

Extended to May 15, 2026

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

# Form 990

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

# 2024

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the **2024** calendar year, or tax year beginning **JUL 1, 2024** and ending **JUN 30, 2025**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Humane Society of Southern Arizona</b>		<b>D</b> Employer identification number <b>86-0112798</b>
	Doing business as		<b>E</b> Telephone number <b>520-327-6088</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	<b>635 W. Roger Rd.</b>		<b>G</b> Gross receipts \$ <b>15,194,366.</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>Tucson, AZ 85705-2618</b>		
<b>F</b> Name and address of principal officer: <b>Kristin Barney same as C above</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number	

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: **www.hssaz.org**

**K** Form of organization:  Corporation  Trust  Association  Other **L** Year of formation: **1944** **M** State of legal domicile: **AZ**

## Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>To compassionately serve pets and the people who love them.</b>
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) <b>3</b> <b>10</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b> <b>10</b>
	<b>5</b> Total number of individuals employed in calendar year 2024 (Part V, line 2a) <b>5</b> <b>155</b>
	<b>6</b> Total number of volunteers (estimate if necessary) <b>6</b> <b>403</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 <b>7a</b> <b>10,388.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 <b>7b</b> <b>5,664.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) <b>7,403,380.</b> <b>Prior Year</b> <b>8,359,946.</b> <b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) <b>1,301,817.</b> <b>1,301,817.</b> <b>983,807.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>326,196.</b> <b>326,196.</b> <b>640,642.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>1,590,555.</b> <b>1,590,555.</b> <b>1,475,586.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>10,621,948.</b> <b>10,621,948.</b> <b>11,459,981.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>0.</b> <b>0.</b> <b>0.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) <b>0.</b> <b>0.</b> <b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>5,806,259.</b> <b>5,806,259.</b> <b>5,603,125.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) <b>127,341.</b> <b>127,341.</b> <b>27,817.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>3,295,393.</b>
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>5,664,652.</b> <b>5,664,652.</b> <b>4,754,089.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>11,598,252.</b> <b>11,598,252.</b> <b>10,385,031.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 <b>-976,304.</b> <b>-976,304.</b> <b>1,074,950.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) <b>29,792,281.</b> <b>Beginning of Current Year</b> <b>32,617,597.</b> <b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26) <b>3,293,609.</b> <b>3,293,609.</b> <b>4,637,083.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 <b>26,498,672.</b> <b>26,498,672.</b> <b>27,980,514.</b>

## Part II Signature Block

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

<b>Sign Here</b>	Signature of officer <b>Kristin Barney, CEO</b>		Date	
	Type or print name and title			
<b>Paid Preparer Use Only</b>	Preparer's name <b>Carla J. Keegan</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> PTIN <b>P00596839</b>
	Firm's name <b>Keegan Linscott &amp; Associates, P.C.</b>	Firm's EIN <b>86-0750225</b>	Phone no. (520) <b>884-0176</b>	
Firm's address <b>3443 N. Campbell Avenue, Suite 115 Tucson, AZ 85719</b>				

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: To compassionately serve pets and the people who love them.

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

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

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

4a (Code: ) (Expenses \$ 3,575,108. including grants of \$ ) (Revenue \$ 441,907.) ANIMAL SHELTER AND LIFESAVING SERVICES -- HSSA prides itself on providing the highest level of service to the pets in its care. The happier, healthier, and more confident pets are, the more likely it is that they will find loving homes. This year, we sheltered 3,258 pets, reunited 145 lost pets with their families, and helped over 2,400 pets find loving homes. Our foster care volunteers provided safe, quiet homes for 1,190 pets to recover or grow prior to their adoptions and 431 volunteers gave 27,889 hours to support the pets in our care.

4b (Code: ) (Expenses \$ 2,141,356. including grants of \$ ) (Revenue \$ 469,173.) VETERINARY SERVICES - HSSA's team of veterinary professionals provide emergency services, preventive surgical services, and dental services to our shelter pets, public pets, and to our pet partners. More than 9,000 spay and neuter surgeries were completed across our public clinic, community cat program and shelter pets; over 12,000 vaccines were administered and 763 pets were microchipped.

4c (Code: ) (Expenses \$ 694,386. including grants of \$ ) (Revenue \$ 72,727.) ENGAGEMENT & OUTREACH -- HSSA's engagement and outreach programs, which support community members of all ages, and proactively support the human-animal bond, were able to support 2,684 families through our pet pantry, ensuring that no one has to make the difficult choice between their own needs and those of their pets. This number represents a an over 600% increase in families served.

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

4e Total program service expenses 6,410,850.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38 covering various organizational requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question number, Yes, No. Rows 1a-1c regarding Form 1096 and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes rows for employee counts (2a), tax returns (2b), unrelated business income (3a-3b), foreign accounts (4a-4b), prohibited transactions (5a-5c), solicitations (6a-6b), deductible contributions (7a-7h), donor advised funds (8-9), 501(c)(7) organizations (10), 501(c)(12) organizations (11), 4947(a)(1) trusts (12a-12b), 501(c)(29) health insurers (13a-13c), tanning services (14a-14b), parachute payments (15), excise tax (16), and 501(c)(21) organizations (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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (10); 1b Enter the number of voting members included on line 1a, above, who are independent (10); 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? (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? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (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? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (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 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b 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 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (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 (X); b Other officers or key employees of the organization (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? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed (None); 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. [X] Own website [X] Another's website [X] 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 (The Organization - 520-327-6088, 635 W. Roger Rd., Tucson, AZ 85705-2618).

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See 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) Sarah Neuser Clinic Medical Director	40.00					X	137,403.	0.	9,992.	
(2) Karen Hollish CDO	40.00			X			129,699.	0.	6,440.	
(3) Heather Cornell Clinic Medical Director	40.00					X	124,755.	0.	8,862.	
(4) Kelli Hamp Veterinarian	40.00					X	103,069.	0.	6,725.	
(5) Danielle Brady Chief People & Culture Officer	40.00			X			106,419.	0.	1,352.	
(6) Kristin Barney CEO	40.00			X			107,722.	0.	0.	
(7) Sylvia Leyba CFO	40.00			X			66,661.	0.	2,112.	
(8) Michele Figueroa CPO	40.00			X			28,132.	0.	845.	
(9) Karyn Carlson Chief Veterinary Officer	40.00			X			7,200.	0.	0.	
(10) Jennifer Beattie Chair	8.00	X		X			0.	0.	0.	
(11) Mark Butler Vice-Chair until 8/24	5.00	X		X			0.	0.	0.	
(12) Brian Molitor Vice-Chair 8/24 on	5.00	X		X			0.	0.	0.	
(13) Vicki Doolittle Secretary	3.00	X		X			0.	0.	0.	
(14) Anna Perreira Treasurer	3.00	X		X			0.	0.	0.	
(15) Robert Garcia Director	6.00	X					0.	0.	0.	
(16) Cheryl Adams Director	2.00	X					0.	0.	0.	
(17) Marc Brown Director	2.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/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) Jacob Carter Director	3.00	X						0.	0.	0.
(19) Richard Gribble Director	2.00	X						0.	0.	0.
(20) Jeannette Hoit Director	3.00	X						0.	0.	0.
(21) Ken Levison Director	2.00	X						0.	0.	0.
(22) Evan MacLean Director	3.00	X						0.	0.	0.
(23) Kathleen Patton Director	2.00	X						0.	0.	0.
(24) Tom Spendiarian Director	2.00	X						0.	0.	0.
<b>1b Subtotal</b> .....								811,060.	0.	36,328.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								811,060.	0.	36,328.

**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 6

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		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
NONE		

**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 0

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>	4,253.				
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	8,355,693.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 1,462,043.				
	<b>h Total.</b> Add lines 1a-1f .....			8,359,946.			
<b>Program Service Revenue</b>	<b>2 a</b> Veterinary Services	<b>Business Code</b>					
		541900	469,173.	469,173.			
	<b>b</b> Animal Shelter & Lifesaving Servi	900099	441,907.	441,907.			
	<b>c</b> Engagement & Outreach	611600	72,727.	72,727.			
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....			983,807.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		269,432.			269,432.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real	30,403.			
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>	0.				
	<b>c</b> Rental income or (loss)	<b>6c</b>	30,403.				
	<b>d</b> Net rental income or (loss) .....			30,403.		30,403.	
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities	3,994,694.	20,574.		
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>	3,632,363.	11,695.			
<b>c</b> Gain or (loss) .....	<b>7c</b>	362,331.	8,879.				
<b>d</b> Net gain or (loss) .....			371,210.		371,210.		
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>						
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>		4,950.				
<b>b</b> Less: direct expenses .....	<b>9b</b>	0.					
<b>c</b> Net income or (loss) from gaming activities .....			4,950.		4,950.		
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>		1,477,572.				
<b>b</b> Less: cost of goods sold .....	<b>10b</b>	90,327.					
<b>c</b> Net income or (loss) from sales of inventory .....			1,387,245.		1,376,857.		
<b>Miscellaneous Revenue</b>	<b>11 a</b> Other Income	<b>Business Code</b>					
		900099	52,988.			52,988.	
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....			52,988.				
<b>12 Total revenue.</b> See instructions .....			11,459,981.	983,807.	10,388.	2,105,840.	

**Part IX Statement of Functional Expenses**

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

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
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				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	739,125.	442,422.	105,868.	190,835.
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	4,093,682.	2,984,984.	166,120.	942,578.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	35,191.	30,908.	1,441.	2,842.
9 Other employee benefits	374,585.	255,435.	23,519.	95,631.
10 Payroll taxes	360,542.	256,033.	20,249.	84,260.
11 Fees for services (nonemployees):				
a Management				
b Legal	19,572.	12,502.	4,154.	2,916.
c Accounting	39,000.	23,236.	9,263.	6,501.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	27,817.			27,817.
f Investment management fees	54,207.		54,207.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	413,161.	320,154.	20,357.	72,650.
12 Advertising and promotion	92,030.	42,761.	14,110.	35,159.
13 Office expenses				
14 Information technology	245,278.	148,485.	41,117.	55,676.
15 Royalties				
16 Occupancy	371,524.	292,725.	7,656.	71,143.
17 Travel	38,697.	32,356.	782.	5,559.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	237,743.	141,655.	56,464.	39,624.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	496,401.	393,609.	10,629.	92,163.
23 Insurance	215,442.	155,525.	10,171.	49,746.
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 <b>In-Kind Expenses</b>	1,375,272.	91,620.		1,283,652.
b <b>Supplies</b>	1,005,734.	759,611.	14,210.	231,913.
c <b>Other Expense</b>	150,028.	26,829.	118,471.	4,728.
d				
e All other expenses				
25 <b>Total functional expenses.</b> Add lines 1 through 24e	10,385,031.	6,410,850.	678,788.	3,295,393.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)	26,750.	16,719.	0.	10,031.

**Part X Balance Sheet**

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

		(A)		(B)		
		Beginning of year		End of year		
Assets	<b>1</b> Cash - non-interest-bearing .....	403,172.	<b>1</b>	1,141,941.		
	<b>2</b> Savings and temporary cash investments .....	799,067.	<b>2</b>	1,554,837.		
	<b>3</b> Pledges and grants receivable, net .....	2,042,054.	<b>3</b>	1,547,226.		
	<b>4</b> Accounts receivable, net .....	50,587.	<b>4</b>	62,287.		
	<b>5</b> 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 .....		<b>5</b>			
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>			
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>			
	<b>8</b> Inventories for sale or use .....	361,968.	<b>8</b>	353,778.		
	<b>9</b> Prepaid expenses and deferred charges .....	95,162.	<b>9</b>	89,221.		
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 17,346,544.				
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 2,976,777.	14,629,627.	<b>10c</b>	14,369,767.	
	<b>11</b> Investments - publicly traded securities .....	7,302,162.	<b>11</b>	9,264,608.		
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>			
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>			
	<b>14</b> Intangible assets .....		<b>14</b>			
	<b>15</b> Other assets. See Part IV, line 11 .....	4,108,482.	<b>15</b>	4,233,932.		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	29,792,281.	<b>16</b>	32,617,597.			
Liabilities	<b>17</b> Accounts payable and accrued expenses .....	553,311.	<b>17</b>	580,809.		
	<b>18</b> Grants payable .....		<b>18</b>			
	<b>19</b> Deferred revenue .....		<b>19</b>			
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>			
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>			
	<b>22</b> 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 .....		<b>22</b>			
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	2,622,235.	<b>23</b>	3,969,267.		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>			
	<b>25</b> 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 .....	118,063.	<b>25</b>	87,007.		
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	3,293,609.	<b>26</b>	4,637,083.		
Net Assets or Fund Balances	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>					
	<b>27</b> Net assets without donor restrictions .....	22,106,218.	<b>27</b>	22,509,320.		
	<b>28</b> Net assets with donor restrictions .....	4,392,454.	<b>28</b>	5,471,194.		
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>					
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>			
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>			
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>			
	<b>32</b> Total net assets or fund balances .....	26,498,672.	<b>32</b>	27,980,514.		
<b>33</b> Total liabilities and net assets/fund balances .....	29,792,281.	<b>33</b>	32,617,597.			

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	11,459,981.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	10,385,031.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	1,074,950.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	26,498,672.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	406,892.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	27,980,514.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	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>b</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	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
<b>b</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 (2024)



**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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	6,302,383.	6,113,495.	7,698,085.	7,398,042.	8,359,946.	35,871,951.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	6,302,383.	6,113,495.	7,698,085.	7,398,042.	8,359,946.	35,871,951.
<b>5</b> 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) .....						1,767,079.
<b>6 Public support.</b> Subtract line 5 from line 4.						34,104,872.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 .....	6,302,383.	6,113,495.	7,698,085.	7,398,042.	8,359,946.	35,871,951.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	366,970.	248,647.	381,505.	250,881.	299,835.	1,547,838.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....	115,875.	82,465.	84,046.	58,880.	15,338.	356,604.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	2,227.	9,127.	93,806.	101,661.	52,988.	259,809.
<b>11 Total support.</b> Add lines 7 through 10						38,036,202.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	6,738,805.
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	89.66 %
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 .....	<b>15</b>	88.63 %
<b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2023.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2024.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2023.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2023 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2023 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2024.** 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 - 2023.** 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
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> 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>b</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>		
<b>c</b> 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>		
<b>4a</b> 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>b</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>		
<b>c</b> 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>		
<b>5a</b> 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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>		
<b>8</b> 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>		
<b>9a</b> 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>b</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>		
<b>c</b> 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>		
<b>10a</b> 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>b</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)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? a A person who directly or indirectly controls... b A family member... c A 35% controlled entity...

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity... Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s)...

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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... Row 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... Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice...

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year... a The organization satisfied the Activities Test... b The organization is the parent of each of its supported organizations... c The organization supported a governmental entity... Row 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... b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement... Row 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... b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations?

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**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 - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 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-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

**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.)

Multiple horizontal lines for supplemental information.

**Schedule B  
(Form 990)**

(Rev. December 2024)  
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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Name of the organization

**Humane Society of Southern Arizona**

Employer identification number

**86-0112798**

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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).

Name of organization  <b>Humane Society of Southern Arizona</b>	Employer identification number  <b>86-0112798</b>
---	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Donor 1 <hr/> <hr/> <hr/>	\$ <u>835,478.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Donor 2 <hr/> <hr/> <hr/>	\$ <u>630,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Donor 3 <hr/> <hr/> <hr/>	\$ <u>349,324.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Donor 4 <hr/> <hr/> <hr/>	\$ <u>308,775.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Donor 5 <hr/> <hr/> <hr/>	\$ <u>204,965.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Donor 6 <hr/> <hr/> <hr/>	\$ <u>200,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>Humane Society of Southern Arizona</b>	Employer identification number  <b>86-0112798</b>
---	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	Donor 7   	\$ 185,979.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	   	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	   	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	   	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	   	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	   	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	   	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>Humane Society of Southern Arizona</b>	Employer identification number  <b>86-0112798</b>
---	---

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

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

Name of organization  <b>Humane Society of Southern Arizona</b>	Employer identification number  <b>86-0112798</b>
---	---

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

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

**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)  
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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **Humane Society of Southern Arizona** Employer identification number **86-0112798**

**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 ..... \$ \_\_\_\_\_

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) (Rev. 12-2024)

**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
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange program
  - e**  Other \_\_\_\_\_
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 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
<b>1a</b> Beginning of year balance	92,098.	92,098.	92,098.	92,098.	92,098.
<b>b</b> Contributions	835,479.				
<b>c</b> Net investment earnings, gains, and losses	24,852.	9,730.			
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs	24,852.	9,730.			
<b>f</b> Administrative expenses					
<b>g</b> End of year balance	927,577.	92,098.	92,098.	92,098.	92,098.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment \_\_\_\_\_ %
  - b** Permanent endowment 100.0000 %
  - c** Term endowment \_\_\_\_\_ %
- 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:
- |   | Yes                      | No                                  |
|---|--------------------------|-------------------------------------|
| <b>(i)</b> Unrelated organizations?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>(ii)</b> Related organizations?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input type="checkbox"/>            |
- 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
<b>1a</b> Land		1,986,394.		1,986,394.
<b>b</b> Buildings		13,233,197.	1,555,950.	11,677,247.
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		1,775,444.	1,165,606.	609,838.
<b>e</b> Other		351,509.	255,221.	96,288.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				14,369,767.

**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)		
<b>Total.</b> (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)		
<b>Total.</b> (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) Beneficial Interest in CRT	433,344.
(2) Beneficial Interest in Trusts	3,694,796.
(3) Right-of-use Assets	105,792.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	4,233,932.

**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) Beneficiary Annuity Obligation	31,935.
(3) Leases Payable	55,072.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	87,007.

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...

**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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	12,014,151.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	406,892.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	111,158.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines 2a through 2d	<b>2e</b>	518,050.
<b>3</b>	Subtract line 2e from line 1	<b>3</b>	11,496,101.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	54,207.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	-90,327.
<b>c</b>	Add lines 4a and 4b	<b>4c</b>	-36,120.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	11,459,981.

**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.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	10,532,309.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	111,158.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	90,327.
<b>e</b>	Add lines 2a through 2d	<b>2e</b>	201,485.
<b>3</b>	Subtract line 2e from line 1	<b>3</b>	10,330,824.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	54,207.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b	<b>4c</b>	54,207.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	10,385,031.

**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:**

Interest earned on endowment funds is appropriated by the Board for expenditure in the year earned, and is used in accordance with any restrictions that the donor may have placed on the use of those earnings. As of June 30, 2025, there were no endowment earnings with donor restrictions.

**Part X, Line 2:**

HSSA is exempt from federal and state income taxes under the Federal Internal Revenue Code ("IRC") Section 501(c)(3) and Arizona Revised Statute section 43-1201(4), respectively, and is classified as other than a private foundation under IRC Section 509(a)(2). HSSA also qualifies for the charitable contribution deduction under IRC Section 170(b)(1)(a). Accordingly, no provision for federal or state income taxes is recorded in the accompanying financial statements; however, income from certain activities not directly related to HSSA's tax-exempt purpose may be subject to taxation as unrelated business income.

Management has considered its tax positions in accordance with the accounting standard for uncertainty in income taxes and believes that all positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. In addition, management is not aware of any matters which would cause HSSA to lose its tax-exempt status. HSSA's returns are subject to examination by federal and state taxing authorities, generally for three years and four years,

**Part XIII** Supplemental Information (continued)

respectively, after they are filed.

Should HSSA ever be subject to interest and penalties related to unrecognized tax benefits, they would be classified in administrative expenses in its accompanying financial statements. During the years ended June 30, 2025 and 2024, HSSA did not recognize any interest and penalties.

Part XI, Line 4b - Other Adjustments:

Cost of Good Sold -90,327.

Part XII, Line 2d - Other Adjustments:

Cost of Goods Sold 90,327.

Multiple horizontal lines for supplemental information.



**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))
		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: \_\_\_\_\_





**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2024**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization: **Humane Society of Southern Arizona**  
Employer identification number: **86-0112798**

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	17	78,572.	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	X		43,702.	FMV
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ( Various Supplie )	X	0	1,339,769.	FMV
26	Other ( )				
27	Other ( )				
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**

	Yes	No
30a During the year, did the organization receive by contribution any property reported on 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? .....		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....	X	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2024

**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):  
HSSA receives numerous contributions of pet and program supplies throughout the year. It is not reasonable to track the number of donated items.

The actual value of donated merchandise can only be determined upon its sale, and HSSA recognizes revenue when donated merchandise is sold. Not all merchandise donations sell, and are often not sold in the same fiscal period in which they were received.

Schedule M, Part I, Line 32b:  
HSSA contracts with an auto auction service. This service accepts donated vehicles, sells them, and gives HSSA the net cash after deducting its processing fee.

**SCHEDULE O  
(Form 990)**

(Rev. December 2024)  
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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization <b>Humane Society of Southern Arizona</b>	Employer identification number <b>86-0112798</b>
---	---

**Part III, Line 4a, continued:**

The shelter serves as a soft place for pets in need to land. We provide the exceptional care during their stay, focusing on both physical and mental wellbeing and helping them find new, loving homes. Our veterinary services provide care not only for the pets within our facility, but for public pets as well, extending access to care for people of all socioeconomic backgrounds. Our engagement and outreach programs reinforce the human-animal bond through school programming, community-based activities, and our pet food pantry.

**Form 990, Part VI, Section B, line 11b:**

The Finance & Investment (F&I) Committee reviews the complete Form 990 package, and recommends the final document to the full board for its review. Upon full board approval, the Form 990 package is filed with the IRS.

**Form 990, Part VI, Section B, Line 12c:**

Annual statements are required to be completed and submitted to the board chair for review/approval.

**Form 990, Part VI, Section B, Line 15:**

Line 15a - Third party benchmark surveys are used to help determine salary range based on CEO compensation at similar not-for-profit and animal welfare organizations. Board members help determine final compensation package.

Line 15b - Third parties provide HSSA with software applications that provide compensation benchmarking data that is used as an input in determining compensation. The Chief People and Culture Officer gathers relevant market data, considers internal equity, and the organization's budget and in partnership with the CEO they determine the appropriate compensation.

**Form 990, Part VI, Section C, Line 19:**

HSSA's governing documents, conflict of interest policy, and financial statements are available upon request. Annual audited financial statements, Forms 990, and annual reports are available at [hssaz.org](http://hssaz.org). HSSA also submits the Form 990 to Guidestar for inclusion on their website.

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

For calendar year 2024 or other tax year beginning JUL 1, 2024, and ending JUN 30, 2025

2024

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Form header section A-F: Name of organization (Humane Society of Southern Arizona), Employer identification number (86-0112798), Exempt under section (501(c)(3)), Book value of all assets at end of year (32,617,597).

Form header section G-L: Check organization type (501(c) corporation), Check if filing only to claim, Check if a 501(c)(3) organization filing a consolidated return, Enter the number of attached Schedules A (1), Telephone number (520-327-6088).

Table for Part I: Total Unrelated Business Taxable Income. Rows 1-11 showing calculations from 6,664 to 5,664.

Table for Part II: Tax Computation. Rows 1-7 showing tax amounts from 1,189 to 1,189.

Table for Part III: Tax and Payments. Rows 1a-4 showing foreign tax credit, total credits, and total tax amount of 1,189.

<b>Part III Tax and Payments</b> (continued)			
<b>5</b>	Current net 965 tax liability paid from Form 965-A, Part II, column (k) .....	<b>5</b>	0.
<b>6 a</b>	Payments: Preceding year's overpayment credited to the current year .....	<b>6a</b>	
<b>b</b>	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>	
<b>c</b>	Tax deposited with Form 8868 .....	<b>6c</b>	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>	
<b>e</b>	Backup withholding (see instructions) .....	<b>6e</b>	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>	
<b>g</b>	Elective payment election amount from Form 3800 .....	<b>6g</b>	
<b>h</b>	Payment from Form 2439 .....	<b>6h</b>	
<b>i</b>	Credit from Form 4136 .....	<b>6i</b>	
<b>j</b>	Other (see instructions) .....	<b>6j</b>	
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6j .....	<b>7</b>	
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>8</b>	65.
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed <b>Statement 3</b>	<b>9</b>	1,254.
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	<b>10</b>	
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2025 estimated tax</b> <b>Refunded</b>	<b>11</b>	

<b>Part IV Statements Regarding Certain Activities and Other Information</b> (see instructions)		Yes	No
<b>1</b>	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here .....		X
<b>2</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....		X
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year ..... \$ .....		
<b>4</b>	Enter available pre-2018 NOL carryovers here \$ ..... Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
<b>5</b>	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code		
	Available post-2017 NOL carryover		
	\$ .....		
	\$ .....		
	\$ .....		
	\$ .....		
<b>6 a</b>	Reserved for future use .....		
<b>b</b>	Reserved for future use .....		

**Part V Supplemental Information**

Provide any additional information. See instructions.

<b>Sign Here</b>	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 taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Date	CEO	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Carla J. Keegan				P00596839
	Firm's name	Keegan Linscott & Associates, P.C.		Firm's EIN	86-0750225
	3443 N. Campbell Avenue, Suite 115				
	Firm's address	Tucson, AZ 85719		Phone no.	(520) 884-0176



**SCHEDULE A  
(Form 990-T)**

Department of the Treasury  
Internal Revenue Service

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

**2024**

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>Humane Society of Southern Arizona</b>	<b>B</b> Employer identification number <b>86-0112798</b>
<b>C</b> Unrelated business activity code (see instructions) <b>459900</b>	<b>D</b> Sequence: <b>1</b> of <b>1</b>

**E** Describe the unrelated trade or business **Merchandise Sales**

<b>Part I</b> Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales <b>26,269.</b>			
<b>b</b> Less returns and allowances <b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>		<b>10,388.</b>
<b>4 a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts	<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>		
<b>6</b> Rent income (Part IV)	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)	<b>10</b>		
<b>11</b> Advertising income (Part IX)	<b>11</b>		
<b>12</b> Other income (see instructions; attach statement)	<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	<b>10,388.</b>	<b>10,388.</b>

**Part II Deductions Not Taken Elsewhere.** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>		
<b>2</b> Salaries and wages	<b>2</b>		<b>2,844.</b>
<b>3</b> Repairs and maintenance	<b>3</b>		
<b>4</b> Bad debts	<b>4</b>		
<b>5</b> Interest (attach statement). See instructions	<b>5</b>		
<b>6</b> Taxes and licenses	<b>6</b>		<b>215.</b>
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>		
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>		
<b>9</b> Depletion	<b>9</b>		
<b>10</b> Contributions to deferred compensation plans	<b>10</b>		
<b>11</b> Employee benefit programs	<b>11</b>		<b>68.</b>
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>		
<b>13</b> Excess readership costs (Part IX)	<b>13</b>		
<b>14</b> Other deductions (attach statement) <b>See Statement 4</b>	<b>14</b>		<b>597.</b>
<b>15 Total deductions.</b> Add lines 1 through 14	<b>15</b>		<b>3,724.</b>
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>		<b>6,664.</b>
<b>17</b> Deduction for net operating loss. See instructions	<b>17</b>		<b>0.</b>
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>		<b>6,664.</b>

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

<b>Part III Cost of Goods Sold</b>		Enter method of inventory valuation	N/A
1	Inventory at beginning of year .....	1	8,814.
2	Purchases .....	2	10,819.
3	Cost of labor .....	3	0.
4	Additional section 263A costs (attach statement) .....	4	0.
5	Other costs (attach statement) .....	5	0.
6	<b>Total.</b> Add lines 1 through 5 .....	6	19,633.
7	Inventory at end of year .....	7	3,752.
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	15,881.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

<b>Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)</b>					
1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.					
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
		A	B	C	D
2	Rent received or accrued				
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)				0.
4	Deductions directly connected with the income in lines 2a and 2b (attach statement) .....				
5	<b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) .....				0.

<b>Part V Unrelated Debt-Financed Income</b> (see instructions)					
1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.					
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
		A	B	C	D
2	Gross income from or allocable to debt-financed property .....				
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement) .....				
b	Other deductions (attach statement) .....				
c	Total deductions (add lines 3a and 3b, columns A through D) .....				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....				
5	Average adjusted basis of or allocable to debt-financed property (attach statement) .....				
6	Divide line 4 by line 5 .....	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6 .....				
8	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) .....				0.
9	Allocable deductions. Multiply line 3c by line 6 .....				
10	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) .....				0.
11	<b>Total dividends-received deductions</b> included in line 10 .....				0.

**Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization		2. Employer identification number		Exempt Controlled Organizations			
				3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)							
(2)							
(3)							
(4)							
Nonexempt Controlled Organizations							
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10			
(1)							
(2)							
(3)							
(4)							
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).			
<b>Totals</b>			0.	0.			

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A).		Add amounts in column 5. Enter here and on Part I, line 9, column (B).
<b>Totals</b>		0.		0.

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 .....	4	
5	Gross income from activity that is not unrelated business income .....	5	
6	Expenses attributable to income entered on line 5 .....	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 .....	7	



---

---

Form 990-T (A)	Other Deductions	Statement	4
<u>Description</u>		<u>Amount</u>	
Facilities		375.	
Information Technology		222.	
Total to Schedule A, Part II, line 14		597.	

---

---

# Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return. Form 990-T

**2024**

Go to [www.irs.gov/Form2220](http://www.irs.gov/Form2220) for instructions and the latest information.

Name <b>Humane Society of Southern Arizona</b>	Employer identification number <b>86-0112798</b>
---	---

**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

<b>Part I Required Annual Payment</b>			
1 Total tax (see instructions) .....		1	1,189.
2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 .....	2a		
	2b		
	2c		
d Total. Add lines 2a through 2c .....		2d	
3 Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty .....		3	1,189.
4 Enter the tax shown on the corporation's 2023 income tax return. See instructions. <b>Caution:</b> If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5 .....		4	2,921.
5 <b>Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 .....		5	1,189.

<b>Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation <b>must</b> file Form 2220 even if it does not owe a penalty. See instructions.</b>	
6	<input type="checkbox"/> The corporation is using the adjusted seasonal installment method.
7	<input type="checkbox"/> The corporation is using the annualized income installment method.
8	<input type="checkbox"/> The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

<b>Part III Figuring the Underpayment</b>					
		(a)	(b)	(c)	(d)
9 <b>Installment due dates.</b> Enter in columns (a) through (d) the 15th day of the 4th ( <b>Form 990-PF filers:</b> Use 5th month), 6th, 9th, and 12th months of the corporation's tax year .....	9	10/15/24	12/15/24	03/15/25	06/15/25
10 <b>Required installments.</b> If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column .....	10	297.	298.	297.	297.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions .....	11				
<b>Complete lines 12 through 18 of one column before going to the next column.</b>					
12 Enter amount, if any, from line 18 of the preceding column .....	12				
13 Add lines 11 and 12 .....	13				
14 Add amounts on lines 16 and 17 of the preceding column .....	14		297.	595.	892.
15 Subtract line 14 from line 13. If zero or less, enter -0- .....	15	0.	0.	0.	0.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- .....	16		297.	595.	
17 <b>Underpayment.</b> If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 .....	17	297.	298.	297.	297.
18 <b>Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column .....	18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.  
For Paperwork Reduction Act Notice, see separate instructions. Form 2220 (2024)

**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. <b>(C corporations with tax years ending June 30 and S corporations:</b> Use 3rd month instead of 4th month. <b>Form 990-PF and Form 990-T filers:</b> Use 5th month instead of 4th month.) See instructions .....	<b>19</b>			
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19 .....	<b>20</b>			
<b>21</b> Number of days on line 20 after 4/15/2024 and before 7/1/2024 .....	<b>21</b>			
<b>22</b> Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 8\% (0.08)}{366}$ .....	<b>22</b>	\$	\$	\$
<b>23</b> Number of days on line 20 after 6/30/2024 and before 10/1/2024 .....	<b>23</b>			
<b>24</b> Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 8\% (0.08)}{366}$ .....	<b>24</b>	\$	\$	\$
<b>25</b> Number of days on line 20 after 9/30/2024 and before 1/1/2025 .....	<b>25</b>			
<b>26</b> Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 8\% (0.08)}{366}$ .....	<b>26</b>	\$	\$	\$
<b>27</b> Number of days on line 20 after 12/31/2024 and before 4/1/2025 .....	<b>27</b>	See Attached Worksheet		
<b>28</b> Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 7\% (0.07)}{365}$ .....	<b>28</b>	\$	\$	\$
<b>29</b> Number of days on line 20 after 3/31/2025 and before 7/1/2025 .....	<b>29</b>			
<b>30</b> Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$ .....	<b>30</b>	\$	\$	\$
<b>31</b> Number of days on line 20 after 6/30/2025 and before 10/1/2025 .....	<b>31</b>			
<b>32</b> Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$ .....	<b>32</b>	\$	\$	\$
<b>33</b> Number of days on line 20 after 9/30/2025 and before 1/1/2026 .....	<b>33</b>			
<b>34</b> Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$ .....	<b>34</b>	\$	\$	\$
<b>35</b> Number of days on line 20 after 12/31/2025 and before 3/16/2026 .....	<b>35</b>			
<b>36</b> Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$ .....	<b>36</b>	\$	\$	\$
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36 .....	<b>37</b>	\$	\$	\$
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns .....	<b>38</b>			\$ 65.

\* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 800-829-4933 to get interest rate information.



Name of corporation  <b>Humane Society of Southern Arizona</b>	Employer identification number (EIN)  <b>86-0112798</b>
--	---

- A** Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52?  Yes  No  
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).
- B** Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)?  Yes  No  
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

**Part I Applicable Corporation Determination** (Report all amounts in U.S. dollars.)  
*If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.*

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
<b>1</b> Net income or loss per applicable financial statement(s) (AFS) (see inst):			
<b>a</b> Consolidated net income or loss per the AFS of the corporation	<b>1a</b>		
<b>b</b> Include AFS net income or loss of other includible entities (add net income and subtract net loss)	<b>1b</b>		
<b>c</b> Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	<b>1c</b>		
<b>d</b> Adjustment for certain consolidating entries (see instructions)	<b>1d</b>		
<b>e</b> Specified additional net income or loss item B. Reserved for future use	<b>1e</b>		
<b>f</b> AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d	<b>1f</b>		
<b>2</b> Adjustments (see instructions):			
<b>a</b> Financial statements covering different tax years	<b>2a</b>		
<b>b</b> Corporations that are not included on the taxpayer's consolidated return	<b>2b</b>		
<b>c</b> Aggregate pro-rata share of adjusted net income from controlled foreign corporations (CFCs) for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions for special rules if completing this form for an FPMG)	<b>2c</b>		
<b>d</b> Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)	<b>2d</b>		
<b>e</b> Certain taxes	<b>2e</b>		
<b>f</b> Patronage dividends and per-unit retain allocations (cooperatives only)	<b>2f</b>		
<b>g</b> Alaska native corporations	<b>2g</b>		
<b>h</b> Certain credits	<b>2h</b>		
<b>i</b> Mortgage servicing income	<b>2i</b>		
<b>j</b> Tax-exempt entities (organizations subject to tax under section 511)	<b>2j</b>		
<b>k</b> Depreciation	<b>2k</b>		
<b>l</b> Qualified wireless spectrum	<b>2l</b>		
<b>m</b> Covered transactions	<b>2m</b>		
<b>n</b> Adjustments related to bankruptcy and insolvency	<b>2n</b>		
<b>o</b> Certain insurance company adjustments	<b>2o</b>		
<b>p</b> Adjustment P - Reserved for future use	<b>2p</b>		
<b>q</b> Adjustment Q - Reserved for future use	<b>2q</b>		
<b>r</b> Adjustment R - Reserved for future use	<b>2r</b>		
<b>s</b> Adjustment S - Reserved for future use	<b>2s</b>		
<b>z</b> Other	<b>2z</b>		
<b>3</b> Specified adjustment. Reserved for future use	<b>3</b>		
<b>4</b> Total adjustments. Combine lines 2a through 2z	<b>4</b>		
<b>5</b> AFSI. Combine lines 1f and 4	<b>5</b>		
<b>6</b> AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5			<b>6</b>
<b>7</b> 3-year average annual AFSI (see instructions)			<b>7</b>

**Part I** **Applicable Corporation Determination** (Report all amounts in U.S. dollars.) *(continued)*

- 8** Is line 7 more than \$1 billion?  
 **Yes.** Continue to line 9.  
 **No.** STOP here and attach to your tax return.
- 9** Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?  
 **Yes.** Continue to line 10.  
 **No.** Continue to Part II.

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended	
<b>10</b> AFSI for purposes of the \$100 million test before adjustments:				
<b>a</b> AFSI from line 5 .....	<b>10a</b>			
<b>b</b> Aggregation differences (see instructions) .....	<b>10b</b>			
<b>c</b> Total AFSI for purposes of the \$100 million test before adjustments. Combine lines 10a and 10b .....	<b>10c</b>			
<b>11</b> Adjustments:				
<b>a</b> Income not effectively connected to a U.S. trade or business .....	<b>11a</b>			
<b>b</b> Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions) .....	<b>11b</b>			
<b>c</b> Reserved for future use - Other adjustments 1 .....	<b>11c</b>			
<b>d</b> Reserved for future use - Other adjustments 2 .....	<b>11d</b>			
<b>12</b> Total adjustments. Combine lines 11a and 11b .....	<b>12</b>			
<b>13</b> Total AFSI for purposes of the \$100 million test. Combine lines 10c and 12 .....	<b>13</b>			
<b>14</b> AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13 .....				<b>14</b>
<b>15</b> 3-year average annual AFSI for purposes of the \$100 million test .....				<b>15</b>
<b>16</b> Is line 15 \$100 million or more? <input type="checkbox"/> <b>Yes.</b> Continue to Part II. <input type="checkbox"/> <b>No.</b> STOP here. Attach to your tax return.				

**Part II Corporate Alternative Minimum Tax (CAMT)**

<b>1</b> Net income or loss per AFS (see instructions):		
<b>a</b> Consolidated net income or loss per the AFS of the corporation .....	<b>1a</b>	5,664.
<b>b</b> Include AFS net income or loss of other includible entities (add net income and subtract net loss) .....	<b>1b</b>	
<b>c</b> Exclude AFS net income or loss of excludible entities (add net loss and subtract net income) .....	<b>1c</b>	
<b>d</b> Adjustment for certain consolidating entries (see instructions) .....	<b>1d</b>	
<b>e</b> Specified additional net income or loss item D. Reserved for future use .....	<b>1e</b>	
<b>f</b> AFS net income or loss before adjustments. Combine lines 1a through 1d .....	<b>1f</b>	5,664.
<b>2</b> Adjustments (see instructions):		
<b>a</b> Financial statements covering different tax years .....	<b>2a</b>	
<b>b</b> Reserved for future use - Adjustment 2b .....	<b>2b</b>	
<b>c</b> Corporations that are not included on the taxpayers - consolidated return (see instructions) .....	<b>2c</b>	
<b>d</b> The corporation's distributive share of adjusted financial statement income of partnerships .....	<b>2d</b>	
<b>e</b> Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 .....	<b>2e</b>	
<b>f</b> Amounts that are not effectively connected to a U.S. trade or business .....	<b>2f</b>	
<b>g</b> Certain taxes. Enter the amount from Part III, line 7 .....	<b>2g</b>	
<b>h</b> Patronage dividends and per-unit retain allocations (cooperatives only) .....	<b>2h</b>	
<b>i</b> Alaska native corporations .....	<b>2i</b>	
<b>j</b> Certain credits .....	<b>2j</b>	
<b>k</b> Mortgage servicing income .....	<b>2k</b>	
<b>l</b> Covered benefit plans described in section 56A(c)(11)(B) .....	<b>2l</b>	
<b>m</b> Tax-exempt entities (organizations subject to tax under section 511) .....	<b>2m</b>	
<b>n</b> Depreciation .....	<b>2n</b>	
<b>o</b> Qualified wireless spectrum .....	<b>2o</b>	
<b>p</b> Covered transactions .....	<b>2p</b>	
<b>q</b> Adjustments related to bankruptcy and insolvency .....	<b>2q</b>	
<b>r</b> Certain insurance company adjustments .....	<b>2r</b>	
<b>s</b> AFSI adjustment S - Reserved for future use .....	<b>2s</b>	
<b>t</b> AFSI adjustment T - Reserved for future use .....	<b>2t</b>	
<b>u</b> AFSI adjustment U - Reserved for future use .....	<b>2u</b>	
<b>z</b> Other .....	<b>2z</b>	
<b>3</b> Total adjustments. Combine lines 2a through 2z .....	<b>3</b>	
<b>4</b> AFSI before financial statement net operating loss carryover. Combine lines 1f and 3 .....	<b>4</b>	5,664.
<b>5</b> Financial statement net operating loss (FSNOL) (see instructions) .....	<b>5</b>	
<b>6</b> AFSI. Subtract line 5 from line 4. If zero or less, enter -0- .....	<b>6</b>	5,664.
<b>7</b> Multiply line 6 by 15% (0.15) .....	<b>7</b>	850.
<b>8</b> Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst) .....	<b>8</b>	
<b>9</b> Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0- .....	<b>9</b>	850.
<b>10</b> Regular tax liability (see instructions) .....	<b>10</b>	1,189.
<b>11</b> Base erosion minimum tax (see instructions) .....	<b>11</b>	0.
<b>12</b> Combine lines 10 and 11 .....	<b>12</b>	1,189.
<b>13</b> Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return .....	<b>13</b>	0.

**Part III Adjustment for Certain Taxes Under Section 56A(c)(5)**

<b>1</b> Current income tax provision - Foreign .....	<b>1</b>	
<b>2</b> Current income tax provision - Federal .....	<b>2</b>	
<b>3</b> Deferred income tax provision - Foreign .....	<b>3</b>	
<b>4</b> Deferred income tax provision - Federal .....	<b>4</b>	
<b>5</b> Income taxes included in equity method investment income .....	<b>5</b>	
<b>6a</b> Adjustment A - Reserved for future use .....	<b>6a</b>	
<b>b</b> Adjustment B - Reserved for future use .....	<b>6b</b>	
<b>c</b> Adjustment C - Reserved for future use .....	<b>6c</b>	
<b>d</b> Adjustment D - Reserved for future use .....	<b>6d</b>	
<b>e</b> Adjustment E - Reserved for future use .....	<b>6e</b>	
<b>f</b> Adjustment F - Reserved for future use .....	<b>6f</b>	
<b>g</b> Adjustment G - Reserved for future use .....	<b>6g</b>	
<b>h</b> Adjustment H - Reserved for future use .....	<b>6h</b>	
<b>z</b> Income taxes in other places .....	<b>6z</b>	
<b>7</b> Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g .....	<b>7</b>	

**Part IV Corporate Alternative Minimum Tax - Foreign Tax Credit**

**Section I - CAMT Foreign Tax Credit**

<b>1</b>	Domestic corporation CAMT foreign income taxes:			
<b>a</b>	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j) .....	<b>1a</b>		
<b>b</b>	Adjustment .....	<b>1b</b>		
<b>c</b>	Adjustment .....	<b>1c</b>		
<b>d</b>	Adjustment .....	<b>1d</b>		
<b>e</b>	Adjustment .....	<b>1e</b>		
<b>f</b>	Adjustment .....	<b>1f</b>		
<b>g</b>	Adjustment .....	<b>1g</b>		
<b>2</b>	Total domestic corporation CAMT foreign income taxes. Combine lines 1a through 1g.....			<b>2</b>
<b>3</b>	Allowable CFC CAMT foreign income taxes:			
<b>a</b>	Pro-rata share of CFC CAMT foreign income taxes from Part IV, Section II, line 11, column (n) .....	<b>3a</b>		
<b>b</b>	Other .....	<b>3b</b>		
<b>c</b>	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii)) .....	<b>3c</b>		
<b>d</b>	Total CFC CAMT foreign income taxes. Add lines 3a, 3b, and 3c .....			<b>3d</b>
<b>e</b>	Percentage specified in section 55(b)(2)(A)(i) .....	<b>3e</b>	15%	
<b>f</b>	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 (see instructions) .....	<b>3f</b>		
<b>g</b>	CFC CAMT FTC limitation (multiply line 3e by line 3f) .....			<b>3g</b>
<b>h</b>	Allowable CFC CAMT foreign income taxes (lesser of line 3d or line 3g) .....			<b>3h</b>
<b>4</b>	CAMT FTC Line 4 - Reserved for future use .....			<b>4</b>
<b>5</b>	CAMT FTC Line 5 - Reserved for future use .....			<b>5</b>
<b>6</b>	Total CAMT foreign income taxes. Combine lines 2 and 3h. Enter this amount on Part II, line 8.....			<b>6</b>