

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

2013

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

A For the 2013 calendar year, or tax year beginning SEP 1, 2013 and ending AUG 31, 2014

B Check if applicable: Address change Name change Initial return Terminated Amended return Applicable for pending	C Name of organization MAKE-A-WISH FOUNDATION OF AMERICA Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 4742 N 24TH STREET 400 City or town, state or province, country, and ZIP or foreign postal code PHOENIX, AZ 85016-4862	D Employer identification number 86 0481941
	E Telephone number (602) 279-9474	G Gross receipts \$ 95,179,708
	F Name and address of principal officer: DAVID WILLIAMS SAME AS C ABOVE	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? Yes No If 'No,' attach a list. (see instructions)
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527	J Website: WWW.WISH.ORG	H(c) Group exemption number ▶
K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶	L Year of formation: 1983	M State of legal domicile: AZ

Part I Summary

1	Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O.		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	23
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	23
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	229
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	58,854,635.	65,925,217.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,156,173.	6,823,138.
	11 Other revenue (Part VII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,590,955.	3,721,628.
	12 Total revenue. Add lines 8 through 11 (must equal Part VIII, column (A), line 12)	664,860.	1,247,428.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	67,266,623.	77,717,411.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	41,238,250.	45,038,768.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	11,282,138.	13,046,614.
	b Total fundraising expenses (Part IX, column (C), line 25) ▶ 8,626,896.	692,264.	1,188,354.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	15,725,166.	15,728,960.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	68,937,818.	75,002,696.	
19 Revenue less expenses. Subtract line 18 from line 12	-1,671,195.	2,714,715.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	49,808,079.	54,288,049.
	22 Net assets or fund balances. Subtract line 21 from line 20	8,803,309.	9,354,445.
		41,004,770.	44,933,604.

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.

Sign Here	Signature of officer <i>Paul R. Meslhorn</i>	Date 2/5/15
	PAUL R. MESLHORN, CHIEF FINANCIAL OFFICER Type or print name and title	
Preparer Use Only	Print preparer's name CHRISTINE KAWECKI	Preparer's signature <i>C. Kaweck</i>
	Firm's name ▶ DELOITTE TAX, LLP	Date 2/4/15
	Firm's address ▶ TWO JERICHO PLAZA JERICHO, NY 11753	Check if self-employed <input type="checkbox"/> PTIN P00743140
		Firm's EIN ▶ 86-1065772
		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

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

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 \$ 58,415,118, including grants of \$ 45,038,768.) (Revenue \$ 7,943,606.) 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 FY14, THE FOUNDATION DISTRIBUTED \$43 MILLION TO THE CHAPTERS TO GRANT WISHES. AS OF AUGUST 31, 2014 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 58,415,118.

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Contains 20 questions regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	x	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	x	
23 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	
24a 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 Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to release any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer of bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) 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 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
26 Did the organization report any amount on Part X, line 5, 6, or 7 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part I		x
27 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
28 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):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		x
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		x
c 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
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	x	
30 Did the organization receive contributions of art, historical treasures, or other similar assets or qualified conservation contributions? If "Yes," complete Schedule M		x
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule M, Part I		x
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		x
33 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 P, Part I		x
34 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	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	x	
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
36 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
37 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
38 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 C contains a response or note to any line in this Part V

Table with columns for question number, description, sub-column (1a-14b), and Yes/No columns. Contains questions 1a through 14b regarding IRS filings and tax compliance.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 9a, 9b, 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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 2 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?; 3 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?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8a Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: The governing body?; 8b Each committee with authority to act on behalf of the governing body?; 9 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.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 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?; 15a The organization's CFO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b 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.
[X] Own website [] Another's website [X] 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, physical address, and telephone number of the person who possesses the books and records of the organization:
PAUL R. NEGLEORN - (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's 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 BATEY 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 HERLIAM DIRECTOR	2.00	X						0.	0.	0.
(12) ARTHUR J LAMB III DIRECTOR	2.00	X						0.	0.	0.
(13) DREW E LAWTON DIRECTOR	2.00	X						0.	0.	0.
(14) PHILIP J LUSSIER DIRECTOR	2.00	X						0.	0.	0.
(15) SUSAN R MOON DIRECTOR	2.00	X						0.	0.	0.
(16) SPENCER A NEUMANN DIRECTOR	2.00	X						0.	0.	0.
(17) SUSAN PARKES-CIRIGNANO 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
		Officer	Director/Trustee	Officer	Key Employee	Highest Compensated Employee	Former			
(18) THOMAS M FARRETT DIRECTOR	2.00	X					0.	0.	0.	
(19) MARTINE M REARDON DIRECTOR	2.00	X					0.	0.	0.	
(20) MATTHEW W SCHUYLER DIRECTOR	2.00	X					0.	0.	0.	
(21) DENE B STRATTON JR DIRECTOR	2.00	X					0.	0.	0.	
(22) CAKLA B VERNON DIRECTOR	2.00	X					0.	0.	0.	
(23) DON YAEGER JR DIRECTOR	2.00	X					0.	0.	0.	
(24) DAVID WILLIAMS PRESIDENT AND CEO	45.00		X				503,193.	0.	21,202.	
(25) DAVID MULVIHILL VP & GENERAL COUNSEL	45.00		X				272,529.	0.	21,145.	
(26) PAUL MILLS VP OF DEVELOPMENT	45.00		X				219,208.	0.	16,799.	
1b Sub-total							994,930.	0.	59,146.	
c Total from continuation sheets to Part VII, Section A							1,607,785.	0.	129,404.	
d Total (add lines 1b and 1c)							2,602,715.	0.	188,550.	

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 17

	Yes	No
3 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	
4 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	
5 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
KPMG LLP 60 R. RIO SALADO PARKWAY, TEMPE, AZ 85281	ACCOUNTING SERVICES	1,610,564.
WEBBMASON PO BOX 62414, BALTIMORE, MD 21264	MARKETING SERVICES	1,294,428.
SOUTHWEST PUBLISHING & MAILING 4000 SE ADAMS, TOPEKA, KS 66603	PRINTING & POSTAGE SERVICES	1,087,393.
ALANIZ LLC 425 NORTH IRIS ST., MT. PLEASANT, IA 52641	PRINTING & IT SERVICES	739,588.
MS/MCC HIGHLAND, LLC PO BOX 749951, LOS ANGELES, CA 90074	PROPERTY MANAGEMENT	722,686.

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 30

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 VII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns					
	b	Membership dues					
	c	Fundraising events					
	d	Related organizations					
	e	Government grants (contributions)					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	63,925,217.			
	g	Noncash contributions included in lines 1a-1f: \$		4,026,595.			
	h	Total. Add lines 1a-1f		65,925,217.			
	Program Service Revenue	2 a	CHAPTER ASSESSMENTS	Business Code 561000	6,627,473.	6,627,473.	
b		ABLE CONFERENCE	561499	195,665.	195,665.		
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		6,823,138.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		639,727.		639,727.	
	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			
			20,484,198.				
b	Less: cost or other basis and sales expenses	17,462,297.					
c	Gain or (loss)	3,021,901.					
d	Net gain or (loss)		3,021,901.		3,021,901.		
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	b					
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	b					
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	b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
11 a	REBATES	900099	575,357.	575,357.			
b	CENTRAL FINANCIAL SVS	541200	399,328.	399,328.			
c	LIST RENTAL INCOME	541500	126,960.		126,960.		
d	All other revenue	900099	145,783.	145,783.			
e	Total. Add lines 11a-11d		1,247,428.				
12	Total revenue. See instructions.		77,717,411.	7,943,606.	0.	3,848,588.	

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 6b, 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 governments and organizations in the United States. See Part IV, line 21	44,798,889.	44,798,889.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	218,684.	218,684.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	21,195.	21,195.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,219,259.	619,528.	1,200,264.	399,467.
6 Compensation not included above, to disqualified persons (as defined under section 4958(b)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,976,502.	3,942,952.	2,946,442.	2,087,108.
8 Pension plan accruals and contributions (include section 401(k) and 408(b) employer contributions)	301,324.	132,590.	101,753.	66,981.
9 Other employee benefits	818,972.	320,790.	319,490.	178,692.
10 Payroll taxes	730,557.	315,203.	250,495.	164,859.
11 Fees for services (non-employees):				
a Management				
b Legal	46,279.	17,008.	28,648.	623.
c Accounting	1,591,542.	1,301,152.	290,390.	
d Lobbying				
e Professional fundraising services. See Part V, line 17	1,188,354.			1,188,354.
f Investment management fees	158,384.		158,384.	
g Other (if line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	1,898,764.	1,392,304.	321,047.	185,413.
12 Advertising and promotion	760,961.	355,895.	87,824.	317,242.
13 Office expenses	2,802,573.	1,028,441.	504,494.	1,269,638.
14 Information technology	501,889.	207,480.	125,126.	169,283.
15 Royalties				
16 Occupancy	566,968.	217,964.	198,952.	150,052.
17 Travel	698,497.	465,644.	271,012.	161,841.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,164,519.	865,740.	230,348.	68,431.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	701,251.	284,023.	245,438.	171,790.
23 Insurance	636,778.	532,893.	75,572.	28,323.
24 Other expenses. Itemize expenses not covered above. (If list miscellaneous expenses on line 24e, if line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PRINTING AND POSTAGE	3,235,225.	1,171,518.	388,970.	1,674,737.
b ASSOCIATION DUES	248,365.	183,535.	13,337.	53,073.
c CREDIT CARD DISCOUNTS	190,249.			190,249.
d BANK FEES/PAYROLL FEES	176,945.		87,494.	89,451.
e All other expenses	148,171.	21,680.	115,202.	11,289.
25 Total functional expenses. Add lines 1 thru 24e	75,002,696.	58,415,118.	7,960,682.	8,626,896.
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 509-S (ASC 958-720)	6,301,513.	2,368,738.	783,278.	3,149,495.

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	3,737,103.	1	4,174,743.
	2	Savings and temporary cash investments	1,387,427.	2	2,369,558.
	3	Pledges and grants receivable, net	5,521,811.	3	5,186,310.
	4	Accounts receivable, net	372,505.	4	2,376,522.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part I of Schedule L		5	0.
	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 I of Sch L		6	0.
	7	Notes and loans receivable, net		7	0.
	8	Inventories for sale or use		8	0.
	9	Prepaid expenses and deferred charges	519,295.	9	680,922.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	5,115,272.		
		10a			
	b	Less: accumulated depreciation	2,753,374.	10b	
		10c	2,143,247.		2,359,898.
	11	Investments - publicly traded securities	35,384,857.	11	38,554,237.
	12	Investments - other securities. See Part IV, line 11		12	0.
	13	Investments - program-related. See Part IV, line 11		13	0.
14	Intangible assets		14	0.	
15	Other assets. See Part IV, line 11	541,533.	15	565,859.	
16	Total assets. Add lines 1 through 15 (must equal line 34)	49,808,079.	16	54,288,049.	
Liabilities	17	Accounts payable and accrued expenses	2,071,749.	17	3,054,208.
	18	Grants payable		18	0.
	19	Deferred revenue	1,064,345.	19	878,387.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part V 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 I 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	5,667,214.	25	5,441,850.
	26	Total liabilities. Add lines 17 through 25	8,803,309.	26	9,354,445.
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	26,118,339.	27	29,082,272.
	28	Temporarily restricted net assets	5,865,245.	28	7,254,456.
	29	Permanently restricted net assets	9,021,186.	29	8,595,576.
	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	Total net assets or fund balances	41,004,770.	33	44,933,604.
	34	Total liabilities and net assets/fund balances	49,808,079.	34	54,288,049.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	77,717,411.
2	Total expenses (must equal Part IX, column (A), line 25)	2	75,002,696.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,714,715.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	41,004,770.
5	Net unrealized gains (losses) on investments	5	1,245,511.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-31,392.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	44,933,604.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? 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. Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? 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	X	
c	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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	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	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 (2013)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization MAKE A WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

- The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)
- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
 - 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule F.)
 - 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
 - 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
 - 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
 - 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
 - 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
 - 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
 - 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
 - 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
 - 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11a through 11h.
 - a Type I b Type II c Type III - Functionally integrated d Type III - Non functionally integrated
 - e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
 - f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box: _____
 - g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 11g(i)		
(ii) A family member of a person described in (i) above? 11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? 11g(iii)		
 - h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (describe on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2013

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	54,866,684.	58,712,923.	57,705,424.	58,854,635.	65,925,217.	296,064,883.
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	54,866,684.	58,712,923.	57,705,424.	58,854,635.	65,925,217.	296,064,883.
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)						44,443,655.
6 Public support. Subtract line 5 from line 4.						251,621,228.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	54,866,684.	58,712,923.	57,705,424.	58,854,635.	65,925,217.	296,064,883.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	701,370.	665,310.	656,566.	680,427.	699,727.	3,403,600.
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 IV.)	75,602.	376,754.	511,578.	664,959.	1,247,429.	2,876,222.
11 Total support. Add lines 7 through 10						302,344,705.
12 Gross receipts from related activities, etc. (see instructions)					12	28,892,060.
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						▶

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	83.22	%
15 Public support percentage from 2012 Schedule A, Part II, line 4	15	82.42	%
16a 33 1/3% support test - 2013. 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 - 2012. 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	▶		
17a 10% -facts-and-circumstances test - 2013. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	▶		
b 10% -facts-and-circumstances test - 2012. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	▶		
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	▶		

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 8						
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 IV.)						
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 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2013.** 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 - 2012.** 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 **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.
 Also complete this part for any additional information. (See instructions).

PART II, LINE 10 - OTHER INCOME

DESCRIPTION	2009	2010	2011	2012	2013
OTHER INCOME	\$4	\$10,191	\$18,854	\$88,780	\$145,703
LIST RENTAL	\$32,370	\$149,638	\$183,830	\$158,437	\$126,960
REBATES	\$43,228	\$216,925	\$250,590	\$277,959	\$575,375
CENTRAL FINANCIAL SVS	-0-	-0-	\$58,304	\$139,684	\$399,328
TOTAL	\$75,602	\$376,754	\$511,578	\$664,859	\$1,247,429

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ 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.

OMB No. 1545-0047

2013

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

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

Caution. 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) (2013).

Name of organization MAKE A-WISE FOUNDATION OF AMERICA	Employer identification number 86-0481941
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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	<hr/> <hr/> <hr/>	\$ 10,381,464.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 2,041,839.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 1,530,238.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 1,524,569.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
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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 MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 85-0481941
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Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. 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. (For this information only.) ▶ \$ _____
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

(e) Transfer of gift	
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

(e) Transfer of gift	
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

(e) Transfer of gift	
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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ 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

OMB No. 1545-0047

2013
Open to Public Inspection

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 contributions to (during year)		
3 Aggregate 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 V, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply):

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 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

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(f)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 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.

1a 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.

b 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) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 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 Revenues included in Form 990, Part VII, 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:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? 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	9,922,305.	8,826,821.	6,706,212.	4,109,663.	2,494,404.
b Contributions	73,913.	738,465.	1,875,317.	2,382,073.	1,553,987.
c Net investment earnings, gains, and losses	1,292,811.	623,438.	349,891.	254,075.	72,872.
d Grants or scholarships	0.	0.	0.	0.	0.
e Other expenditures for facilities and programs	696,179.	266,419.	104,599.	39,000.	12,000.
f Administrative expenses					
g End of year balance	10,592,856.	9,922,305.	8,826,821.	6,706,212.	4,109,563.

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

- a Board designated or quasi-endowment .00 %
- b Permanent endowment 100.00 %
- c Temporarily restricted endowment .00 %

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:

	Yes	No
(i) unrelated organizations		X
(ii) related organizations		X
b If "Yes" to 3a(i), 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 V, 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		818,935.	326,091.	492,845.
d Equipment		2,344,209.	1,959,140.	385,069.
e Other		1,952,127.	470,143.	1,481,984.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				2,359,898.

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)		
Total. (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)		
Total. (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)	
Total. (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	5,231,277.
(3) PROV FOR SPLIT INT AGREEMENTS	216,573.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	5,441,850.

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 V, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	88,753,885.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a	1,245,511.	
b	Donated services and use of facilities	2b	9,947,584.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	1,763.	
e	Add lines 2a through 2d	2e		11,194,858.
3	Subtract line 2e from line 1		3	77,559,027.
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	158,384.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		158,384.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	77,717,411.

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

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

1	Total expenses and losses per audited financial statements		1	84,836,028.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	9,947,584.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	44,132.	
e	Add lines 2a through 2d	2e		9,991,716.
3	Subtract line 2e from line 1		3	74,844,312.
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	158,384.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		158,384.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	75,002,696.

Part XIII Supplemental Information.

Provide the descriptions required for Part I, 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 X, 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 WISE ENDOWMENT FUNDS ARE 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 SEC. 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

Part XIII Supplemental Information (continued)

TAX PROVISION HAS 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, 2014.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

NET REVENUE OF CONSOLIDATED ORGANIZATIONS	1,763.
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PART XII, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS	31,395.
NET EXPENSE OF CONSOLIDATED ORGANIZATIONS	12,737.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	44,132.

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	21,195	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 1

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) 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) Yes No

Schedule F (Form 990) 2013

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)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2013

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.

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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 a 1 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) Do 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	12,175.	8,085.	4,090.
CONVIO, INC. - 11501 DOMAIN DRIVE, STE 200, AUSTIN, TX	E-MAIL HOSTING		X	0.	135,630.	0.
DEVELOPMENT GUILD/DCI, INC. - 233 HARVARD ST, STE 107,	FUNDRAISING COUNSEL		X	0.	76,104.	0.
GRENZEBACH GLIER ASSOC INC - 401 N. MICHIGAN AVE., STE.	ENDOWMENT CONSULTING		X	0.	16,270.	0.
KEY ACQUISITION PARTNERS - 2525 RIVA RD., STE 104,	E-MILES DONOR ACQUISITION		X	0.	23,722.	0.
THOMPSON HABIB DENISON 80 HAYDEN AVENUE, SUITE 300,	DIRECT MAIL CAMPAIGN		X	0.	600,000.	0.
TRUE NORTH, INC. 630 THIRD AVENUE, 12TH FLOOR, NEW YORK,	DIGITAL FUNDRAISING CAMPAIGN		X	0.	328,543.	0.
Total				12,175.	1,188,354.	4,090.

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 operates gaming activities: _____
 a Is the organization licensed to operate 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 operate 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 operated in:

13a	The organization's facility	%
13b	An outside facility	%
- 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 II, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE G, PART I, LINE 23, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(1) NAME OF FUNDRAISER: MOBILE ACCORD

(1) ADDRESS OF FUNDRAISER:

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

(1) NAME OF FUNDRAISER: CONVIO, INC.

(1) ADDRESS OF FUNDRAISER: 11501 DCHAMN DRIVE, STE 200, AUSTIN, TX 78758

Part IV Supplemental Information (continued)

(I) NAME OF FUNDRAISER: DEVELOPMENT GUILD/DOI, INC.

(1) ADDRESS OF FUNDRAISER: 233 HARVARD ST, STE 107, BROOKLINE, MA 02446

(I) NAME OF FUNDRAISER: GRENZEBACH GLIER ASSOC INC

(1) ADDRESS OF FUNDRAISER:

401 N. MICHIGAN AVE., STE. 2800, CHICAGO, IL 60611

(I) NAME OF FUNDRAISER: KEY ACQUISITION PARTNERS

(1) ADDRESS OF FUNDRAISER: 2525 RIVA RD., STE 104, ANNAPOLIS, MD 21401

(I) NAME OF FUNDRAISER: TROMPSON HABIB DENISON

(1) ADDRESS OF FUNDRAISER:

80 HAYDEN AVENUE, SUITE 300, LEXINGTON, MA 02421

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

(1) ADDRESS OF FUNDRAISER:

630 THIRD AVENUE, 12TH FLOOR, NEW YORK, NY 10017

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

WITH THE EXCEPTION OF MOBILE ACCORD, THE 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.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**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.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047
2013
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 Governments and Organizations in the United States. 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 COOBYN CREST DRIVE, SUITE 200 BIRMINGHAM, AL 35209	63-0943675	501(C)(3)	701,796.	52,352.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF ALASKA & WASHINGTON 5-1 1ST AVENUE, #520 SEATTLE, WA 98104	92-1129433	501(C)(3)	1,178,364.	240,692.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF ARIZONA 711 E. NORTHERY AVENUE PHOENIX, AZ 85020	86-0409636	501(C)(3)	812,779.	64,700.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)	1,026,806.	30,117.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF CENTRAL & SOUTH TEXAS 2224 WALSH TARBUN LANE, SUITE 200 AUSTIN, TX 78746	74-2357768	501(C)(3)	651,361.	44,084.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)	673,678.	85,017.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: **2.**

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

Schedule I (Form 990) (2013)

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 0416530	501(C)(3)	213,163.	41,479.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF CENTRAL NEW YORK 5005 CAMPUSWOOD DRIVE EAST SYRACUSE, NY 13057	42-2572086	501(C)(3)	303,028.	16,509.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)	632,642.	79,605.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF CONNECTICUT 126 MONROE TURNPIKE TROMBULL, CT 06611	22 2710919	501(C)(3)	821,330.	78,801.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF EAST TENNESSEE 510 SOUTH WILLOW STREET CHATTANOOGA, TN 37404	58-1799549	501(C)(3)	174,419.	9,054.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)	445,787.	25,215.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF GEORGIA 1775 THE EXCHANGE SE, SUITE 200 ATLANTA, GA 30379	58-2146828	501(C)(3)	1,091,044.	129,157.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF GREATER BAY AREA 55 HAWTHORNE STREET, 8TH FLOOR SAN FRANCISCO, CA 94105	94-2959481	501(C)(3)	991,376.	107,204.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)	1,174,728.	57,937.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 GREATER PENNSYLVANIA & WEST VIRGINIA - THE GULF TOWER, 707 GRANT STREET, 37TH FLOOR - PITTSBURGH, PA 15219	25-1464177	501(C)(3)	790,485.	168,759.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF GREATER VIRGINIA 2810 N. PARHAM ROAD, SUITE 302 RICHMOND, VA 23294	54-1429614	501(C)(3)	852,579.	41,456.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF GOAM 590 SOUTH MARINE CORPS DRIVE, INT. TRADE CTR, STE 125 TAMUING, CU 96913			61,258.	11,382.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF HAWAII PO BOX 1877 HONOLULU, HI 96805	99-0220777	501(C)(3)	806,419.	22,536.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)	512,987.	21,434.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF IDAHO 4355 EMERALD STREET, SUITE 280 BOISE, ID 83706	82-0408150	501(C)(3)	177,441.	23,043.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)	1,916,551.	181,924.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF INTERNATIONAL 4742 N. 24TH STREET, SUITE 400 PHOENIX, AZ 85016	86-0726985	501(C)(3)	408,193.	7,030.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF IOWA 3024 104TH STREET URBANDALE, IA 50322	42-1310520	501(C)(3)	231,279.	43,689.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS

Part I 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	48-0984820	501(C)(3)	144,001.	25,069.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MAINE 477 CONGRESS STREET, SUITE M1 PORTLAND, ME 04101	01 0477512	501(C)(3)	190,705.	21,217.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)	1,168,761.	141,750.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)	2,079,472.	137,486.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)	955,870.	107,412.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)	1,623,772.	85,511.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)	443,009.	11,968.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF THE MID-SOUTH 7780 MORIAH WOODS BLVD., SUITE 10 MEMPHIS, TN 38117	62-1253153	501(C)(3)	405,077.	35,515.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)	969,927.	277,453.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, SUITE RIDGELAND, MS 39157	64-0730362	501(C)(3)	264,990.	25,264.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MISSOURI 600 KELLWOOD PARKWAY CHESTERFIELD, MO 63017	43-1550697	501(C)(3)	835,616.	66,569.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MONTANA 175 N. 27TH STREET, SUITE 1214 BILLINGS, MT 59101	36-3382957		73,968.	26,954.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NEBRASKA 11336 ARBOR STREET OMAHA, NE 68144	47-0671096	501(C)(3)	177,337.	35,976.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)	321,421.	7,599.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NEW JERSEY 1347 FERRINEVILLE ROAD MONROE TOWNSHIP, NJ 08831	22-2488495	501(C)(3)	1,749,903.	75,473.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NEW MEXICO 144 LOUISIANA BLVD NE ALBUQUERQUE, NM 87108	85-0347088	501(C)(3)	204,527.	6,552.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)	114,392.	5,966.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NORTH TEXAS 6655 DESEO IRVING, TX 75019	75-1889666	501(C)(3)	1,271,538.	99,694.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 NORTHEAST NEW YORK ONE MUSTANG DRIVE COROES, NY 12047	14-1703503	501(C)(3)	97,840.	13,038.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NORTHEASTERN CALIFORNIA AND NORTHERN NEVADA - 2800 CLUB CENTER DRIVE SACRAMENTO, CA 95835	68-0027351	501(C)(3)	486,839.	21,141.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF OHIO, KENTUCKY, & INDIANA 2545 FARMERS DRIVE, SUITE 300 COLUMBUS, OH 43235	34 1471171	501(C)(3)	2,154,641.	252,183.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF OKLAHOMA 5201 NORTH SHARTEL AVENUE OKLAHOMA CITY, OK 73118	73 1176743	501(C)(3)	32,795.	29,569.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF ORANGE COUNTY & INLAND EMPIRE - 3230 FL CAMINO REAL, SUITE 100 - IRVINE, CA 92602	33-0036556	501(C)(3)	1,408,845.	41,384.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF OREGON 2000 SW 1ST AVENUE, SUITE 410 PORTLAND, OH 97201	82-0385049	501(C)(3)	435,651.	124,539.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)	757,489.	42,072.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)	70,085.	13,367.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF THE RIO GRANDE VALLEY ONE PARK PLACS, SUITE 405 MCALLEN, TX 78503	74 2850325	501(C)(3)	73,613.	11,625.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS

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 SAN DIEGO 2440 HOTEL CIRCLE NORTH, SUITE 200 SAN DIEGO, CA 92108	33-0039466	501(C)(3)	475,613.	73,629.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF SOUTH CAROLINA 225 SOUTH PLEASANTBURG DRIVE, B8 GREENVILLE, SC 29607	57-0786119	501(C)(3)	576,195.	50,261.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF SOUTH DAKOTA 1400 WEST 17TH STREET SIOUX FALLS, SD 57104	46-0375953	501(C)(3)	94,705.	72,709.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)	1,203,520.	88,311.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF SOUTHERY NEVADA 5105 S. DURANGO DRIVE, SUITE 100 LAS VEGAS, NV 89113	88-0371088	501(C)(3)	308,062.	5,274.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF SUFFOLK COUNTY 1 COMAC LOOP, SUITE 1A1 ROCKYHONKON, NY 11779	11-2668969	501(C)(3)	353,353.	6,240.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF TEXAS GULF COAST & LOUISIANA - 12625 SOUTHWEST FREEMWAY - STAFFORD, TX 77477	76-0116615	501(C)(3)	905,502.	49,382.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)	372,542.	24,184.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF UTAH 771 EAST WINCHESTER MURRAY, UT 84107	74-2392822	501(C)(3)	399,498.	34,651.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 VERMONT 100 DORSET STREET, SUITE 14 SOUTH BURLINGTON, VT 05403	03-0323013	501(C)(3)	80,002.	14,527.FMV		TRAVEL, M & R, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF WISCONSIN 13195 WEST HAMPTON AVENUE BUTLER, WI 53007	39-1543541	501(C)(3)	576,182.	65,493.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF WYOMING PO BOX 273 CASPER, WY 82606	83-0276233	501(C)(3)	67,209.	5,687.FMV		TRAVEL, M & E, SUPPLIES	FUNDING FOR OPERATIONS

Part III Grants and Other Assistance to Individuals in the United States. 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
WISHES GRANTED	42	218,684.	0.		

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

Part IV Supplemental Information

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 J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2013

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. ▶ See separate instructions.

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

Part I Questions Regarding Compensation

	Yes	No
1a 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. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
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	1b	
2 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?	2	
3 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. <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 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: a Receive a severance payment or change-of-control payment? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? c Participate in, or receive payment from, an equity based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4a 4b 4c	X X
5 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: a The organization? b Any related organization? If "Yes" to line 5a or 5b, describe in Part III.	5a 5b	X X
6 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: a The organization? b Any related organization? If "Yes" to line 6a or 6b, describe in Part III.	6a 6b	X X
7 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	7	X
8 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	8	X
9 If "Yes" to line 6, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2013

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 4A:

WARREN KROMPF WAS PAID \$74,873 IN 2013 AS A SEVERANCE

PAYMENT.

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

2013

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

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

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	43	187,968.	AVERAGE MARKET VALUE	
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	1,691	2,582,342.	RESALE VALUE	
26	Other (TOYS)	X	41,018	601,258.	RESALE VALUE	
27	Other (GIFT CARDS)	X	1,920	207,329.	RESALE VALUE	
28	Other (SPAS)	X	23	167,739.	RESALE VALUE	
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	0		
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 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?				Yes	No
30a						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?				Yes	No
31					x	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?				Yes	No
32a					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) (2013)

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:

WWE TICKET

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 791

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 74581.

(D) METHOD OF DETERMINING REVENUE: RESALE VALUE

LODGING

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 219

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 68165.

(D) METHOD OF DETERMINING REVENUE: RESALE VALUE

TRAVEL VOUCHERS

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 9

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 45000.

(D) METHOD OF DETERMINING REVENUE: RESALE VALUE

AIRLINE REWARD POINTS

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 1868431

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 28225.

(D) METHOD OF DETERMINING REVENUE: RESALE VALUE

ESPECIAL NEEDS

(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 = 44

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 27774.

(D) METHOD OF DETERMINING REVENUE: RESALE VALUE

PAINT

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 471

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 19712.

(D) METHOD OF DETERMINING REVENUE: RESALE VALUE

FOOD COUPONS

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 1108

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 10290.

(D) METHOD OF DETERMINING REVENUE: RESALE VALUE

ICE CREAM

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 24

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 5712.

(D) METHOD OF DETERMINING REVENUE: RESALE VALUE

SCHEDULE M, PART I, COLUMN (B):

THE ORGANIZATION IS REPORTING IN COLUMN (B) A COMBINATION

OF BOTH THE NUMBER OF CONTRIBUTIONS AND THE NUMBER OF ITEMS RECEIVED.

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

Multiple horizontal lines for supplemental information.

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

OMB No. 1545-0047

2013

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

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 255,000 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 FULFILLMENT 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

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

Schedule O (Form 990 or 990-EZ) (2013)

3322:1
39-04-13

Name of the organization MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
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REGARDLESS OF THE CHILD'S RACE, 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
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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 2013 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

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

FOUNDATION'S COMPENSATION AND MANAGEMENT DEVELOPMENT COMMITTEES AND EXECUTIVE COMMITTEE (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, NE
 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 WEB SITE ([HTTP://WISH.ORG/ABOUT/MANAGING OUR FUNDS](http://wish.org/about/managing_our_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	-31,395.
ROUNDING	3.
TOTAL TO FORM 990, PART XI, LINE 9	31,392.

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35a, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public
Inspection

Name of the organization

MAKE A WISH FOUNDATION OF AMERICA

Employer identification number
86-0481941

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 513(c)(13) control entity?	
						Yes	No
MAW OF TEXAS PLAINS - 75 1966883 411 S FILLMORE ST AMARILLO, TX 79101	WISH GRANTING	TEXAS	501(C)3	LINE 7: 501(B)(1)(A) NAME			X

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

Schedule R (Form 990) 2013

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
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s 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)				
(2)				
(3)				
(4)				
(5)				
(6)				

Application for Extension of Time To File an Exempt Organization Return

(Rev. January 2014)
Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only
All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. Make-A-Wish Foundation of America	Employer identification number (EIN) or 66-0481941
	Number, street, and room or suite no. If a P.O. box, see instructions. 4742 N. 24th Street, Suite 400	Social security number (SSN)
	City, town or post office, state and ZIP code. For a foreign address, see instructions. Phoenix, Arizona 85016	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ▶ **Paul R. Mehlfors, Chief Financial Officer / Treasurer**

Telephone No. ▶ **602-792-3229** Fax No. ▶ **602-279-0855**

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **April 15**, 20 **15**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year 20 ____ or

▶ tax year beginning **September 1**, 20 **13**, and ending **August 31**, 20 **14**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.