE FOUNDATION AND ANNUALLY THEREAFTER, AN "ANNUAL CONFLICT OF INTEREST AND ETHICS ASSURANCE STATEMENT" (THE "COI STATEMENT"). EFFECTIVE JULY 2009, THE COI STATEMENT WAS EXPANDED TO INCLUDE AN ADDENDUM IN WHICH OFFICERS, DIRECTORS AND KEY EMPLOYEES ARE REQUIRED TO DISCLOSE THE EXISTENCE OF ANY FAMILY AND/OR BUSINESS RELATIONSHIPS THEY MAY HAVE WITH OTHER OFFICERS, DIRECTORS OR KEY EMPLOYEES OF THE FOUNDATION. THE SECRETARY OF THE BOARD IS CHARGED WITH ENSURING THE COI STATEMENT AND ADDENDUM ARE SIGNED EACH YEAR BY DIRECTORS, WHILE THE FOUNDATION'S HUMAN RESOURCES DEPARTMENT IS CHARGED WITH ENSURING THOSE DOCUMENTS ARE SIGNED BY OFFICERS AND KEY EMPLOYEES. IF ANY COVERED PERSON DISCLOSES A POTENTIAL OR ACTUAL CONFLICT, THE FOLLOWING PROCEDURE IS FOLLOWED (1) THE CONFLICTING INTEREST IS FULLY DISCLOSED TO THE BOARD, (2) THE COVERED PERSON RESPONDS TO ANY FACTUAL QUESTIONS FROM THE BOARD RELATED TO THE DISCLOSED CONFLICT, AND (3) THE BOARD, WITHOUT THE COVERED PERSON PRESENT, DISCUSSES THE CONFLICT AND APPROVES OR DISAPPROVES THE PROPOSED TRANSACTION.

FORM 990, PART VI, SECTION B, LINE 15:

THE TOTAL COMPENSATION (INCLUDING BASE SALARY, BENEFITS AND INCENTIVE PAYMENTS) OF THE FOUNDATION'S CEO, OFFICERS AND KEY EMPLOYEES FOR 2014 WAS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS, WHICH IS COMPRISED SOLELY OF INDEPENDENT DIRECTORS NONE OF WHOM HAD A CONFLICT OF INTEREST WITH RESPECT TO THE PROPOSED COMPENSATION ARRANGEMENTS. THE COMPENSATION REVIEW/APPROVAL PROCESS INCLUDED SUBSTANTIAL INPUT FROM THE FOUNDATION'S COMPENSATION AND MANAGEMENT DEVELOPMENT COMMITTEE AND EXECUTIVE COMMITTEE

439912  
08-27-14

Schedule O (Form 990 or 990-EZ) (2014)

60

02460217 133104 MAWFNAT

2014.05070 MAKE-A-WISH FOUNDATION OF A MAWFNAT1

Name of the organization MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
---	--

(COLLECTIVELY, THE "COMMITTEES"), AS WELL AS AN INDEPENDENT COMPENSATION AND BENEFITS SPECIALIST ("INDEPENDENT EXPERT") RETAINED TO ADVISE THE FOUNDATION IN SUCH MATTERS. AMONG OTHER THINGS, THE COMMITTEES AND THE INDEPENDENT EXPERT REVIEWED APPROPRIATE COMPARABILITY INFORMATION REGARDING THE COMPENSATION PAID BY OTHER SIMILARLY SITUATED NONPROFIT ORGANIZATIONS TO THEIR CEOS AND TOP MANAGEMENT OFFICIALS TO ENSURE THAT THE COMPENSATION PROPOSED FOR THE CORRESPONDING EXECUTIVE AT THE FOUNDATION WAS REASONABLE AND APPROPRIATE BASED ON COMPARABLE MARKET DATA. THE FOUNDATION'S CONTEMPORANEOUS RECORDS INCLUDE (1) THE TERMS OF THE COMPENSATION ARRANGEMENTS (INCLUDING THE DATES THEY WERE APPROVED), (2) THE NAMES OF BOARD/COMMITTEE MEMBERS WHO WERE PRESENT DURING THE DISCUSSIONS AND WHO VOTED ON THE ARRANGEMENTS, AND (3) A DESCRIPTION OF THE COMPARABILITY DATA RELIED UPON BY THE FOUNDATION BEFORE THE COMPENSATION ARRANGEMENTS WERE APPROVED.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, HI, IL, IN, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, NV, NH  
NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, TX, UT, VA, WA, WV, WI

FORM 990, PART VI, SECTION C, LINE 19:

ALTHOUGH FEDERAL TAX LAWS DO NOT MANDATE THAT AN ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS BE MADE AVAILABLE FOR PUBLIC INSPECTION, THE FOUNDATION POSTS ITS ANNUAL REPORT, COMBINED FINANCIAL STATEMENTS, CONSOLIDATED FINANCIAL STATEMENTS AND FORM 990 ON ITS WEBSITE ([HTTP://WISH.ORG/ABOUT-US/MAKING-A-DIFFERENCE/MANAGING-FUNDS](http://wish.org/about-us/making-a-difference/managing-funds)) AND ALSO MAKES SUCH DOCUMENTS AVAILABLE TO MEMBERS OF THE PUBLIC UPON REQUEST.

Name of the organization MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
---	--

FORM 990, PART VI, LINE 10B

THE FOUNDATION AND ITS CHAPTERS OPERATE UNDER INDIVIDUAL CHAPTER AGREEMENTS WHICH DEFINE THE TERMS AND CONDITIONS UNDER WHICH A CHAPTER IS GRANTED THE RIGHTS AND PRIVILEGES OF BEING A CHAPTER, AS WELL AS THE DUTIES AND OBLIGATIONS ASSOCIATED WITH THAT PRIVILEGE. BY ENTERING INTO THE CHAPTER AGREEMENT, THE CHAPTER AGREES TO COMPLY WITH, AND BE BOUND BY, THE TERMS OF THE CHAPTER AGREEMENT, THE FOUNDATION'S BYLAWS AND THE POLICIES OF THE FOUNDATION, INCLUDING BUT NOT LIMITED TO THE "GOVERNING POLICIES, PERFORMANCE STANDARDS AND GUIDELINES ("POLICIES"), THE LATEST REVISION OF WHICH IS DATED JULY 2014. TO ENSURE COMPLIANCE WITH THE POLICIES, EACH CHAPTER AGREES TO PERMIT THE FOUNDATION'S DESIGNATED REPRESENTATIVES TO INSPECT THE CHAPTER'S BOOKS AND RECORDS AND TO INTERVIEW CHAPTER'S DIRECTORS, OFFICERS, EMPLOYEES AND VOLUNTEERS AT ANY REASONABLE TIME AND UPON REASONABLE NOTICE. IN ADDITION, THE FOUNDATION'S COMPLIANCE TEAM VISITS ALL CHAPTERS ON A ROTATING BASIS TO FURTHER ENSURE COMPLIANCE WITH THE POLICIES.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS	-23,702.
TRANSFER FROM TEXAS PLAINS	300,000.
ROUNDING	-3.
TOTAL TO FORM 990, PART XI, LINE 9	276,295.





**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
<b>b</b> Gift, grant, or capital contribution to related organization(s)		X
<b>c</b> Gift, grant, or capital contribution from related organization(s)		X
<b>d</b> Loans or loan guarantees to or for related organization(s)		X
<b>e</b> Loans or loan guarantees by related organization(s)		X
<b>f</b> Dividends from related organization(s)		X
<b>g</b> Sale of assets to related organization(s)		X
<b>h</b> Purchase of assets from related organization(s)		X
<b>i</b> Exchange of assets with related organization(s)		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
<b>o</b> Sharing of paid employees with related organization(s)		X
<b>p</b> Reimbursement paid to related organization(s) for expenses		X
<b>q</b> Reimbursement paid by related organization(s) for expenses		X
<b>r</b> Other transfer of cash or property to related organization(s)		X
<b>s</b> Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) MAKE-A-WISH FOUNDATION OF TEXAS PLAINS	S	300,000, CASH	
(2)			
(3)			
(4)			
(5)			
(6)			









Department of Treasury  
Internal Revenue Service  
Ogden UT 84201

019185.480117.276316.22196 1 AV 0.391 373



MAKE-A-WISH FOUNDATION OF AMERICA  
4742 N 24TH ST STE 400  
PHOENIX AZ 85016-4862



019185

Notice	CP211A
Tax period	August 31, 2015
Notice date	February 15, 2016
Employer ID number	86-C481941
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

Page 1 of 1

Important information about your August 31, 2015 Form 990

## We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your August 31, 2015 Form 990.

Your new due date is April 15, 2016.

---

### What you need to do

File your August 31, 2015 Form 990 by April 15, 2016. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit [www.irs.gov/charities](http://www.irs.gov/charities) to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

---

### Additional information

- Visit [www.irs.gov/cp211a](http://www.irs.gov/cp211a).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.