

2000

Open to Public Inspection

Form 990

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust

The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury Internal Revenue Service

A For the 2000 calendar year, OR tax year period beginning JUL 1, 2000 and ending JUN 30, 2001

B Check if applicable: C Name of organization Multiple Sclerosis Association of America, Inc. D Employer identification number 22-1912812 E Telephone number 856-488-4500 F Check if application pending

G Organization type (check only one) 501(c)(3) OR 4947(a)(1) H(a) Is this a group return for affiliates? H(b) If "Yes," enter number of affiliates H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling?

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

J Accounting method: Cash Accrual Other (specify)

K Check here if the organization's gross receipts are normally not more than \$25,000. L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with columns for Revenue, Expenses, and Net Assets. Rows include Contributions, program service revenue, membership dues, interest on savings, dividends, gross rents, other investment income, gross amount from sale of assets, special events, gross sales of inventory, other revenue, total revenue, program services, management and general, fundraising, payments to affiliates, total expenses, excess or deficit, net assets at beginning/end of year.

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) .....				
	cash \$ _____ noncash \$ _____	22			
23	Specific assistance to individuals (attach schedule)	23	78,750.	78,750.	Statement 5
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc. ....	25	543,168.	237,636.	257,407.
26	Other salaries and wages .....	26	765,454.	406,860.	299,935.
27	Pension plan contributions .....	27		0.	0.
28	Other employee benefits .....	28	76,267.	37,561.	32,482.
29	Payroll taxes .....	29	109,967.	54,159.	46,835.
30	Professional fundraising fees .....	30	6,883,658.	2,669,400.	139,859.
31	Accounting fees .....	31	92,607.	3,665.	88,942.
32	Legal fees .....	32	329,984.	18,506.	311,478.
33	Supplies .....	33	72,984.	35,049.	32,226.
34	Telephone .....	34	52,369.	25,792.	22,304.
35	Postage and shipping .....	35	83,994.	41,367.	35,773.
36	Occupancy .....	36	99,419.	47,040.	44,904.
37	Equipment rental and maintenance .....	37			
38	Printing and publications .....	38	2,459.	1,211.	1,047.
39	Travel .....	39	47,083.	23,188.	20,053.
40	Conferences, conventions, and meetings .....	40			
41	Interest .....	41	4,027.	1,983.	1,715.
42	Depreciation, depletion, etc. (attach schedule) ...	42	111,150.	54,741.	47,339.
43	Other expenses (itemize):				
a	_____	43a			
b	_____	43b			
c	_____	43c			
d	_____	43d			
e	See Statement 2	43e	914,148.	494,468.	328,621.
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15 .....	44	10,267,488.	4,231,376.	1,710,920.

**Reporting of Joint Costs.** Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation?  Yes  No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 6,956,379.; (ii) the amount allocated to Program services \$ 2,665,156.; (iii) the amount allocated to Management and general \$ 191,556.; and (iv) the amount allocated to Fundraising \$ 4,099,668.

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? ▶	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a Patient Services - loans equipment to patients free of charge to assist the disabled and provides research services, newsletter, patient meetings and social activities. (Grants and allocations \$ _____)	2,880,206.
b See Statement 4 (Grants and allocations \$ _____)	1,142,734.
c Housing - develops barrier free housing projects for the physically disabled. (Grants and allocations \$ _____)	208,436.
d (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) ▶	<b>4,231,376.</b>

**Part IV Balance Sheets**

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing	401,847.	45	537,185.
	46 Savings and temporary cash investments	1,244,832.	46	1,026,387.
	47 a Accounts receivable	47a 47,932.		
	b Less: allowance for doubtful accounts	47b	5,070.	47c 47,932.
	48 a Pledges receivable	48a 1,186,022.		
	b Less: allowance for doubtful accounts	48b	939,598.	48c 1,186,022.
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b		51c
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		12,032.	53 12,719.
	54 Investments - securities	Cost FMV		54
	55 a Investments - land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation	55b		55c
	56 Investments - other			56
	57 a Land, buildings, and equipment: basis	57a 2,533,695.		
	b Less: accumulated depreciation Stmt 6	57b 1,042,541.	1,597,810.	57c 1,491,154.
	58 Other assets (describe Due from affiliates)		585,767.	58 465,956.
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)		4,786,956.	59 4,767,355.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses		60 868,939.	971,309.
	61 Grants payable		61 250,623.	25,601.
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable Stmt 7		29,091.	64b 23,361.
	65 Other liabilities (describe See Statement 8)		65 3,183.	159,830.
66 <b>Total liabilities</b> (add lines 60 through 65)		1,151,836.	66 1,180,101.	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67 3,627,330.	3,587,254.
	68 Temporarily restricted		68 7,790.	0.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)		3,635,120.	73 3,587,254.
	74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		4,786,956.	74 4,767,355.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.



<b>Part VI Other Information</b>	N/A	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity .....	76		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? .....	77	X	
If "Yes," attach a conformed copy of the changes.			
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? .....	78a		X
b If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? .....	78b		
N/A			
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? .....	79		X
If "Yes," attach a statement.			
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? .....	80a	X	
b If "Yes," enter the name of the organization ▶ <u>See Statement 11</u> .....			
and check whether it is <input type="radio"/> exempt OR <input checked="" type="radio"/> nonexempt.			
81 a Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81 .....	81a		0.
b Did the organization file <b>Form 1120-POL</b> for this year? .....	81b		X
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? .....	82a	X	
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) .....	82b		75,454.
83 a Did the organization comply with the public inspection requirements for returns and exemption applications? .....	83a	X	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? .....	83b	X	
84 a Did the organization solicit any contributions or gifts that were not tax deductible? .....	84a		
N/A			
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....	84b		
N/A			
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? .....	85a		
N/A			
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	85b		
N/A			
If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c Dues, assessments, and similar amounts from members .....	85c		N/A
d Section 162(e) lobbying and political expenditures .....	85d		N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices .....	85e		N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e) .....	85f		N/A
g Does the organization elect to pay the section 6033(e) tax on the amount in 85f? .....	85g		
N/A			
h If section 6033(e)(1)(A) dues notice were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? .....	85h		
N/A			
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 .....	86a		N/A
b Gross receipts, included on line 12, for public use of club facilities .....	86b		N/A
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders .....	87a		N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	87b		N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? .....	88		X
If "Yes," complete Part IX			
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ <u>0.</u> ; section 4912 ▶ <u>0.</u> ; section 4955 ▶ <u>0.</u> .....			
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? .....	89b		X
If "Yes," attach a statement explaining each transaction			
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 .....			0.
d Enter: Amount of tax on line 89c, above, reimbursed by the organization .....			0.
90 a List the states with which a copy of this return is filed ▶ <u>See Statement 12</u> .....			
b Number of employees employed in the pay period that includes March 12, 2000 .....	90b		35

91 The books are in care of ▶ The Association Telephone no. ▶ 856-488-4500  
 Located at ▶ 706 Haddonfield Road, Cherry Hill, NJ ZIP code ▶ 08002-2652

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here  and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 ▶ N/A

**Part VII Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
<b>93</b> Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments .....					
g Fees and contracts from government agencies .....					
<b>94</b> Membership dues and assessments .....					
<b>95</b> Interest on savings and temporary cash investments .....			14	63,117.	
<b>96</b> Dividends and interest from securities .....					
<b>97</b> Net rental income or (loss) from real estate:					
a debt-financed property .....					
b not debt-financed property .....					
<b>98</b> Net rental income or (loss) from personal property .....					
<b>99</b> Other investment income .....					
<b>100</b> Gain or (loss) from sales of assets other than inventory .....					
<b>101</b> Net income or (loss) from special events .....					60,847.
<b>102</b> Gross profit or (loss) from sales of inventory .....					
<b>103</b> Other revenue:					
a <u>Miscellaneous revenue</u> .....					39,852.
b <u>Rental income</u> .....			16	90,304.	
c <u>Advertising revenue</u> .....			41	35,810.	
d _____					
e _____					
<b>104</b> Subtotal (add columns (B), (D), and (E)) .....		0.		189,231.	100,699.
<b>105</b> Total (add line 104, columns (B), (D), and (E)) .....					289,930.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes**

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	See Statement 13

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities**

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts**

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....  Yes  No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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. (Important: See General Instruction W.)

Please Sign Here: Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Type or print name and title \_\_\_\_\_

Paid Preparer's signature: \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's SSN or PTIN \_\_\_\_\_

Preparer's Use Only: Firm's name (or yours if self-employed) and address, and ZIP code: **Raffa and Associates**  
**1899 L Street, NW, Suite 600**  
**Washington, DC 20036** EIN: **52-1511275** Phone no.: **202-822-5000**

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

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.**

OMB No. 1545-0047

**2000**

Name of the organization **Multiple Sclerosis Association of America, Inc.** Employer identification number **22 1912812**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>Charles Bechtel</u> ----- 302 Snyder Ave. Pitman, NJ	MIS Director 40 hrs./week	51,597.	8,256.	
-----				
-----				
-----				
-----				
-----				
-----				
-----				
Total number of other employees paid over \$50,000 ▶	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>Heritage Publishing Company</u> ----- 2402 Wildwood Avenue, Sherwood, AR 72116	Telemarketing	4009327.
<u>Facter Direct Ltd.</u> ----- 11500 W. Olympic Blvd, Ste.540 LA, CA 90064	Telemarketing/ Direct Mail	2065866.
<u>Pepper Hamilton, LLP</u> ----- Liberty View Bldg. Ste. 420 Cherry Hill, NJ 08002	Legal	326,426.
<u>Tele-Response Center, Inc.</u> ----- 2824 Cottman Avenue, Philadelphia, PA 19149	Telemarketing	653,899.
<u>Uni-Fund, Inc.</u> ----- 2700 S. Tamiami Trail, Sarasota, FL 34239	Telemarketing	212,095.
Total number of others receiving over \$50,000 for professional services ▶	1	

**Part III Statements About Activities**

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? ..... If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property? .....	2a	X
b Lending of money or other extension of credit? .....	2b	X
c Furnishing of goods, services, or facilities? .....	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <b>See Part V, Form 990</b> .....	2d	X
e Transfer of any part of its income or assets? .....	2e	X
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? .....	3	X
4 a Do you have a section 403(b) annuity plan for your employees? .....	4a	X
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.) <b>See Statement 14</b>		

**Part IV Reason for Non-Private Foundation Status** (See pages 2 through 5 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 5.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ► \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12  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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2).** (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

**Multiple Sclerosis Association of**

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**

**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	12,168,570.	14,033,985.	14,200,939.	11,798,227.	52,201,721.
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	66,316.	118,697.	235,728.	392,985.	813,726.
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975...	100,487.	79,431.	94,665.	66,914.	341,497.
<b>19</b> Net income from unrelated business activities not included in line 18				26,775.	26,775.
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	98,601.	174,936.	See Statement 15 26,390.		299,927.
<b>23</b> Total of lines 15 through 22	12,433,974.	14,407,049.	14,557,722.	12,284,901.	53,683,646.
<b>24</b> Line 23 minus line 17	12,367,658.	14,288,352.	14,321,994.	11,891,916.	52,869,920.
<b>25</b> Enter 1% of line 23	124,340.	144,070.	145,577.	122,849.	
<b>26 Organizations described on lines 10 or 11:</b>					
<b>a</b> Enter 2% of amount in column (e), line 24					26a 1,057,398.
<b>b</b> Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					26b 0.
<b>c</b> Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 52,869,920.
<b>d</b> Add: Amounts from column (e) for lines:					
18 <u>341,497.</u> 19 <u>26,775.</u>					
22 <u>299,927.</u> 26b _____					26d 668,199.
<b>e</b> Public support (line 26c minus line 26d total)					26e 52,201,721.
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 98.7361%
<b>27 Organizations described on line 12:</b>					
<b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:					
(1999) <u>N/A</u> (1998) _____      (1997) _____      (1996) _____					
<b>b</b> For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: <u>N/A</u>					
(1999) _____      (1998) _____      (1997) _____      (1996) _____					
<b>c</b> Add: Amounts from column (e) for lines:					
15 _____      16 _____					
17 _____      20 _____      21 _____					27c N/A
<b>d</b> Add: Line 27a total _____ and line 27b total _____					27d N/A
<b>e</b> Public support (line 27c total minus line 27d total)					27e N/A
<b>f</b> Total support for section 509(a)(2) test: Enter amount on line 23, column (e)			27f N/A		
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

**28 Unusual Grants:** For an organization described in line 10, 11, or 12, that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 5 of the instructions.)

None

**Part V Private School Questionnaire**  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? .....		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
_____			
_____			
_____			
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff? .....		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....		
d	Copies of all material used by the organization or on its behalf to solicit contributions? .....		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
_____			
_____			
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges? .....		
b	Admissions policies? .....		
c	Employment of faculty or administrative staff? .....		
d	Scholarships or other financial assistance? .....		
e	Educational policies? .....		
f	Use of facilities? .....		
g	Athletic programs? .....		
h	Other extracurricular activities? .....		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
_____			
_____			
34 a	Does the organization receive any financial aid or assistance from a governmental agency? .....		
b	Has the organization's right to such aid ever been revoked or suspended? .....		
If you answered "Yes" to either 34a or b, please explain using an attached statement.			
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation .....		

**Part VI-A Lobbying Expenditures by Electing Public Charities**

(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

- Check here  If the organization belongs to an affiliated group.
- Check here  If you checked "a" above and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		<b>N/A</b>	
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	<b>36</b>		
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....	<b>37</b>		
<b>38</b> Total lobbying expenditures (add lines 36 and 37) .....	<b>38</b>		
<b>39</b> Other exempt purpose expenditures .....	<b>39</b>		
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39) .....	<b>40</b>		
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table -			
<b>If the amount on line 40 is -</b>	<b>The lobbying nontaxable amount is -</b>		
Not over \$500,000 .....	20% of the amount on line 40 .....		
Over \$500,000 but not over \$1,000,000 .....	\$100,000 plus 15% of the excess over \$500,000 .....		
Over \$1,000,000 but not over \$1,500,000 .....	\$175,000 plus 10% of the excess over \$1,000,000 .....	<b>41</b>	
Over \$1,500,000 but not over \$17,000,000 .....	\$225,000 plus 5% of the excess over \$1,500,000 .....		
Over \$17,000,000 .....	\$1,000,000 .....		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41) .....	<b>42</b>		
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	<b>43</b>		
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	<b>44</b>		
<b>Caution:</b> If there is an amount on either line 43 or line 44, you must file Form 4720.			

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 9 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
<b>45</b> Lobbying nontaxable amount .....					0.
<b>46</b> Lobbying ceiling amount (150% of line 45(e)) .....					0.
<b>47</b> Total lobbying expenditures .....					0.
<b>48</b> Grassroots nontaxable amount .....					0.
<b>49</b> Grassroots ceiling amount (150% of line 48(e)) .....					0.
<b>50</b> Grassroots lobbying expenditures .....					0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
<b>a</b> Volunteers .....			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines c through h) .....			
<b>c</b> Media advertisements .....			
<b>d</b> Mailings to members, legislators, or the public .....			
<b>e</b> Publications, or published or broadcast statements .....			
<b>f</b> Grants to other organizations for lobbying purposes .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....			
<b>i</b> Total lobbying expenditures (add lines c through h) .....			0.
If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.			

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

Table with 3 columns: Question, Yes, No. Rows include 51a(i) Cash, a(ii) Other assets, b(i) Sales or exchanges of assets, b(ii) Purchases of assets, b(iii) Rental of facilities, b(iv) Reimbursement arrangements, b(v) Loans or loan guarantees, b(vi) Performance of services, and c Sharing of facilities.

- (i) Cash
(ii) Other assets
b Other transactions:
(i) Sales or exchanges of assets with a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities, equipment, or other assets
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received: N/A

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule: N/A

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.



Form 990	Special Events and Activities				Statement	1
Description of Event	Gross Receipts	Contribut. Included	Gross Revenue	Direct Expenses	Net Income	
Montana Candy Cane	39,338.		39,338.	6,592.	32,746.	
Trans Montana	28,029.		28,029.	12,419.	15,610.	
Montana Home Tours	6,025.		6,025.	0.	6,025.	
Misc. Special events	16,028.		16,028.	9,562.	6,466.	
<b>To Fm 990, Part I, line 9</b>	<b>89,420.</b>		<b>89,420.</b>	<b>28,573.</b>	<b>60,847.</b>	

Form 990	Other Expenses			Statement	2
Description	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising	
Patient assistance	484,732.	441,942.	35,852.	6,938.	
Bank charges	25,864.	4,756.	21,108.		
Miscellaneous	189,205.	6,998.	181,050.	1,157.	
Data processing and list costs	20,071.	9,885.	8,548.	1,638.	
Professional fees	93,967.	19,315.	72,329.	2,323.	
Licenses and fees	89,133.	5,933.	5,131.	78,069.	
Advertising	11,176.	5,639.	4,603.	934.	
<b>Total to Fm 990, ln 43</b>	<b>914,148.</b>	<b>494,468.</b>	<b>328,621.</b>	<b>91,059.</b>	

Form 990	Statement of Organization's Primary Exempt Purpose	Statement	3
Part III			

### Explanation

The primary purpose is to enhance the quality of life for Multiple Sclerosis (MS) sufferers and their families; to promote, expand and encourage public knowledge and support as to the needs and day to day struggles of MS patients.

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Form 990                      Statement of Program Service Accomplishments                      Statement      4

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Description of Program Service Two

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Public Education, Referral & Counseling—Through publications, MSAA educates those with MS and a wider public about the disease, its symptoms, management of those symptoms, and breakthroughs in research and pharmaceutical relief. Through direct informational campaigns, MSAA helps the general public to better understand disability and the needs of the disabled, the objective being to make the world more welcoming and accepting to people with MS.

	Grants	Expenses
To Form 990, Part III, line b		1,142,734.

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Form 990                      Specific Assistance to Individuals                      Statement      5

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Description	Amount
MRI Program medical expenses	9,399.
Bee Venom Program medical expenses	16,013.
Cooling Program medical expenses	53,338.
Total to Form 990, Part II, line 23	78,750.

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Form 990                      Depreciation of Assets Not Held for Investment                      Statement      6

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Description	Cost or Other Basis	Accumulated Depreciation	Book Value
Buildings and improvements	810,967.	130,094.	680,873.
Land	646,000.	0.	646,000.
Patient equipment	377,129.	235,600.	141,529.
Office furniture and equipment	699,599.	676,847.	22,752.
Total to Form 990, Part IV, ln 57	2,533,695.	1,042,541.	1,491,154.

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Form 990	Other Notes and Loans Payable	Statement	7
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Lender's Name		Terms of Repayment	
Lucent Technologies Product Finance		Monthly payments of \$742.39	

Date of Note	Maturity Date	Original Loan Amount	Interest Rate
07/01/99	06/30/04	33,647.	1.96%

Security Provided by Borrower	Purpose of Loan
Telephone system	Purchase of equipment

Relationship of Lender

None

Description of Consideration	FMV of Consideration	Balance Due
	0.	23,361.

Total included on Form 990, Part IV, line 64, Column B	23,361.
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Form 990	Other Liabilities	Statement	8
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Description	Amount
Tenant security deposits	3,183.
Other liabilities	156,647.
Total to Form 990, Part IV, line 65, Column B	159,830.

Form 990	Other Revenue Not Included on Form 990	Statement	9
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Description	Amount
Special events expenses netted with revenue	28,573.
Income of affiliates included in the consolidated financial statements of the Association	1,065,585.
Total to Form 990, Part IV-A	1,094,158.

Form 990	Other Expenses Not Included on Form 990	Statement 10
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Description	Amount
Special events expenses netted with revenue	28,573.
Expenses of affiliates included in the consolidated financial statements of the Association	1,204,262.
Total to Form 990, Part IV-B	1,232,835.

Form 990	Identification of Related Organizations Part VI, Line 80b	Statement 11
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Name of Organization	Exempt	NonExempt
Multiple Sclerosis Housing, Inc.	X	
Multiple Sclerosis Handicapped Housing, Inc.	X	
MSAA Housing for the Disabled, Inc.	X	
MSAA Housing for the Independent Living, Inc.	X	
MSAA Jacksonville, Inc.	X	

Form 990	List of States Receiving Copy of Return Part VI, Line 90	Statement 12
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States

AK, AL, AR, AZ, CA, CT, FL, GA, IL, KS, KY, LS, ME, MA, MD, MN, MI, MO, MT  
NE, NH, NJ, NY, NM, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VT, WA, WV, WI,  
VA, WY, DC

Form 990	Part VIII - Relationship of Activities to Accomplishment of Exempt Purposes	Statement 13
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Line	Explanation of Relationship of Activities
101	These events contributed to the Association's mission of providing services, education and research for patients suffering from Multiple Sclerosis.
103a	Revenue generated from the Association's miscellaneous activities to be used toward acheiving its goals as stated in its mission.

