

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2017

Open to Public Inspection

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2017 calendar year, or tax year beginning SEP 1, 2017 **and ending** AUG 31, 2018

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization MAKE-A-WISH FOUNDATION OF AMERICA		D Employer identification number 86-0481941
	Doing business as		E Telephone number 602-279-9474
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	1702 E HIGHLAND AVE. PHOENIX, AZ 85016		400
F Name and address of principal officer: RICHARD DAVIS 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? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.WISH.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 1983
			M State of legal domicile: AZ

Part I Summary

Activities & Governance	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 2017 (Part V, line 2a)	5	271
	6 Total number of volunteers (estimate if necessary)	6	70
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	-340,824.
b Net unrelated business taxable income from Form 990-T, line 34	7b	-236,455.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	85,850,746.	82,706,985.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,212,278.	8,707,460.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,912,135.	1,747,281.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,066,540.	3,747,655.
		99,041,699.	96,909,381.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	55,981,196.	55,097,314.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	17,955,322.	21,216,652.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	3,274,954.	3,079,492.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 12,807,461.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17,482,398.	22,401,350.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	94,693,870.	101,794,808.	
19 Revenue less expenses. Subtract line 18 from line 12	4,347,829.	-4,885,427.	
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)	73,917,400.	77,553,013.
	22 Net assets or fund balances. Subtract line 21 from line 20	26,716,298.	34,221,518.
		47,201,102.	43,331,495.

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	Date			
	MAUREEN MUSSELMAN, VP & CFO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name CHRISTINE KAWECKI	Preparer's signature <i>Christine Kaweck</i>	Date 07/12/19	Check if self-employed <input type="checkbox"/>	PTIN P00743140
	Firm's name ▶ DELOITTE TAX LLP	Firm's EIN ▶ 86-1065772	Phone no. 516-918-7000		
	Firm's address ▶ TWO JERICHO PLAZA JERICHO, NY 11753				

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.

4a (Code:) (Expenses \$ 75,597,652. including grants of \$ 55,097,314.) (Revenue \$ 12,565,082.) 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 FY18, THE FOUNDATION DISTRIBUTED \$55 MILLION TO THE CHAPTERS TO GRANT WISHES. AS OF AUGUST 31, 2018, 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 75,597,652.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		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 defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</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? <i>If "Yes," complete Schedule L, Part III</i>		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? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		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? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		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 O contains a response or note to any line in this Part V

Input box for Schedule O check

Main table with columns for question number, description, and Yes/No checkboxes. Includes rows 1a-14b covering various IRS filing and tax compliance questions.

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

Check if Schedule O contains a response or note to any line in this Part VI [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?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b 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 CEO, 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 AK, AL, AR, AZ, 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, address, and telephone number of the person who possesses the organization's books and records: MAUREEN MUSSELMAN - 602-385-6906 1702 E HIGHLAND AVE., SUITE 400, PHOENIX, AZ 85016

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRENDA BATY CHAIR	3.00	X		X				0.	0.	0.
(2) DREW LAWTON CHAIR THROUGH 10/20/17	3.00	X						0.	0.	0.
(3) CARLA VERNON DIRECTOR THROUGH 10/20/17	2.00	X						0.	0.	0.
(4) CARLOS CATA DIRECTOR	2.00	X						0.	0.	0.
(5) CHRIS BEARD DIRECTOR	2.00	X						0.	0.	0.
(6) CONSTANCE WEAVER DIRECTOR	2.00	X						0.	0.	0.
(7) CORTNEY ERIN DIRECTOR	2.00	X						0.	0.	0.
(8) DAVID CLARK DIRECTOR	2.00	X						0.	0.	0.
(9) DERRICK HALL DIRECTOR	2.00	X						0.	0.	0.
(10) DOLF BERLE DIRECTOR	2.00	X						0.	0.	0.
(11) DON YAEGER DIRECTOR	2.00	X						0.	0.	0.
(12) DOUG ECKROTE DIRECTOR	2.00	X						0.	0.	0.
(13) GEORGE BARRIOS DIRECTOR	2.00	X						0.	0.	0.
(14) GJ HART DIRECTOR	2.00	X						0.	0.	0.
(15) JAMES WILKINSON DIRECTOR	2.00	X						0.	0.	0.
(16) JOAQUIN HIDALGO DIRECTOR	2.00	X						0.	0.	0.
(17) LESLIE BERLAND DIRECTOR	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) LINDA RUTHERFORD DIRECTOR	2.00	X					0.	0.	0.	
(19) MATTHEW SCHUYLER DIRECTOR THROUGH 10/20/17	2.00	X					0.	0.	0.	
(20) NANCY VITALE DIRECTOR	2.00	X					0.	0.	0.	
(21) PETER BLATMAN DIRECTOR	2.00	X					0.	0.	0.	
(22) RANDY SLOAN DIRECTOR	2.00	X					0.	0.	0.	
(23) SHARLYN HESLAM DIRECTOR	2.00	X					0.	0.	0.	
(24) SPENCER NEUMANN DIRECTOR	2.00	X					0.	0.	0.	
(25) STEVEN IZEN DIRECTOR	2.00	X					0.	0.	0.	
(26) XAVIER WILLIAMS DIRECTOR	2.00	X					0.	0.	0.	
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							3,804,241.	0.	270,171.	
d Total (add lines 1b and 1c)							3,804,241.	0.	270,171.	

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 35

	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
TRUE NORTH, INC., 630 THIRD AVE., 12TH FLOOR, NEW YORK, NY 10017	MARKETING/ONLINE SERVICES	1,841,797.
WEBB MASON 10830 GILROY ROAD, BALTIMORE, MD 21031	MARKETING SERVICES	1,716,093.
SOUTHWEST PUBLISHING & MAILING 4000 SE ADAMS, TOPEKA, KS 66609	PRINTING & POSTAGE SERVICES	1,340,634.
CLIFTON LARSON ALLEN LLP 20 E. THOMAS RD, PHOENIX, AZ 85012-3111	ACCOUNTING SERVICES	1,322,623.
METASOFT TECH SOLUTIONS, 2195 W. CHANDLER BLVD, SUITE 100, CHANDLER, AZ 85224	IT SERVICES	1,039,550.

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 32

SEE PART VII, SECTION A CONTINUATION SHEETS

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 (check all that apply)						(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			
(27) BIPIN JAYARAJ CHIEF INFORMATION OFFICER	45.00			X				86,160.	0.	4,669.
(28) DAVID MULVIHILL VP & GENERAL COUNSEL	45.00			X				287,475.	0.	24,153.
(29) DAVID WILLIAMS PRESIDENT AND CEO THROUGH 10/2018	45.00			X				587,062.	0.	27,275.
(30) DEBORAH THOMPSON VP OF CHAPTER INITIATIVES	45.00			X				238,507.	0.	20,372.
(31) HOLLY THOMAS VP CORP ALLIANCES FROM 8/18	45.00			X				0.	0.	0.
(32) JANELL HOLAS VP OF BRAND & MARKETING	45.00			X				68,435.	0.	6,453.
(33) KATHLEEN FORSHEY VP CORP ALLIANCES THRU 10/18	45.00			X				261,512.	0.	18,795.
(34) LESLIE MOTTER CHIEF OPERATING OFFICER	45.00			X				318,180.	0.	20,562.
(35) MAUREEN MUSSELMAN CFO FROM 8/20/18	45.00			X				0.	0.	0.
(36) PAUL MEHLHORN CFO THROUGH 5/4/18	45.00			X				243,750.	0.	17,888.
(37) RYAN HEGSETH VP OF STRATEGIC PLANNING	45.00			X				160,939.	0.	9,105.
(38) THOMAS PARKER CHIEF HUMAN RESOURCES OFFICER	45.00			X				192,678.	0.	16,641.
(39) TODD SHELLENBERGER VP OF DEVELOPMENT	45.00			X				248,962.	0.	19,183.
(40) TREVOR VIGFUSSON CFO FROM 1/2018 TO 9/2018	45.00			X				0.	0.	0.
(41) FRANCES HALL INTERIM VP OF CHAPTER ADVANCEMENT	45.00			X				121,102.	0.	14,373.
(42) JEFFREY PICK DIR. OF IT DEV. THROUGH 5/2018	45.00					X		133,305.	0.	15,105.
(43) JONATHAN SMITH DIRECTOR OF BRAND MARKETING	45.00					X		143,476.	0.	14,150.
(44) PATRICIA CLEMENCY DIVERSITY & DEV OFFICER THRU 8/2018	45.00					X		206,792.	0.	10,102.
(45) REBECCA COONER DIR. OF MEDICAL AFFAIRS THRU 6/2018	45.00					X		143,823.	0.	10,655.
(46) STACY OWEN DIRECTOR OF CORPORATE ALLIANCE	45.00					X		145,543.	0.	14,471.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	82,706,985.				
	g Noncash contributions included in lines 1a-1f: \$		4,741,900.				
	h Total. Add lines 1a-1f		82,706,985.				
Program Service Revenue	2 a CHAPTER ASSESSMENTS	Business Code					
		561000	8,393,543.	8,393,543.			
	b CONFERENCE REVENUE	561499	241,925.	241,925.			
	c TRAINING REVENUE	611430	71,992.	71,992.			
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f		8,707,460.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		689,824.			689,824.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	895,710.				
		(ii) Personal					
		b Less: rental expenses	1,274,151.				
		c Rental income or (loss)	-378,441.				
	d Net rental income or (loss)		-378,441.		-340,824.	-37,617.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	11,637,304.				
		(ii) Other					
		b Less: cost or other basis and sales expenses	10,394,686.	185,161.			
		c Gain or (loss)	1,242,618.	-185,161.			
	d Net gain or (loss)		1,057,457.			1,057,457.	
	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 CENTRALIZED SERVICES		541200	2,988,715.	2,988,715.			
	b REBATES & ROYALTIES	900099	762,305.	762,305.			
	c LIST RENTAL INCOME	541800	268,474.		268,474.		
	d All other revenue	900099	106,602.	106,602.			
e Total. Add lines 11a-11d			4,126,096.				
12 Total revenue. See instructions.			96,909,381.	12,565,082.	-340,824.	1,978,138.	

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	54,999,009.	54,999,009.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	98,305.	98,305.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	4,078,135.	1,654,840.	1,701,910.	721,385.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	38,356.		38,356.	
7 Other salaries and wages	13,801,378.	5,862,086.	5,195,733.	2,743,559.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	519,879.	218,506.	173,535.	127,838.
9 Other employee benefits	1,622,181.	724,591.	598,479.	299,111.
10 Payroll taxes	1,156,723.	532,922.	384,905.	238,896.
11 Fees for services (non-employees):				
a Management				
b Legal	31,667.	13,583.	18,084.	
c Accounting	1,499,479.	1,439,676.	59,803.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	3,079,492.			3,079,492.
f Investment management fees	189,601.		189,601.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	6,832,880.	4,139,109.	1,381,445.	1,312,326.
12 Advertising and promotion	760,028.	351,144.	130,534.	278,350.
13 Office expenses	2,991,404.	1,042,554.	725,238.	1,223,612.
14 Information technology	364,751.	112,119.	81,025.	171,607.
15 Royalties				
16 Occupancy	1,252,340.	321,973.	761,650.	168,717.
17 Travel	1,205,990.	607,932.	350,897.	247,161.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,269,121.	880,310.	306,437.	82,374.
20 Interest	176,159.		176,159.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,008,714.	479,120.	381,572.	148,022.
23 Insurance	762,972.	691,431.	53,530.	18,011.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PRINTING AND POSTAGE	3,083,313.	1,282,546.	466,268.	1,334,499.
b BANK FEES	819,848.	12,540.	202,734.	604,574.
c ASSOCIATION DUES	153,083.	133,356.	11,800.	7,927.
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	101,794,808.	75,597,652.	13,389,695.	12,807,461.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)	6,350,992.	2,148,537.	657,970.	3,544,485.

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	6,585,078.	1	3,400,228.
	2 Savings and temporary cash investments	2,642,467.	2	18,407.
	3 Pledges and grants receivable, net	6,573,423.	3	7,460,565.
	4 Accounts receivable, net	1,267,752.	4	880,308.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	328,563.	8	140,967.
	9 Prepaid expenses and deferred charges	1,423,023.	9	1,248,857.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 30,027,814.		
	b Less: accumulated depreciation	10b 3,797,443.	15,817,053.	10c 26,230,371.
	11 Investments - publicly traded securities	37,591,343.	11	36,113,489.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,688,698.	15	2,059,821.
16 Total assets. Add lines 1 through 15 (must equal line 34)	73,917,400.	16	77,553,013.	
Liabilities	17 Accounts payable and accrued expenses	4,372,476.	17	5,336,124.
	18 Grants payable		18	
	19 Deferred revenue	372,841.	19	182,855.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	15,000,000.	23	20,000,000.
	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	6,970,981.	25	8,702,539.
	26 Total liabilities. Add lines 17 through 25	26,716,298.	26	34,221,518.
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	27,508,874.	27	20,898,167.
	28 Temporarily restricted net assets	9,920,690.	28	12,306,386.
	29 Permanently restricted net assets	9,771,538.	29	10,126,942.
	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	47,201,102.	33	43,331,495.	
34 Total liabilities and net assets/fund balances	73,917,400.	34	77,553,013.	

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	96,909,381.
2	Total expenses (must equal Part IX, column (A), line 25)	2	101,794,808.
3	Revenue less expenses. Subtract line 2 from line 1	3	-4,885,427.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	47,201,102.
5	Net unrealized gains (losses) on investments	5	640,769.
6	Donated services and use of facilities	6	450,844.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-75,793.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	43,331,495.

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 <input type="checkbox"/> 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: <input type="checkbox"/> 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 checked="" type="checkbox"/> Separate basis <input 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** (2017)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

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

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 12, 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).
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).
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).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 X 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).
8 A community trust described in section 170(b)(1)(A)(vi).
9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture.
10 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...
11 An organization organized and operated exclusively to test for public safety.
12 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).
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s)...
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s)...
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s)...
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated...
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	65,925,217.	70,369,626.	79,624,407.	85,850,746.	82,706,985.	384,476,981.
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	65,925,217.	70,369,626.	79,624,407.	85,850,746.	82,706,985.	384,476,981.
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)						46,034,925.
6 Public support. Subtract line 5 from line 4.						338,442,056.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	65,925,217.	70,369,626.	79,624,407.	85,850,746.	82,706,985.	384,476,981.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	699,727.	669,189.	672,839.	1,599,929.	1,585,534.	5,227,218.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,247,446.	1,386,965.	1,993,144.	3,374,062.	4,126,095.	12,127,712.
11 Total support. Add lines 7 through 10						401,831,911.
12 Gross receipts from related activities, etc. (see instructions)					12	39,994,037.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	84.22 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	83.94 %
16a 33 1/3% support test - 2017. 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 - 2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 10 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2017. 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 - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Schedule A (Form 990 or 990-EZ) 2017

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME:

DESCRIPTION	2013	2014	2015	2016	2017
OTHER REVENUE	\$145,783	\$112,113	\$154,016	\$186,115	\$106,602
LIST RENTAL	\$126,960	\$189,457	\$304,070	\$236,971	\$268,473
REBATES	\$575,375	\$531,845	\$739,458	\$749,750	\$762,305
CENTRALIZED SRV.	\$399,328	\$553,550	\$795,600	\$2,201,226	\$2,988,715
TOTAL	\$1,247,446	\$1,386,965	\$1,993,144	\$8,666,477	\$4,126,095

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.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

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, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

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

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

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

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't 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 doesn't 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) (2017)

Name of organization MAKE-A-WISH 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/>	\$ 9,021,014.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 2,297,023.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 1,930,298.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 1,711,702.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ 1,965,328.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (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
3	GIFT CARDS _____ _____ _____	\$ 124,000.	08/31/18
5	GIFT CARDS _____ _____ _____	\$ 2,900.	08/31/18
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(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" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2017

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" on Form 990, Part IV, line 6.

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

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, 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 a 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 7/25/06, 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?

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

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" on 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) Revenue included on 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 Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2017

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

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

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

Part V Endowment Funds. Complete if the organization answered "Yes" on 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	11,943,786.	11,526,362.	10,645,282.	10,592,856.	9,922,305.
b Contributions	325,783.	378,203.	778,680.	517,779.	73,919.
c Net investment earnings, gains, and losses	891,220.	936,753.	486,101.	-315,702.	1,292,811.
d Grants or scholarships					
e Other expenditures for facilities and programs	298,729.	897,532.	383,701.	149,651.	696,179.
f Administrative expenses					
g End of year balance	12,862,060.	11,943,786.	11,526,362.	10,645,282.	10,592,856.

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

- a Board designated or quasi-endowment _____ %
- b Permanent endowment 78.74 %
- c Temporarily restricted endowment 21.26 %

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

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

- (i) unrelated organizations
- (ii) related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,000,000.		2,000,000.
b Buildings		21,096,342.	881,443.	20,214,899.
c Leasehold improvements				
d Equipment		2,687,135.	932,531.	1,754,604.
e Other		4,244,337.	1,983,469.	2,260,868.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				26,230,371.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on 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" on 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" on 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" on 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	8,245,768.
(3) PROVISION FOR SPLIT INTEREST AGREEMENT	456,771.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	8,702,539.

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" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	130,948,140.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	640,769.
b	Donated services and use of facilities	2b	34,032,956.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	34,673,725.
3	Subtract line 2e from line 1	3	96,274,415.
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	189,601.
b	Other (Describe in Part XIII.)	4b	445,365.
c	Add lines 4a and 4b	4c	634,966.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	96,909,381.

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

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

1	Total expenses and losses per audited financial statements	1	136,232,730.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	33,582,112.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	1,349,944.
e	Add lines 2a through 2d	2e	34,932,056.
3	Subtract line 2e from line 1	3	101,300,674.
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	189,601.
b	Other (Describe in Part XIII.)	4b	304,533.
c	Add lines 4a and 4b	4c	494,134.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	101,794,808.

Part XIII Supplemental Information.

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

PART V, LINE 4:

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

PART X, LINE 2:

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

Part XIII Supplemental Information (continued)

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

MANAGEMENT BELIEVES THAT NO UNCERTAIN TAX POSITIONS EXIST FOR THE FOUNDATION AT AUGUST 31, 2018 AND 2017. THE FOUNDATION FILES INCOME TAX RETURNS IN THE U.S. FEDERAL JURISDICTION AND ARIZONA JURISDICTION.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

EXPENSES ASSOCIATED WITH BUILDING RENTAL INCOME	-1,274,151.
BUILDING CAMPAIGN CONTRIBUTIONS	1,719,516.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	445,365.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

EXPENSES ASSOCIATED WITH BUILDING RENTAL INCOME	1,274,151.
CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS	75,793.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	1,349,944.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

BUILDING CAMPAIGN EXPENDITURES	304,533.
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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 separately 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; don't file with Form 990)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* Yes No

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. See instructions.

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 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 EXPENSE 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
Complete if the organization answered "Yes" on Form 990, Part IV, line 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.
▶ Go to www.irs.gov/Form990 for the latest instructions.

OMB No. 1545-0047

2017

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

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a Mail solicitations
 - b Internet and email solicitations
 - c Phone solicitations
 - d In-person solicitations
 - e Solicitation of non-government grants
 - f Solicitation of government grants
 - g Special fundraising events
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
MOBILE ACCORD, INC - 7350 E PROGRESS PLACE, SUITE 100, COMMUNITY COUNSELING SERVICES - P.O. BOX 824885,	TRACKING, MOBILE COMMUNICATIONS		X	4,815.	5,568.	0.
TRUE NORTH - 630 THIRD AVE., 12TH FLOOR, NEW YORK, NY	FUNDRAISING COUNSEL		X	0.	293,692.	0.
THOMPSON, HABIB & DENISON, INC. - 80 HAYDEN AVE., STE	DIGITAL FUNDRAISING CAMPAIGN		X	0.	2,144,048.	0.
PMX AGENCY - ONE WORLD TRADE CENTER, 63RD FLOOR, NEW YORK, AMERICA'S CHARITIES - 14150 NEWBROOK DRIVE, SUITE 110,	DIRECT MAIL CAMPAIGN		X	0.	360,249.	0.
EMAIL APTITUDE - 101 LUCAS VALLEY ROAD, SUITE 202, SAN	DIRECT MAIL CAMPAIGN		X	0.	178,331.	0.
	WORKPLACE GIVING		X	0.	31,604.	0.
	DIGITAL FUNDRAISING CAMPAIGN		X	0.	66,000.	0.
Total				4,815.	3,079,492.	

- 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" on 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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
	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" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

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

9 Enter the state(s) in which the organization conducts gaming activities: _____
a Is the organization licensed to conduct gaming activities in each of these states? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

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

(I) NAME OF FUNDRAISER: MOBILE ACCORD, INC

(I) ADDRESS OF FUNDRAISER:

7350 E PROGRESS PLACE, SUITE 100, GREENWOOD VILLAGE, CO 80111

(I) NAME OF FUNDRAISER: COMMUNITY COUNSELING SERVICES

(I) ADDRESS OF FUNDRAISER: P.O. BOX 824885, PHILADELPHIA, PA 19182

Part IV Supplemental Information (continued)

(I) NAME OF FUNDRAISER: TRUE NORTH

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

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

(I) ADDRESS OF FUNDRAISER: 80 HAYDEN AVE., STE 300, LEXINGTON, MA 02421

(I) NAME OF FUNDRAISER: PMX AGENCY

(I) ADDRESS OF FUNDRAISER:

ONE WORLD TRADE CENTER, 63RD FLOOR, NEW YORK, NY 10007

(I) NAME OF FUNDRAISER: AMERICA'S CHARITIES

(I) ADDRESS OF FUNDRAISER:

14150 NEWBROOK DRIVE, SUITE 110, CHANTILLY, VA 20151

(I) NAME OF FUNDRAISER: EMAIL APTITUDE

(I) ADDRESS OF FUNDRAISER:

101 LUCAS VALLEY ROAD, SUITE 202, SAN RAFAEL, CA 94903

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

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

**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" on Form 990, Part IV, line 21 or 22.
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2017

**Open to Public
Inspection**

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

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on 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 noncash assistance	(h) Purpose of grant or assistance
MAWF OF ALABAMA 400 VESTAVIA PARKWAY, SUITE 402 VESTAVIA HILLS, AL 35216	58-0074472	501(C)(3)	518,161.	27,044.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF ALASKA & WASHINGTON 811 FIRST AVENUE, SUITE 620 SEATTLE, WA 98104	91-1329433	501(C)(3)	1,216,696.	187,015.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF ARIZONA 2901 NORTH 78TH STREET SCOTTSDALE, AZ 85251	86-0409636	501(C)(3)	1,270,575.	66,643.	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)	1,014,864.	78,553.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF CENTRAL & SOUTH TEXAS 2224 WALSH TARTLTON LANE, SUITE 200 AUSTIN, TX 78746	74-2357788	501(C)(3)	717,696.	43,502.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF CENTRAL & WESTERN NORTH CAROLINA - 217 E. TREMONT AVENUE - CHARLOTTE, NC 28203	56-1492432	501(C)(3)	788,152.	76,362.	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 ▶ 62.
- 3** Enter total number of other organizations listed in the line 1 table ▶ 1.

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

Schedule I (Form 990) (2017)

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 EAST LIBERTY AVE., SUITE 600 RENO, NV 89501	77-0116530	501(C)(3)	253,392.	15,166.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF CENTRAL NEW YORK 5005 CAMPUSWOOD DRIVE EAST SYRACUSE, NY 13057	22-2572086	501(C)(3)	256,621.	23,839.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF COLORADO 7951 E MAPLEWOOD AVENUE, SUITE 126 GREENWOOD VILLAGE, CO 80111	74-2273004	501(C)(3)	968,464.	43,541.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF CONNECTICUT 126 MONROE TURNPIKE TRUMBULL, CT 06611	22-2710919	501(C)(3)	957,974.	80,048.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF EAST TENNESSEE 6005 CENTURY OAKS DRIVE, SUITE 500 CHATTANOOGA, TN 37416	58-1799549	501(C)(3)	266,142.	17,400.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF EASTERN NORTH CAROLINA 3809 COMPUTER DRIVE, SUITE 201 RALEIGH, NC 27609	58-1792140	501(C)(3)	634,510.	79,810.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF GEORGIA 1775 THE EXCHANGE SE, SUITE 200 ATLANTA, GA 30339	58-2146828	501(C)(3)	2,197,118.	113,921.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF GREATER BAY AREA 1333 BROADWAY, SUITE 200 OAKLAND, CA 94612	94-2958481	501(C)(3)	1,437,606.	132,198.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF GREATER LOS ANGELES 11390 W. OLYMPIC BLVD., SUITE 300 LOS ANGELES, CA 90064	95-4107024	501(C)(3)	3,336,000.	37,657.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF GREATER PENNSYLVANIA & WEST VIRGINIA - THE GULF TOWER, 707 GRANT STREET, 37TH FLOOR - PITTSBURGH, PA 15219-1916	25-1464177	501(C)(3)	820,529.	115,495.	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)	730,243.	17,597.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF GUAM 590 SOUTH MARINE CORPS DRIVE, INT. TRADE CTR, STE 125 - TAMUNING, GUAM, GU 9			43,756.	8,033.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF HAWAII PO BOX 1877 HONOLULU, HI 96805	99-0220777	501(C)(3)	484,673.	13,076.	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)	510,558.	21,755.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF IDAHO 310 W. IDAHO STREET BOISE, ID 83702	82-0408150	501(C)(3)	252,778.	85,056.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF ILLINOIS 640 NORTH LASALLE, SUITE 280 CHICAGO, IL 60654	36-3422138	501(C)(3)	2,510,360.	240,559.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF INTERNATIONAL 1702 E HIGHLAND AVE., SUITE 400 PHOENIX, AZ 85016	86-0726985	501(C)(3)	884,123.	9,601.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF IOWA 3009 100TH STREET URBANDALE, IA 50322-3220	42-1310530	501(C)(3)	305,079.	15,178.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF KANSAS 13523 BARRETT PARKWAY DR., SUITE 2 BALLWIN, MO 63021	48-0984820	501(C)(3)	280,085.	25,955.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MAINE 66 MUSSEY ROAD SCARBOROUGH, ME 04074	01-0477512	501(C)(3)	185,508.	9,214.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MASSACHUSETTS & RHODE ISLAND - 133 FEDERAL STREET, 2ND FLOOR - BOSTON, MA 02110	22-2867371	501(C)(3)	1,295,198.	84,965.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF METRO NEW YORK & WESTERN NEW YORK - 500 5TH AVENUE, SUITE 2900 - NEW YORK, NY 10110	11-2645641	501(C)(3)	2,221,763.	167,450.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MICHIGAN 7600 GRAND RIVER AVENUE BRIGHTON, MI 48114	38-2505812	501(C)(3)	1,433,340.	28,762.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF THE MID-ATLANTIC 6555 ROCK SPRING DRIVE, SUITE 280 BETHESDA, MD 20817	52-1306075	501(C)(3)	1,710,720.	113,817.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MIDDLE TENNESSEE 600 HILL AVENUE, SUITE 201 NASHVILLE, TN 37210	62-1833327	501(C)(3)	459,102.	41,294.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF THE MID-SOUTH 1780 MORIAH WOODS BLVD, SUITE 10 MEMPHIS, TN 38117	62-1253153	501(C)(3)	460,923.	54,284.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MINNESOTA 1919 UNIVERSITY AVE W, SUITE 415 ST. PAUL, MN 55104	41-1422893	501(C)(3)	952,997.	121,325.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF MISSISSIPPI 607 HIGHLAND COLONY PARKWAY, SUITE RIDGELAND, MS 39157	64-0730362	501(C)(3)	201,576.	27,199.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MISSOURI 13523 BARRETT PARKWAY DR., SUITE 2 BALLWIN, MO 63021	43-1550697	501(C)(3)	852,886.	61,578.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF MONTANA 1015 MOUNT AVE, SUITE C MISSOULA, MT 59801	30-0882267	501(C)(3)	215,747.	10,091.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NEBRASKA 11836 ARBOR STREET OMAHA, NE 68144	47-0671096	501(C)(3)	215,585.	17,677.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NEW HAMPSHIRE 814 ELM STREET, SUITE 300 MANCHESTER, NH 03101-2230	02-0405369	501(C)(3)	293,748.	1,268.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NEW JERSEY 1384 PERRINEVILLE ROAD MONROE TOWNSHIP, NJ 08831	22-2488495	501(C)(3)	2,154,507.	122,940.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NEW MEXICO 7400 TIBURON DR. NE, SUITE A1 ALBUQUERQUE, NM 87109	85-0347088	501(C)(3)	213,495.	21,279.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NORTH DAKOTA 4143 26TH AVENUE SOUTH, SUITE 104 FARGO, ND 58104	45-0393770	501(C)(3)	140,765.	14,667.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF NORTH TEXAS 16803 DALLAS PARKWAY, STE. 100 ADDISON, TX 75001	75-1889666	501(C)(3)	1,752,904.	180,969.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF NORTHEAST NEW YORK 3 WASHINGTON SQUARE ALBANY, NY 12205	14-1703503	501(C)(3)	241,739.	220.	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)	675,608.	38,490.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF OHIO, KENTUCKY, & INDIANA 2545 FARMERS DRIVE, SUITE 300 COLUMBUS, OH 43235	34-1471131	501(C)(3)	2,691,736.	170,212.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF OKLAHOMA 1900 NW EXPRESSWAY, SUITE 700 OKLAHOMA CITY, OK 73118	73-1176743	501(C)(3)	302,448.	36,070.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF ORANGE COUNTY & INLAND EMPIRE - 3230 EL CAMINO REAL, SUITE 100 - IRVINE, CA 92602-1389	33-0036556	501(C)(3)	1,341,389.	53,383.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF OREGON 2000 SW 1ST AVENUE, SUITE 410 PORTLAND, OR 97201	82-0385049	501(C)(3)	723,235.	110,338.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF PHILADELPHIA & SUSQUEHANNA VALLEY - 5 VALLEY SQ, SUITE 210 - BLUE BELL, PA 19422	22-2755963	501(C)(3)	1,122,879.	76,481.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF PUERTO RICO PO BOX 193348 SAN JUAN, PUERTO RICO, PR 00919-3348	66-0529880	501(C)(3)	135,896.	2,817.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF THE RIO GRANDE VALLEY 1801 S. 2ND STREET, SUITE 405 MCALLEN, TX 78503	74-2850325	501(C)(3)	100,875.	6,855.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF SAN DIEGO 2440 HOTEL CIRCLE NORTH, SUITE 200 SAN DIEGO, CA 92108	33-0039466	501(C)(3)	647,063.	18,803.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF SOUTH CAROLINA 225 SOUTH PLEASANTBURG DRIVE, C17 GREENVILLE, SC 29607	57-0786119	501(C)(3)	650,304.	76,230.	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)	116,858.	31,587.	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)	1,583,315.	65,529.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF SOUTHERN NEVADA 9950 COVINGTON CROSS DR. LAS VEGAS, NV 89144	88-0371088	501(C)(3)	588,820.	27,843.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF SUFFOLK COUNTY 1 COMAC LOOP, SUITE 1A1 RONKONKOMA, NY 11779	11-2666969	501(C)(3)	374,770.	8,524.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF TEXAS GULF COAST & LOUISIANA - 12625 SOUTHWEST FREEWAY - STAFFORD, TX 77477	76-0116615	501(C)(3)	1,113,590.	48,855.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF TRI-COUNTIES 4001 MISSION OAKS BLVD., SUITE F CAMARILLO, CA 93012	77-0098671	501(C)(3)	228,158.	21,831.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS
MAWF OF UTAH 771 EAST WINCHESTER MURRAY, UT 84107	74-2392822	501(C)(3)	310,816.	39,982.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIONS

Schedule I (Form 990)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on 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 noncash assistance

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

PART I, LINE 2:

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

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2017

Open to Public Inspection

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.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

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

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on 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"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, 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
- 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 on line 1a?
- 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 type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |
- 4** During the year, did any person listed on 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.
- Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**
- 5** For persons listed on 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" on line 5a or 5b, describe in Part III.
- 6** For persons listed on 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" on line 6a or 6b, describe in Part III.
- 7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III
- 8** Were any amounts reported on 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
- 9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

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

Schedule J (Form 990) 2017

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DAVID MULVIHILL VP & GENERAL COUNSEL	(i)	257,475.	30,000.	0.	12,750.	11,403.	311,628.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DAVID WILLIAMS PRESIDENT AND CEO THROUGH 10/2018	(i)	452,281.	134,781.	0.	15,872.	11,403.	614,337.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) DEBORAH THOMPSON VP OF CHAPTER INITIATIVES	(i)	200,507.	38,000.	0.	10,757.	9,615.	258,879.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) KATHLEEN FORSHEY VP CORP ALLIANCES THRU 10/18	(i)	221,512.	40,000.	0.	11,029.	7,766.	280,307.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) LESLIE MOTTER CHIEF OPERATING OFFICER	(i)	268,180.	50,000.	0.	12,750.	7,812.	338,742.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) PAUL MEHLHORN CFO THROUGH 5/4/18	(i)	208,750.	35,000.	0.	10,396.	7,492.	261,638.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) RYAN HEGSETH VP OF STRATEGIC PLANNING	(i)	140,939.	20,000.	0.	7,458.	1,647.	170,044.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) THOMAS PARKER CHIEF HUMAN RESOURCES OFFICER	(i)	192,678.	0.	0.	0.	16,641.	209,319.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) TODD SHELLENBERGER VP OF DEVELOPMENT	(i)	213,962.	35,000.	0.	10,850.	8,333.	268,145.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) JONATHAN SMITH DIRECTOR OF BRAND MARKETING	(i)	130,160.	13,316.	0.	6,892.	7,258.	157,626.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) PATRICIA CLEMENCY DIVERSITY & DEV OFFICER THRU 8/2018	(i)	206,792.	0.	0.	7,708.	2,394.	216,894.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) REBECCA COONER DIR. OF MEDICAL AFFAIRS THRU 6/2018	(i)	129,084.	14,739.	0.	7,429.	3,226.	154,478.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) STACY OWEN DIRECTOR OF CORPORATE ALLIANCE	(i)	128,879.	16,664.	0.	7,202.	7,269.	160,014.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(14) BILL BAUMBACH FRMR VP & CIO THRU 4/2017	(i)	102,381.	35,000.	79,159.	3,672.	2,547.	222,759.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							

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:

BILL BAUMBACH WAS PAID A SEVERANCE PAYMENT IN 2017 IN THE AMOUNT OF \$79,159. THIS AMOUNT IS INCLUDED IN PART II COLUMN (B)(III).

PART I, LINE 7:

MAWFA'S MANAGEMENT MAKES RECOMMENDATIONS TO THE COMPENSATION & 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

2017

**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.
- ▶ Go to www.irs.gov/Form990 for the latest information.

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	85	1,054,949	COST/SELLING PRICE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (AIRLINES/TRAV)	X	1,313	2,455,421	COST/SELLING PRICE
26 Other (WISH ITEMS)	X	18,603	1,159,009	COST/SELLING PRICE
27 Other (BUILDING ITEM)	X	6	72,521	COST/SELLING PRICE
28 Other ()				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization didn't 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) 2017

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, PART I, COLUMN (B):

THE NUMBER IN COLUMN (B) REPRESENTS BOTH THE NUMBER OF CONTRIBUTIONS

AND THE NUMBER OF ITEMS CONTRIBUTED.

SCHEDULE M, LINE 32B:

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

DONATED SECURITIES.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
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FORM 990, PART I, LINE 1:

TOGETHER, WE CREATE LIFE-CHANGING WISHES FOR CHILDREN WITH CRITICAL
ILLNESSES.

FORM 990, PART III, LINE 1:

THE MAKE-A-WISH FOUNDATION IS THE LARGEST WISH-GRANTING ORGANIZATION IN
THE WORLD. TOGETHER, WE CREATE LIFE-CHANGING WISHES FOR CHILDREN WITH
CRITICAL ILLNESSES. 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 315,000 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 40,000 VOLUNTEERS ENABLES THE FOUNDATION TO SERVE CHILDREN WITH
CRITICAL ILLNESSES. VOLUNTEERS WORK AS WISH GRANTERS, FUNDRAISERS,
SPECIAL EVENTS ASSISTANTS, LANGUAGE INTERPRETERS AND IN NUMEROUS OTHER
CAPACITIES. THE MAKE-A-WISH FOUNDATION FINANCES ITS WORK THROUGH
INDIVIDUAL CONTRIBUTIONS, CORPORATE DONATIONS, FOUNDATION GRANTS AND
PLANNED GIFTS. IT RECEIVES NO FEDERAL, STATE OR LOCAL GOVERNMENT
FUNDING. WISHES ARE GRANTED REGARDLESS OF THE CHILD'S RACE,
SOCIOECONOMIC STATUS, RELIGIOUS BELIEFS OR ANY OTHER DEMOGRAPHIC

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

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

Schedule O (Form 990 or 990-EZ) (2017)

732211 09-07-17

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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 FIVE CATEGORIES: "I WISH TO

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

WISH TO GIVE..." 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 11B:

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. 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.

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

THE FOUNDATION ADOPTED A "STATEMENT OF VALUES, CODE OF ETHICS AND CONFLICT

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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, AND "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 DEVELOPMENT 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 AND OFFICERS FOR 2018 WAS REVIEWED AND APPROVED BY THE COMPENSATION AND MANAGEMENT DEVELOPMENT COMMITTEE OF THE BOARD OF DIRECTORS, WHICH IS COMPRISED SOLELY OF INDEPENDENT DIRECTORS, NONE OF WHOM HAD A CONFLICT OF INTEREST WITH RESPECT TO THE PROPOSED COMPENSATION ARRANGEMENTS. THE COMPENSATION REVIEW/APPROVAL PROCESS INCLUDED SUBSTANTIAL INPUT FROM THE FOUNDATION'S COMPENSATION AND MANAGEMENT DEVELOPMENT COMMITTEE AND EXECUTIVE COMMITTEE (COLLECTIVELY, THE "COMMITTEES"), AS WELL AS AN INDEPENDENT COMPENSATION AND BENEFITS

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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:

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

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

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

FORM 990, PART VI, LINE 10B:

THE FOUNDATION AND ITS CHAPTERS OPERATE UNDER INDIVIDUAL CHAPTER

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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 THEN-CURRENT "GOVERNING POLICIES, PERFORMANCE STANDARDS AND GUIDELINES ("POLICIES"). 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 -75,793.

Application for Automatic Extension of Time To File an Exempt Organization Return

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 .**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request 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, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (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	
Type or print	Name of exempt organization or other filer, see instructions. MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number (EIN) or 86-0481941
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 1702 E HIGHLAND AVE., SUITE , NO. 400	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PHOENIX, AZ 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

MAUREEN MUSSELMAN

- The books are in the care of ▶ 1702 E HIGHLAND AVE., SUITE 400 - PHOENIX, AZ 85016
Telephone No. ▶ 602-792-3229 Fax No. ▶ _____
- 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 6-month extension of time until JULY 15, 2019, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year _____ or
- ▶ tax year beginning SEP 1, 2017, and ending AUG 31, 2018.

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	\$	0.
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	\$	0.
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	\$	0.

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.