

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Department of the Treasury
Internal Revenue Service

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

2023

Open to Public Inspection

A For the **2023** calendar year, or tax year beginning **SEP 1, 2023** and ending **AUG 31, 2024**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <div>MAKE-A-WISH FOUNDATION OF AMERICA</div> <div>Doing business as</div> <div>Number and street (or P.O. box if mail is not delivered to street address) Room/suite</div> <div>1702 E. HIGHLAND AVENUE 400</div> <div>City or town, state or province, country, and ZIP or foreign postal code</div> <div>PHOENIX, AZ 85016</div> <div>F Name and address of principal officer: LESLIE MOTTER</div> <div>SAME AS C ABOVE</div>	D Employer identification number <div>86-0481941</div> <div>E Telephone number</div> <div>602-279-9474</div> <div>G Gross receipts \$</div> <div>158,134,520.</div> <div>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</div> <div>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No</div> <div>If "No," attach a list. See instructions</div> <div>H(c) Group exemption number</div>
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: TOGETHER, WE CREATE LIFE-CHANGING WISHES FOR CHILDREN WITH CRITICAL ILLNESSES.		
	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	22
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	22
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	298
	6	Total number of volunteers (estimate if necessary)	6	46
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-407,309.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	107,044,630.	100,549,595.
	9	Program service revenue (Part VIII, line 2g)	24,121,247.	24,432,207.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	485,159.	2,322,545.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,625,186.	3,658,676.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	135,276,222.	130,963,023.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	52,473,463.
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)	29,954,374.	29,546,868.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	6,783,489.	5,362,557.
b		Total fundraising expenses (Part IX, column (D), line 25)	22,358,826.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	35,294,611.	33,285,947.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	124,505,937.	125,537,455.
19		Revenue less expenses. Subtract line 18 from line 12	10,770,285.	5,425,568.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	107,210,146.	116,748,112.
	21	Total liabilities (Part X, line 26)	36,254,081.	37,360,366.
	22	Net assets or fund balances. Subtract line 21 from line 20	70,956,065.	79,387,746.

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 CATHLEEN PAUGH, CHIEF FINANCIAL OFFICER Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name JEFF PARKER	Preparer's signature JEFF PARKER
	Date 05/22/25	Check if self-employed <input type="checkbox"/> PTIN P00970069
	Firm's name CLIFTONLARSONALLEN LLP	Firm's EIN 41-0746749
	Firm's address 475 REGENCY PARK, SUITE 175 O'FALLON, IL 62269	Phone no. (618) 233-1200

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

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

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 ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 82,816,792. including grants of \$ 57,342,083.) (Revenue \$ 28,253,465.)

THE FOUNDATION PERFORMS ACTIVITIES WHICH PROMOTE THE DEVELOPMENT AND HANDLING OF RESOURCES USED TO GRANT THE WISHES OF CHILDREN WITH CRITICAL ILLNESSES AND SUPPORTS AFFILIATED 501(C)(3) ORGANIZATIONS (CHAPTERS) IN THE ADMINISTRATION OF THEIR WISH PROGRAMS. THE FOUNDATION DISTRIBUTED \$60,421,786 IN CASH AND IN-KINDS TO THE CHAPTERS TO GRANT WISHES DURING THE FISCAL YEAR ENDING AUGUST 31, 2024. AS OF AUGUST 31, 2024, THE FOUNDATION HAS 58 ACTIVE CHARTERED CHAPTERS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 82,816,792.Form **990** (2023)

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>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 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>	3	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>	4	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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	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>	6	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>	7	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>	8	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>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 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>	11a 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>	11b	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>	11c	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>	11d	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>	11e 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>	11f 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>	12a 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>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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>	14b 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>	15 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>	16	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. See instructions</i>	17 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>	18	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>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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>	21 X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
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>	22	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>	23	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>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	X
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?	24c	X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	X
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>	25a	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>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	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>	32	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>	33	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>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	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>	35b	
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>	36	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>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	72
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 298		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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 on Schedule O. See instructions.

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

Section A. Governing Body and Management

	1a	22	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		22		
b Enter the number of voting members included on line 1a, above, who are independent	1b	22		
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?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
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?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
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 on Schedule O			9	X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	X
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe on 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	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
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?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
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?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

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

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

19 Describe on 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
 CATHLEEN PAUGH - 602-279-9474
 1702 E. HIGHLAND AVENUE, 400, PHOENIX, AZ 85016

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.
- See the instructions for the order in which to list the persons above.

☐ 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) LESLIE MOTTER PRESIDENT & CEO	40.00			X				657,331.	0.	36,750.
(2) THOMAS PARKER CTO (THRU 4/2024)	40.00			X				344,535.	0.	36,750.
(3) AMY BRINDLEY CCAO (THRU 8/2024)	40.00			X				318,327.	0.	35,510.
(4) LUANN BOTT CRPSO (THRU 8/2024)	40.00			X				316,624.	0.	12,750.
(5) TERESA DURAN CIO (THRU 3/2024)	40.00			X				307,665.	0.	12,750.
(6) CATHLEEN PAUGH CHIEF FINANCIAL OFFICER/TREASURER	40.00	X		X				297,806.	0.	10,202.
(7) FRANCES HALL CHIEF MISSION OFFICER	40.00			X				293,158.	0.	10,290.
(8) JANELL HOLAS CHIEF BRAND ADVANCEMENT OFFICER	40.00			X				290,006.	0.	12,446.
(9) TERRI FOULKS CHIEF PEOPLE OFFICER	40.00			X				268,882.	0.	2,984.
(10) KAREN WELLS CHIEF OPERATING OFFICER	40.00					X		249,083.	0.	10,940.
(11) FLORENDA NEWTON SD, CORPORATE ALLIANCES	40.00					X		222,920.	0.	11,101.
(12) BRIAN POWELL SD, LEADERSHIP & PLANNED GIVING	40.00					X		223,517.	0.	8,950.
(13) KRISTIE KIRSCHNER SD, CH REVENUE SVS (THRU 2/2024)	40.00					X		221,255.	0.	2,463.
(14) ADAM FAIRCLOTH CIFO	40.00					X		213,277.	0.	5,627.
(15) YVONNE MOSS CHIEF LEGAL OFFICER/ SECRETARY	40.00	X		X				196,433.	0.	10,893.
(16) JARED PERRY CHIEF REVENUE OFFICER	40.00			X				179,371.	0.	600.
(17) DERRICK HALL CHAIR	2.00	X		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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) GEORGE BARRIOS CHAIR (THRU 11/2023)	2.00	X		X				0.	0.	0.
(19) REBA DOMINSKI CHAIR - ELECT	2.00	X						0.	0.	0.
(20) AMY WALDRON DIRECTOR	2.00	X						0.	0.	0.
(21) CARLOS CATA DIRECTOR (THRU 11/2023)	2.00	X						0.	0.	0.
(22) CHERYL HEINONEN DIRECTOR	2.00	X						0.	0.	0.
(23) CHRIS BEARD DIRECTOR (THRU 11/2023)	2.00	X						0.	0.	0.
(24) CONSTANCE WEAVER DIRECTOR	2.00	X						0.	0.	0.
(25) DOLF BERLE DIRECTOR	2.00	X						0.	0.	0.
(26) DON YAEGER DIRECTOR (THRU 11/2023)	2.00	X						0.	0.	0.
1b Subtotal								4,600,190.	0.	221,006.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								4,600,190.	0.	221,006.

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

57

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*
- 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*
- 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*

	Yes	No
3		X
4	X	
5		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
THOMPSON, HABIB, & DENISON, INC, 55 OLD BEDFORD RD SUITE 201, LINCOLN, MA 01773	DIGITAL MEDIA SERVICES	7,358,584.
SOUTHWEST PUBLISHING & MAILING 4000 SE ADAMS, TOPEKA, KS 66609	MAILING SERVICES	2,716,101.
MISSIONWIRED, 650 MASSACHUSETTS AVENUE NW SUITE 505, WASHINGTON, DC 20001	DIGITAL MEDIA SERVICES	2,149,755.
CLIFTONLARSONALLEN LLP PO BOX 31001, PASADENA, CA 91110	ACCOUNTING SERVICES	1,892,850.
WEST MONROE HOLDINGS LLC, 311 W MONROE ST, 14TH FLOOR, CHICAGO, IL 60606	IT CONSULTING SERVICES	905,000.
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		29

SEE PART VII, SECTION A CONTINUATION SHEETS

Form **990** (2023)

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) DOUG ECKROTE DIRECTOR	2.00	X						0.	0.	0.
(28) JAMES WILKINSON DIRECTOR	2.00	X						0.	0.	0.
(29) JOAQUIN HIDALGO DIRECTOR	2.00	X						0.	0.	0.
(30) JOSH D'AMARO DIRECTOR	2.00	X						0.	0.	0.
(31) KERI GOHMAN DIRECTOR	2.00	X						0.	0.	0.
(32) LINDA RUTHERFORD DIRECTOR	2.00	X						0.	0.	0.
(33) MICHELLE WILSON DIRECTOR	2.00	X						0.	0.	0.
(34) ORLANDO ASHFORD DIRECTOR	2.00	X						0.	0.	0.
(35) PHIL COLACO DIRECTOR	2.00	X						0.	0.	0.
(36) REBECCA MESSINA DIRECTOR	2.00	X						0.	0.	0.
(37) SCOTT BRAUN DIRECTOR	2.00	X						0.	0.	0.
(38) SHARLYN HESLAM DIRECTOR (THRU 11/2023)	2.00	X						0.	0.	0.
(39) SHIRLEY DAVIS DIRECTOR	2.00	X						0.	0.	0.
(40) STAN MOSS DIRECTOR	2.00	X						0.	0.	0.
(41) STEVEN IZEN DIRECTOR	2.00	X						0.	0.	0.
(42) SUNDEEP REDDY DIRECTOR	2.00	X						0.	0.	0.
(43) TIERNEY REMICK DIRECTOR	2.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	400,924.				
	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	100,148,671.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 6,257,831.				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a CHAPTER ASSESSMENTS	Business Code	561000	24,384,705.	24,384,705.		
	b CONFERENCE REVENUE		561499	47,502.	47,502.		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			24,432,207.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,931,536.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real 2,123,597.				
b Less: rental expenses ...		6b	2,589,878.				
c Rental income or (loss)		6c	-466,281.				
d Net rental income or (loss)				-466,281.		-407,309.	-58,972.
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities 24,972,628.				
b Less: cost or other basis and sales expenses		7b	24,581,619.				
c Gain or (loss)		7c	391,009.				
d Net gain or (loss)				391,009.			391,009.
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a CENTRALIZED SERVICES	Business Code	541200	2,883,778.	2,883,778.		
	b REBATES		900099	937,480.	937,480.		
	c LIST RENTAL INCOME		541800	256,284.		256,284.	
	d All other revenue		900099	47,415.		47,415.	
	e Total. Add lines 11a-11d			4,124,957.			
	12 Total revenue. See instructions			130,963,023.	28,253,465.	-407,309.	2,567,272.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	57,284,033.	57,284,033.		
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	58,050.	58,050.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,865,301.	1,108,429.	2,378,983.	377,889.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	20,818,557.	9,196,919.	8,893,653.	2,727,985.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	695,817.	330,240.	275,916.	89,661.
9 Other employee benefits	2,385,692.	1,002,264.	1,083,061.	300,367.
10 Payroll taxes	1,781,501.	746,716.	810,478.	224,307.
11 Fees for services (nonemployees):				
a Management	1,123.	274.	849.	
b Legal	71,695.		71,695.	
c Accounting	1,584,835.		1,584,835.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	5,362,557.			5,362,557.
f Investment management fees	52,204.		52,204.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,586,660.	267,709.	627,422.	1,691,529.
12 Advertising and promotion	1,680,155.			1,680,155.
13 Office expenses	8,772,624.	2,418,085.	386,873.	5,967,666.
14 Information technology	9,155,796.	6,950,432.	1,581,278.	624,086.
15 Royalties				
16 Occupancy				
17 Travel	751,696.	163,964.	415,954.	171,778.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	706,820.	61,351.	583,265.	62,204.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,203,808.	2,679,461.	376,290.	148,057.
23 Insurance	1,091,580.	474,847.	476,437.	140,296.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a BAD DEBT EXPENSE	1,454,529.		2,026.	1,452,503.
b BANK/MERCHANT FEES	1,407,244.	109.	91,112.	1,316,023.
c OTHER	525,837.	69,015.	456,822.	
d ADMINISTRATIVE CHARGES	159,384.		159,384.	
e All other expenses	79,957.	4,894.	53,300.	21,763.
25 Total functional expenses. Add lines 1 through 24e	125,537,455.	82,816,792.	20,361,837.	22,358,826.
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 type="checkbox"/> if following SOP 98-2 (ASC 958-720)	6,864,557.	2,113,468.	47,965.	4,703,124.

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	2,158,321.	1	1,071,644.
	2 Savings and temporary cash investments	12,656,893.	2	19,871,421.
	3 Pledges and grants receivable, net	13,418,120.	3	11,631,011.
	4 Accounts receivable, net	1,849,940.	4	2,471,425.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	232,791.	8	1,166,740.
	9 Prepaid expenses and deferred charges	3,492,965.	9	4,186,998.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 53,405,623.		
	b Less: accumulated depreciation	10b 21,137,810.		
	11 Investments - publicly traded securities	35,517,502.	10c	32,267,813.
	12 Investments - other securities. See Part IV, line 11	34,538,044.	11	40,834,048.
	13 Investments - program-related. See Part IV, line 11	25,397.	12	25,397.
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	3,320,173.	14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	107,210,146.	15	3,221,615.	
17 Accounts payable and accrued expenses	116,748,112.	16		
18 Grants payable	5,786,945.	17	6,655,218.	
19 Deferred revenue	1,518,000.	18	738,000.	
20 Tax-exempt bond liabilities		19		
21 Escrow or custodial account liability. Complete Part IV of Schedule D	11,410,000.	20	11,410,000.	
22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21		
23 Secured mortgages and notes payable to unrelated third parties		22		
24 Unsecured notes and loans payable to unrelated third parties	5,642,349.	23	5,077,349.	
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		24		
26 Total liabilities. Add lines 17 through 25	11,896,787.	25	13,479,799.	
27 Net assets without donor restrictions	36,254,081.	26	37,360,366.	
28 Net assets with donor restrictions				
29 Capital stock or trust principal, or current funds				
30 Paid-in or capital surplus, or land, building, or equipment fund				
31 Retained earnings, endowment, accumulated income, or other funds				
32 Total net assets or fund balances				
33 Total liabilities and net assets/fund balances				

Form **990** (2023)

Part XI Reconciliation of Net AssetsCheck 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	130,963,023.
2	Total expenses (must equal Part IX, column (A), line 25)	2	125,537,455.
3	Revenue less expenses. Subtract line 2 from line 1	3	5,425,568.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	70,956,065.
5	Net unrealized gains (losses) on investments	5	3,300,489.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-294,376.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	79,387,746.

Part XII Financial Statements and ReportingCheck 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 on 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 on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		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 on Schedule O and describe any steps taken to undergo such audits _____		

Form **990** (2023)

SCHEDULE A
(Form 990)

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

2023

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).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An 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 (see instructions). Enter the name, city, and state of the college or university: _____
- 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, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 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).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- 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).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	82,673,769.	91,080,449.	100,487,606.	107,044,630.	100,549,595.	481,836,049.
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	82,673,769.	91,080,449.	100,487,606.	107,044,630.	100,549,595.	481,836,049.
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)						19,243,720.
6 Public support. Subtract line 5 from line 4.						462,592,329.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	82,673,769.	91,080,449.	100,487,606.	107,044,630.	100,549,595.	481,836,049.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	624,136.	596,036.	803,942.	1,112,553.	2,200,116.	5,336,783.
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.)	2,900,790.	2,680,559.	3,752,304.	3,984,776.	4,124,957.	17,443,386.
11 Total support. Add lines 7 through 10						504,616,218.
12 Gross receipts from related activities, etc. (see instructions)					12	106,545,779.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	91.67	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	89.51	%
16a 33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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 - 2022. 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"/>

Schedule A (Form 990) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 on 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 5 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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. 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 - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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 (as 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).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</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 on 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 on 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 line 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 on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
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.		
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?		
1		
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).		
2		
3 By reason of the relationship described on line 2, above, 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.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
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 governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
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.		
2a		
b Did the activities described on line 2a, above, 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.		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b 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? If "Yes" or "No" provide details in Part VI .		
3a		
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.		
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 (<i>explain in detail in Part VI</i>):		
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 0.015 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 0.035.	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 0.85 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).		

Schedule A (Form 990) 2023

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	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

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.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

OTHER REVENUE

2019 AMOUNT: \$ 90,068.

2020 AMOUNT: \$ 24,804.

2021 AMOUNT: \$ 221,693.

2022 AMOUNT: \$ 0.

2023 AMOUNT: \$ 47,415.

LIST RENTAL

2019 AMOUNT: \$ 219,909.

2020 AMOUNT: \$ 270,281.

2021 AMOUNT: \$ 393,974.

2022 AMOUNT: \$ 383,369.

2023 AMOUNT: \$ 256,284.

REBATES

2019 AMOUNT: \$ 471,701.

2020 AMOUNT: \$ 345,891.

2021 AMOUNT: \$ 624,186.

2022 AMOUNT: \$ 947,526.

2023 AMOUNT: \$ 937,480.

CENTRALIZED SERVICES

2019 AMOUNT: \$ 2,119,112.

2020 AMOUNT: \$ 2,039,583.

2021 AMOUNT: \$ 2,512,451.

2022 AMOUNT: \$ 2,653,881.

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.)

2023 AMOUNT: \$ 2,883,778.

Schedule B
(Form 990)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

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 foundationCheck 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), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

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

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		\$ 6,985,548.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 2,250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 3,500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 5,792,384.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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

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
1	TICKETS	\$ 285,548.	08/01/24
3	REWARD POINTS	\$ 1,500,000.	04/01/24
4	DISNEY WISH ENHANCEMENT PRODUCTS	\$ 1,617,188.	08/01/24
		\$	
		\$	
		\$	
		\$	

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

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

2023

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 (for example, 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 on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, 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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III

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

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

1a If the organization elected, as permitted under FASB 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 FASB 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

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

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

Part V Endowment Funds Complete if the organization answered "Yes" 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	16,652,227.	13,035,634.	14,422,637.	12,672,355.	12,670,469.
b Contributions	2,282,229.	2,608,549.	1,134,847.	112,865.	219,991.
c Net investment earnings, gains, and losses	3,017,322.	1,034,520.	-2,184,099.	2,256,768.	1,050,010.
d Grants or scholarships					
e Other expenditures for facilities and programs	714,792.	26,476.	337,751.	619,351.	1,268,115.
f Administrative expenses					
g End of year balance	21,236,986.	16,652,227.	13,035,634.	14,422,637.	12,672,355.

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

a Board designated or quasi-endowment .0000 %

b Permanent endowment 73.9320 %

c Term endowment 26.0680 %

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? ☐ Yes ☒ No

(ii) Related organizations? ☐ Yes ☒ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☒ No

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		22,886,826.	6,060,203.	16,826,623.
c Leasehold improvements				
d Equipment		1,219,501.	1,214,233.	5,268.
e Other		27,299,296.	13,863,374.	13,435,922.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				32,267,813.

Schedule D (Form 990) 2023

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, line 12, col. (B))		

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, line 13, col. (B))		

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, line 15, col. (B))	

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	11,652,325.
(3) DEFERRED RENT	193,187.
(4) SPLIT INTEREST AGREEMENT LIABILITY	412,069.
(5) OTHER	1,222,218.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	13,479,799.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Schedule D (Form 990) 2023

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	215,204,974.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	3,300,489.
b	Donated services and use of facilities	2b	78,857,548.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-453,760.
e	Add lines 2a through 2d	2e	81,704,277.
3	Subtract line 2e from line 1	3	133,500,697.
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	52,204.
b	Other (Describe in Part XIII.)	4b	-2,589,878.
c	Add lines 4a and 4b	4c	-2,537,674.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	130,963,023.

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	206,773,293.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	78,857,548.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	2,589,878.
e	Add lines 2a through 2d	2e	81,447,426.
3	Subtract line 2e from line 1	3	125,325,867.
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	52,204.
b	Other (Describe in Part XIII.)	4b	159,384.
c	Add lines 4a and 4b	4c	211,588.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	125,537,455.

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 FUND CONSISTS OF TWO GENERAL ENDOWMENT FUNDS AND A GROUP OF

FUNDS ESTABLISHED FOR THE PURPOSE OF GRANTING CHILDREN'S WISHES.

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 BEEN RECORDED AS THE NET INCOME, IF ANY, FROM ANY

Part XIII Supplemental Information (continued)

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, 2024 AND 2023. THE FOUNDATION FILES INCOME TAX
RETURNS IN THE U.S. FEDERAL JURISDICTION AND ARIZONA JURISDICTION.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

ADMINISTRATIVE FEE CHARGED TO CHAPTERS MOVED TO FUNCTIONAL

EXPENSES	-159,384.
CHANGE IN VALUE OF SPLIT-INTEREST AGREEMENTS	-329,889.
CHANGE IN VALUE OF SWAP	35,513.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	-453,760.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

RENTAL EXPENSES MOVED TO STATEMENT OF REVENUE FROM

FUNCTIONAL EXPENSES	-2,589,878.
---------------------	-------------

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES MOVED TO STATEMENT OF REVENUE FROM

FUNCTIONAL EXPENSES	2,589,878.
---------------------	------------

PART XII, LINE 4B - OTHER ADJUSTMENTS:

ADMINISTRATIVE FEE CHARGED TO CHAPTERS MOVED TO FUNCTIONAL

EXPENSES	159,384.
----------	----------

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	0	0	GRANT-MAKING		58,050.
3 a Subtotal	0	0			58,050.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			58,050.

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

Schedule F (Form 990) 2023

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	WISH GRANTING	58,050.	ELECTRONIC FUND/WIRE TRANSFER	0.		

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 1
- 3 Enter total number of other organizations or entities 0

Part III can be duplicated if additional space is needed.

[illegible]

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 the 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 the 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 the 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 the 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 the 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 the Instructions for Form 5713; don't file with Form 990)* ☐ Yes ☒ No

Schedule F (Form 990) 2023

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 CRITICAL ILLNESSES. 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 OBLIGATION ASSOCIATED WITH THAT PRIVILEGE. BY

ENTERING INTO THE CHAPTER AGREEMENT, THE CHAPTER AGREES TO COMPLY WITH

THE POLICIES OF THE FOUNDATION. TO ENSURE COMPLIANCE WITH THE POLICIES,

EACH CHAPTER AGREES TO PERMIT THE FOUNDATION'S DESIGNATED REPRESENTATIVES

TO INSPECT THE CHAPTER'S BOOKS AND RECORDS AND TO INTERVIEW THE 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 OR SELECTED BENEFICIARIES FOR THE

WISH EXPENSES, WITH THE EXCEPTION OF TRAVEL STIPENDS (I.E., MEALS, TIPS,

GAS, ETC.) FROM A STANDARDIZED WISH BUDGET. GENERALLY WISH EXPENSES ARE

APPROVED BY THE CHAPTER PRESIDENT/CEO. THE SUPPORTING WISH EXPENSE

DOCUMENTATION (I.E., INVOICES AND STATEMENTS) IS RETAINED IN ACCORDANCE

WITH DOCUMENT RETENTION POLICIES BY THE ORGANIZATION.

SCHEDULE G
(Form 990)

Department of the Treasury
Internal Revenue Service

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 instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

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

Part I Fundraising Activities. Complete if the organization answered "Yes" 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 e ☒ Solicitation of non-government grants
b ☒ Internet and email solicitations f ☐ Solicitation of government grants
c ☒ Phone solicitations g ☒ Special fundraising events
d ☒ In-person solicitations
- 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			
THOMPSON, HABIB & DENISON, INC - 55 OLD BEDFORD RD,	CORPORATE FUNDRAISING CAMPAIGN		X	0.	2,474,669.	0.
K2D STRATEGIES - 4201 WILSON BLVD, SUITE 300, ARLINGTON,	CORPORATE FUNDRAISING CAMPAIGN		X	0.	174,000.	0.
MISSIONWIRED - 650 MASSACHUSETTS AVE NW STE 505,	CORPORATE FUNDRAISING CAMPAIGN		X	0.	2,499,542.	0.
GOODUNITED, INC. - 804 MEETING ST, STE 101,	CORPORATE FUNDRAISING CAMPAIGN		X	0.	59,685.	0.
INFOCISION, INC. - 325 SPRINGSIDE DRIVE, AKRON, OH	CORPORATE FUNDRAISING CAMPAIGN		X	0.	33,436.	0.
PLAYER 2 STUDIOS, INC. - 145 E 23RD ST, STE 1815,	CORPORATE FUNDRAISING CAMPAIGN		X	0.	88,025.	0.
MESSAGE DIGITAL LLC - PO BOX 391527, MOUNTAIN VIEW, CA	CORPORATE FUNDRAISING CAMPAIGN		X	0.	33,200.	0.
Total					5,362,557.	

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

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.

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

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

Name _____

Address _____

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

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

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

Name _____

Address _____

- 16** Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

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

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

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

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

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

(I) ADDRESS OF FUNDRAISER: 55 OLD BEDFORD RD, LINCOLN, MA 01773

(I) NAME OF FUNDRAISER: K2D STRATEGIES

(I) ADDRESS OF FUNDRAISER:

4201 WILSON BLVD, SUITE 300, ARLINGTON, VA 22203

Part IV Supplemental Information *(continued)*

(I) NAME OF FUNDRAISER: MISSIONWIRED

(I) ADDRESS OF FUNDRAISER:

650 MASSACHUSETTS AVE NW STE 505, WASHINGTON, DC 20001

(I) NAME OF FUNDRAISER: GOODUNITED, INC.

(I) ADDRESS OF FUNDRAISER: 804 MEETING ST, STE 101, CHARLESTON, SC 29403

(I) NAME OF FUNDRAISER: INFOCISION, INC.

(I) ADDRESS OF FUNDRAISER: 325 SPRINGSIDE DRIVE, AKRON, OH 44333

(I) NAME OF FUNDRAISER: PLAYER 2 STUDIOS, INC.

(I) ADDRESS OF FUNDRAISER: 145 E 23RD ST, STE 1815, BROOKLYN, NY 10010

(I) NAME OF FUNDRAISER: MESSAGE DIGITAL LLC

(I) ADDRESS OF FUNDRAISER: PO BOX 391527, MOUNTAIN VIEW, CA 94039

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

2023

**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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
MAWF ALABAMA 1 PERIMETER PARK S, SUITE 100S BIRMINGHAM, AL 35243	63-0943675	501(C)(3)	410,717.	29,255.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF ALASKA AND WASHINGTON 811 FIRST AVENUE, SUITE 520 SEATTLE, WA 98104	91-1329433	501(C)(3)	949,534.	63,406.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF ARIZONA 2901 NORTH 78TH STREET SCOTTSDALE, AZ 85251	86-0409636	501(C)(3)	1,585,339.	73,257.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF CENTRAL AND NORTHERN FLORIDA 1020 NORTH ORLANDO AVENUE, SUITE 10 MAITLAND, FL 32751	59-3235806	501(C)(3)	1,687,146.	63,790.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF CENTRAL AND SOUTH TEXAS 2224 WALSH TARTLTON LANE, SUITE 200 AUSTIN, TX 78746	74-2357788	501(C)(3)	846,587.	50,411.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF CENTRAL AND WESTERN NORTH CAROLINA - 217 E. TREMONT AVENUE - CHARLOTTE, NC 28203	56-1492432	501(C)(3)	833,485.	46,675.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 59.

3 Enter total number of other organizations listed in the line 1 table 0.

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

Schedule I (Form 990) 2023

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF CENTRAL COAST AND SOUTHERN CENTRAL VALLEY - 4001 MISSION OAKS BLVD SUITE F - CAMARILLO, CA 93012	77-0098671	501(C)(3)	447,574.	13,434.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF CENTRAL NEW YORK 5005 CAMPUSWOOD DRIVE EAST SYRACUSE, NY 13057	22-2572086	501(C)(3)	280,294.	23,433.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF COLORADO 7951 E MAPLEWOOD AVENUE, SUITE 126 GREENWOOD VILLAGE, CO 80111	74-2273004	501(C)(3)	1,663,081.	110,701.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF CONNECTICUT 126 MONROE TURNPIKE TRUMBULL, CT 06611	22-2710919	501(C)(3)	762,695.	43,508.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF EAST TENNESSEE 6005 CENTURY OAKS DRIVE, SUITE 500 CHATTANOOGA, TN 37416	58-1799549	501(C)(3)	343,133.	17,859.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF EASTERN NORTH CAROLINA 3809 COMPUTER DRIVE, SUITE 201 RALEIGH, NC 27609	58-1792140	501(C)(3)	780,472.	28,463.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF GEORGIA 1775 THE EXCHANGE SE, SUITE 200 ATLANTA, GA 30339	58-2146828	501(C)(3)	1,082,060.	64,631.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF GREATER BAY AREA 1333 BROADWAY, SUITE 200 OAKLAND, CA 94612	94-2958481	501(C)(3)	1,105,631.	28,594.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF GREATER LOS ANGELES 11390 W. OLYMPIC BLVD., SUITE 300 LOS ANGELES, CA 90064	95-4107024	501(C)(3)	1,940,819.	27,537.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF GREATER PENNSYLVANIA AND WEST VIRGINIA - THE GULF TOWER, 707 GRANT STREET, 37TH FLOOR - PITTSBURGH, PA 15219-1938	25-1464177	501(C)(3)	961,737.	84,585.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF GREATER VIRGINIA 2810 N. PARHAM ROAD, SUITE 302 RICHMOND, VA 23294	54-1429614	501(C)(3)	928,470.	40,467.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF GUAM AND CNMI 590 SOUTH MARINE CORPS DRIVE, INT. TRADE CTR, STE 109 - TAMUNING, GU 96913-3	98-0098218	501(C)(3)	54,377.	8,510.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF HAWAII PO BOX 1877 HONOLULU, HI 96805	99-0220777	501(C)(3)	284,150.	13,010.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF HUDSON VALLEY 832 SOUTH BROADWAY, THE WISH HOUSE TARRYTOWN, NY 10591	13-3344306	501(C)(3)	633,113.	17,786.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF IDAHO 310 W. IDAHO STREET BOISE, ID 83702	82-0408150	501(C)(3)	394,435.	18,598.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF ILLINOIS 640 NORTH LASALLE, SUITE 280 CHICAGO, IL 60654	36-3422138	501(C)(3)	2,478,851.	125,355.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF INTERNATIONAL 1702 E HIGHLAND AVE., SUITE 400 PHOENIX, AZ 85016	86-0726985	501(C)(3)	458,745.	25,068.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF IOWA 3009 100TH STREET URBANDALE, IA 50322-3220	42-1310530	501(C)(3)	324,338.	35,568.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF MAINE 66 MUSSEY ROAD SCARBOROUGH, ME 04074	01-0477512	501(C)(3)	311,619.	10,228.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF MASSACHUSETTS AND RHODE ISLAND - 133 FEDERAL STREET, 2ND FLOOR - BOSTON, MA 02110	22-2867371	501(C)(3)	1,302,267.	90,783.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF METRO NEW YORK AND WESTERN NEW YORK - 500 5TH AVENUE, SUITE 2900 - NEW YORK, NY 10110	11-2645641	501(C)(3)	2,446,876.	68,797.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF MICHIGAN 7600 GRAND RIVER AVENUE BRIGHTON, MI 48114	38-2505812	501(C)(3)	1,018,516.	56,805.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF MID - ATLANTIC 6555 ROCK SPRING DRIVE, SUITE 280 BETHESDA, MD 20817	52-1306075	501(C)(3)	1,292,798.	58,189.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF MID - SOUTH 1780 MORIAH WOODS BLVD, SUITE 10 MEMPHIS, TN 38117	62-1253153	501(C)(3)	553,025.	34,223.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF MIDDLE TENNESSEE 600 HILL AVENUE, SUITE 201 NASHVILLE, TN 37210	62-1833327	501(C)(3)	395,982.	19,246.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF MINNESOTA 1919 UNIVERSITY AVE W, SUITE 415 ST. PAUL, MN 55104	41-1422893	501(C)(3)	827,297.	45,358.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF MISSISSIPPI 607 HIGHLAND COLONY PARKWAY, SUITE RIDGELAND, MS 39157	64-0730362	501(C)(3)	502,246.	19,386.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF MISSOURI AND KANSAS 8251 MARYLAND AVENUE, SUITE 10 ST. LOUIS, MO 63105	43-1550697	501(C)(3)	995,497.	24,453.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF NEBRASKA 11836 ARBOR STREET OMAHA, NE 68144	47-0671096	501(C)(3)	278,703.	34,709.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF NEW HAMPSHIRE 814 ELM STREET, SUITE 300 MANCHESTER, NH 03101-2230	02-0405369	501(C)(3)	243,072.	20,998.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF NEW JERSEY 1384 PERRINEVILLE ROAD, SAMUEL AND JOSPHINE PLUMERI WISHING PLACE - MONROE T	22-2488495	501(C)(3)	1,875,177.	71,982.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF NEW MEXICO 7400 TIBURON DR. NE, SUITE A1 ALBUQUERQUE, NM 87109	85-0347088	501(C)(3)	297,274.	28,856.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF NORTH DAKOTA 4143 26TH AVENUE SOUTH, SUITE 104 FARGO, ND 58104	45-0393770	501(C)(3)	144,029.	8,954.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF NORTH TEXAS 6655 DESEO IRVING, TX 75039	75-1889666	501(C)(3)	1,755,714.	109,783.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF NORTHEAST NEW YORK 3 WASHINGTON SQUARE ALBANY, NY 12205	14-1703503	501(C)(3)	262,091.	9,782.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF NORTHEASTERN AND CENTRAL CALIFORNIA AND NORTHERN NEVADA - 2800 CLUB CENTER DRIVE - SACRAMENTO, CA 95835	68-0027351	501(C)(3)	1,765,191.	7,578.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OHIO, KENTUCKY, AND INDIANA 2545 FARMERS DRIVE, SUITE 300 COLUMBUS, OH 43235	34-1471131	501(C)(3)	2,701,215.	133,673.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF OKLAHOMA 1900 NW EXPRESSWAY, SUITE 700 OKLAHOMA CITY, OK 73118	73-1176743	501(C)(3)	424,185.	38,208.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF ORANGE COUNTY AND INLAND EMPIRE - 3230 EL CAMINO REAL, SUITE 100 - IRVINE, CA 92602-1389	33-0036556	501(C)(3)	1,389,737.	23,960.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF OREGON 2000 SW 1ST AVENUE, SUITE 410 PORTLAND, OR 97201	82-0385049	501(C)(3)	612,572.	61,608.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF PHILADELPHIA, DELAWARE AND SUSQUEHANNA VALLEY - 5 VALLEY SQ, SUITE 210 - BLUE BELL, PA 19422	22-2755963	501(C)(3)	1,232,778.	49,119.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF PUERTO RICO PO BOX 193348 SAN JUAN, PR 00919-3348	66-0529880	501(C)(3)	119,946.	10,981.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF RIO GRANDE VALLEY 1801 S. 2ND STREET, SUITE 405 MCALLEN, TX 78503	74-2850325	501(C)(3)	77,297.	11,742.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF SAN DIEGO 2440 HOTEL CIRCLE NORTH, SUITE 200 SAN DIEGO, CA 92108	33-0039466	501(C)(3)	539,485.	44,252.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF SOUTH CAROLINA 225 SOUTH PLEASANTBURG DRIVE, C17 GREENVILLE, SC 29607	57-0786119	501(C)(3)	843,330.	34,575.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF SOUTH DAKOTA AND MONTANA 1400 WEST 17TH STREET SIOUX FALLS, SD 57104	46-0375953	501(C)(3)	324,482.	25,034.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF SOUTHERN FLORIDA 4491 S STATE ROAD 7, SUITE 201 FT. LAUDERDALE, FL 33314	59-2620322	501(C)(3)	1,798,544.	91,456.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF SOUTHERN NEVADA 9950 COVINGTON CROSS DR. LAS VEGAS, NV 89144	88-0371088	501(C)(3)	853,294.	22,889.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF TEXAS GULF COAST AND LOUISIANA - 12625 SOUTHWEST FREEWAY - STAFFORD, TX 77477	76-0116615	501(C)(3)	1,050,612.	87,016.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF UTAH 771 EAST WINCHESTER MURRAY, UT 84107	74-2392822	501(C)(3)	727,307.	34,018.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF VERMONT 431 PINE STREET, SUITE 214 SOUTH BURLINGTON, VT 05401	03-0323013	501(C)(3)	112,815.	8,857.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF WISCONSIN 11020 WEST PLANK COURT, SUITE 200 WAUWATOSA, WI 53226	39-1543541	501(C)(3)	1,425,898.	91,988.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT
MAWF WYOMING 236 W 1ST STREET CASPER, WY 82601	83-0276233	501(C)(3)	119,189.	6,327.	FMV	TRAVEL, M&E, SUPPLIES	GENERAL SUPPORT

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 CRITICAL ILLNESSES. THE

FOUNDATION AND ITS CHAPTERS OPERATE UNDER INDIVIDUAL CHAPTER AGREEMENTS

WHICH DEFINE THE TERMS AND CONDITIONS UNDER WHICH A CHAPTER IS GRANTED THE

RIGHTS AND PRIVILEGES OF BEING A CHAPTER, AS WELL AS THE DUTIES AND

OBLIGATIONS ASSOCIATED WITH THAT PRIVILEGE. BY ENTERING INTO THE CHAPTER

AGREEMENT, THE CHAPTER AGREES TO COMPLY WITH THE POLICIES OF THE

FOUNDATION. TO ENSURE COMPLIANCE WITH THE POLICIES, EACH CHAPTER AGREES TO

Part IV Supplemental Information

PERMIT THE FOUNDATION'S DESIGNATED REPRESENTATIVES TO INSPECT THE CHAPTER'S

BOOKS AND RECORDS AND TO INTERVIEW THE 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 OR SELECTED BENEFICIARIES FOR THE WISH EXPENSES, WITH THE EXCEPTION

OF TRAVEL STIPENDS (I.E., MEALS, TIPS, GAS, ETC.) FROM A STANDARDIZED WISH

BUDGET. GENERALLY, WISH EXPENSES ARE APPROVED BY THE CHAPTER PRESIDENT/CEO.

THE SUPPORTING WISH EXPENSE DOCUMENTATION (I.E., INVOICES AND STATEMENTS)

IS RETAINED BY THE ORGANIZATION.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

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 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

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2023

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 and/or 1099-NEC 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) LESLIE MOTTER PRESIDENT & CEO	(i)	556,431.	100,000.	900.	35,250.	1,500.	694,081.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) THOMAS PARKER CTO (THRU 4/2024)	(i)	288,332.	55,303.	900.	35,250.	1,500.	381,285.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) AMY BRINDLEY CCAO (THRU 8/2024)	(i)	267,324.	50,103.	900.	34,010.	1,500.	353,837.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) LUANN BOTT CRPSO (THRU 8/2024)	(i)	257,724.	58,000.	900.	12,750.	0.	329,374.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) TERESA DURAN CIO (THRU 3/2024)	(i)	256,630.	50,135.	900.	12,750.	0.	320,415.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) CATHLEEN PAUGH CHIEF FINANCIAL OFFICER/TREASURER	(i)	251,802.	45,104.	900.	10,202.	0.	308,008.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) FRANCES HALL CHIEF MISSION OFFICER	(i)	245,758.	46,500.	900.	10,290.	0.	303,448.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) JANELL HOLAS CHIEF BRAND ADVANCEMENT OFFICER	(i)	233,181.	56,000.	825.	12,446.	0.	302,452.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) TERRI FOULKS CHIEF PEOPLE OFFICER	(i)	242,982.	25,000.	900.	1,534.	1,450.	271,866.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) KAREN WELLS CHIEF OPERATING OFFICER	(i)	228,258.	20,000.	825.	9,440.	1,500.	260,023.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) FLORENDA NEWTON SD, CORPORATE ALLIANCES	(i)	193,299.	28,721.	900.	11,101.	0.	234,021.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) BRIAN POWELL SD, LEADERSHIP & PLANNED GIVING	(i)	190,658.	31,959.	900.	8,950.	0.	232,467.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) KRISTIE KIRSCHNER SD, CH REVENUE SVS (THRU 2/2024)	(i)	190,658.	29,697.	900.	2,463.	0.	223,718.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(14) ADAM FAIRCLOTH CIFO	(i)	190,422.	21,955.	900.	5,627.	0.	218,904.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(15) YVONNE MOSS CHIEF LEGAL OFFICER/ SECRETARY	(i)	195,422.	111.	900.	9,393.	1,500.	207,326.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(16) JARED PERRY CHIEF REVENUE OFFICER	(i)	178,846.	0.	525.	0.	600.	179,971.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.

Schedule J (Form 990) 2023

Part III Supplemental Information

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

PART I, LINE 7:

MANAGEMENT MAKES RECOMMENDATIONS TO THE GOVERNANCE, COMPENSATION, CULTURE &

NOMINATING COMMITTEE OF THE BOARD OF DIRECTORS OF THE ORGANIZATION ("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.

Supplemental Information on Tax-Exempt Bonds
Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions,
explanations, and any additional information in Part VI.
Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023
Open to Public
Inspection

Name of the organization <div align="center">MAKE-A-WISH FOUNDATION OF AMERICA</div>	Employer identification number <div align="center">86-0481941</div>
---	--

Part I	Bond Issues										
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A PUBLIC FINANCE AUTHORITY	27-3866124	NONE	10/29/19	11,410,000.	REFUNDING ACQUISITION OF OFFICE BUILDING		X		X		X
B											
C											
D											

Part II Proceeds										
	A		B		C		D			
1 Amount of bonds retired										
2 Amount of bonds legally defeased										
3 Total proceeds of issue	11,410,000.									
4 Gross proceeds in reserve funds										
5 Capitalized interest from proceeds										
6 Proceeds in refunding escrows										
7 Issuance costs from proceeds	224,275.									
8 Credit enhancement from proceeds										
9 Working capital expenditures from proceeds										
10 Capital expenditures from proceeds										
11 Other spent proceeds	11,185,725.									
12 Other unspent proceeds										
13 Year of substantial completion	2019									
	Yes	No	Yes	No	Yes	No	Yes	No		
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X								
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?	X									
16 Has the final allocation of proceeds been made?	X									
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X									

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

Schedule K (Form 990) 2023

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?	X							
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	26.89	%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government00	%		%		%		%
6 Total of lines 4 and 5	26.89	%		%		%		%
7 Does the bond issue meet the private security or payment test?	X							
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?	X							
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X							

Part IV Arbitrage (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X							
b Name of provider	U.S. BANK N.A.							
c Term of hedge	5.0000000							
d Was the hedge superintegrated?		X						
e Was the hedge terminated?		X						
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?		X						

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?		X						

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

PART V

THE FOUNDATION VOLUNTARILY REDEEMED ALL OF THE OUTSTANDING BONDS ON OCTOBER 30, 2024 WITH PROCEEDS OF A TAXABLE LOAN. THE FOUNDATION IS IN THE PROCESS OF SUBMITTING A REQUEST TO ENTER INTO A VOLUNTARY CLOSING AGREEMENT WITH THE IRS RELATED TO THE PRIVATE USE OF THE BOND FINANCED PROPERTY.

SCHEDULE L
(Form 990)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total \$

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990) 2023

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) SDS GLOBAL ENTERPRISES,	GREATER THAN 35% CO	90,000.	CONSULTING		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: SDS GLOBAL ENTERPRISES, INC.

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

GREATER THAN 35% CONTROLLED ENTITY OF SHIRLEY DAVIS, A CURRENT BOARD MEMBER

(D) DESCRIPTION OF TRANSACTION: CONSULTING SERVICES

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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 instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

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	54	570,250.	FMV
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 (WISH RELATED)	X	94	2,733,728.	FMV
26 Other (REWARDS POINTS)	X	1	1,500,000.	FMV
27 Other (AIRLINE/MILES)	X	12	1,453,853.	FMV
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 V, Donee Acknowledgement 29 0

- 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 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?
- 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?
- 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?
- 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.

	Yes	No
30a		X
31	X	
32a		X
33		

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

Schedule M (Form 990) 2023

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 AMOUNT IN COLUMN (B) REFERS TO THE NUMBER OF CONTRIBUTIONS

RECEIVED.

SCHEDULE O
(Form 990)

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

FORM 990, PART VI, SECTION A, LINE 1A:

THE EXECUTIVE COMMITTEE ("EC") PERFORMS SPECIFIC DUTIES DELEGATED BY THE

NATIONAL BOARD. THE EC IS EMPOWERED TO ACT ON BEHALF OF THE NATIONAL BOARD

BETWEEN BOARD MEETINGS, USUALLY WHEN TIMING IS AN ISSUE, SUBJECT TO: (A)

ANY LIMITATIONS IMPOSED BY THE BOARD, THE FOUNDATION'S CORPORATE DOCUMENTS,

OR APPLICABLE LAW; AND (B) SUBSEQUENT RATIFICATION BY THE BOARD. WITH THE

EXCEPTION OF THE CHAIR OF THE NATIONAL BOARD, WHO IS AUTOMATICALLY A MEMBER

AND CHAIR OF THE EC, THE COMPOSITION OF THE EC IS DETERMINED BY THE

NATIONAL BOARD, WHICH ELECTS EC MEMBERS FOR ONE-YEAR TERMS DURING THE FIRST

QUARTER OF EACH FISCAL YEAR. THE EC IS COMPRISED OF THE NATIONAL BOARD

CHAIR, VICE-CHAIR (IF ANY) AND CHAIR-ELECT; THE CHAIRS OF THE AUDIT &

FINANCE, CHAPTER PERFORMANCE, GOVERNANCE, RESOURCE DEVELOPMENT & BRANDING,

AND COMPENSATION AND MANAGEMENT DEVELOPMENT COMMITTEES (THE "COMMITTEES");

AND, AT THE BOARD'S DISCRETION, ONE OR TWO OTHER MEMBERS OF THE BOARD.

THE EXECUTIVE COMMITTEE MAY EXERCISE ALL OF THE POWERS OF THE BOARD OF

DIRECTORS WITH RESPECT TO THE DAY TO DAY BUSINESS OPERATIONS OF THE

CORPORATION WHEN THE BOARD OF DIRECTORS IS NOT IN SESSION. THE EXECUTIVE

COMMITTEE SHALL SUBMIT TO THE BOARD OF DIRECTORS FOR ITS CONSIDERATION

RESOLUTIONS CONCERNING ANY UNUSUAL OR EXTRAORDINARY MATTERS AFFECTING THE

OPERATION OF THE CORPORATION.

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

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

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

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 MAINTAINS A CONFLICT OF INTEREST AND ETHICS STATEMENT FOR EACH OFFICER, EMPLOYEE, BOARD MEMBER, AND VOLUNTEER. SUCH STATEMENTS MUST BE SIGNED UPON DATE OF HIRE, ELECTION, OR COMMENCEMENT OF VOLUNTEER SERVICE, AND AT LEAST ANNUALLY THEREAFTER. THE SIGNED STATEMENTS ARE THEN SUBMITTED TO AND REVIEWED BY THE VOLUNTEER MANAGER IF THEY ARE FROM VOLUNTEERS, AND THE CHIEF LEGAL OFFICER IF FROM STAFF AND BOARD MEMBERS. REVIEW OF THE STATEMENTS IS MONITORED BY THE PRESIDENT/CEO. THE PROCEDURES FOR ADDRESSING ANY CONFLICT OF INTEREST OF WHICH THE PRESIDENT/CEO BECOMES AWARE INCLUDES, BUT ARE NOT LIMITED TO, THE FOLLOWING (1) DETERMINING THE NATURE OF THE CONFLICT VIA VERBAL OR WRITTEN COMMUNICATION WITH THE INTERESTED PERSON (2) FULLY DISCLOSING CONFLICTING INTERESTS TO THE BOARD (3) THE CONFLICTED PERSON RECUSES HIMSELF-HERSELF FROM DELIBERATIONS AND DECISIONS REGARDING THE TRANSACTION, AND (4) TAKING APPROPRIATE ACTIONS WARRANTED BY THE CONFLICT AS RECOMMENDED BY THE BOARD UP TO AND INCLUDING TERMINATION OF SERVICE.

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 2024 WAS REVIEWED AND APPROVED BY THE GOVERNANCE, COMPENSATION, CULTURE AND NOMINATING COMMITTEE

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

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

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

AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, HI, IL, IN, KS, KY, LA, 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:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

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

CHANGE IN VALUE OF SPLIT-INTEREST AGREEMENTS	35,513.
--	---------

CHANGE IN VALUE OF SWAP	-329,889.
-------------------------	-----------

TOTAL TO FORM 990, PART XI, LINE 9 -294,376.