

# Short Form Return of Organization Exempt From Income Tax

2011

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

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

**A** For the 2011 calendar year, or tax year beginning \_\_\_\_\_, 2011, and ending \_\_\_\_\_, 20

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

<b>C</b> Name of organization <b>LINN COUNTY ANIMAL RESCUE</b>	<b>D</b> Employer identification number <b>26-2147632</b>
Number and street (or P O box, if mail is not delivered to street address) Room/suite <b>PO BOX 2669</b>	<b>E</b> Telephone number <b>541-258-6267</b>
City or town, state or country, and ZIP + 4 <b>LEBANON, OR 97355</b>	<b>F</b> Group Exemption Number ▶

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ **lcarhorse.com**

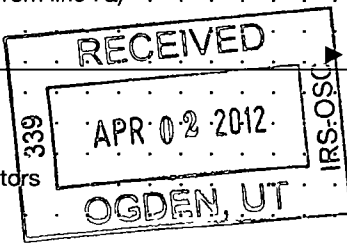
**J** Tax-exempt status (check only one) —  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$ **68239**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)  
 Check if the organization used Schedule O to respond to any question in this Part I . . . . .

	Description		Amount
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	64589
	<b>2</b> Program service revenue including government fees and contracts . . . . .	<b>2</b>	650
	<b>3</b> Membership dues and assessments . . . . .	<b>3</b>	
	<b>4</b> Investment income . . . . .	<b>4</b>	5
	<b>5a</b> Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>	0
	<b>6</b> Gaming and fundraising events		
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>	
	<b>b</b> Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	<b>6b</b>	2995
<b>c</b> Less: direct expenses from gaming and fundraising events . . . . .	<b>6c</b>	482	
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>	2513	
<b>7a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>		
<b>b</b> Less: cost of goods sold . . . . .	<b>7b</b>		
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>		
<b>8</b> Other revenue (describe in Schedule O) . . . . .	<b>8</b>		
<b>9</b> <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . .	<b>9</b>	67757	
<b>Expenses</b>	<b>10</b> Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>	
	<b>11</b> Benefits paid to or for members . . . . .	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	
	<b>13</b> Professional fees and other payments to independent contractors . . . . .	<b>13</b>	7911
	<b>14</b> Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	27343
	<b>15</b> Printing, publications, postage, and shipping . . . . .	<b>15</b>	2415
	<b>16</b> Other expenses (describe in Schedule O) . . . . .	<b>16</b>	44998
	<b>17</b> <b>Total expenses.</b> Add lines 10 through 16 . . . . .	<b>17</b>	82667
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	(14910)
	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>19</b>	55733
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	<b>21</b>	40823



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Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .		✓
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .		✓
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .		✓
35c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .		✓
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> _____		
b	Did the organization file Form 1120-POL for this year? . . . . .		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . <b>38b</b> _____		
39	Section 501(c)(7) organizations. Enter . . . . .		
a	Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b> _____		
b	Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b> _____		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .		✓
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . .		✓
40e			
41	List the states with which a copy of this return is filed. ▶ <u>OREGON</u>		
42a	The organization's books are in care of ▶ <u>PHYLLIS SCHMITZ, PUBLIC ACCOUNTANT</u> Telephone no. ▶ <u>541-258-5261</u> Located at ▶ <u>2415 S SANTIAM HWY, LEBANON, OR</u> ZIP + 4 ▶ <u>97355</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country. ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
42b			✓
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? . . . . . If "Yes," enter the name of the foreign country: ▶ _____		✓
42c			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> _____		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓
44b			
c	Did the organization receive any payments for indoor tanning services during the year? . . . . .		✓
44c			
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .		
44d			
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		✓
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .		✓
45b			

	Yes	No
<b>46</b> Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	<b>46</b>	<input checked="" type="checkbox"/>

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
<b>47</b> Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	<b>47</b>	<input checked="" type="checkbox"/>
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>48</b>	<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<b>49a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .	<b>49b</b>	<input type="checkbox"/>

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

**f** Total number of other employees paid over \$100,000 ▶ \_\_\_\_\_

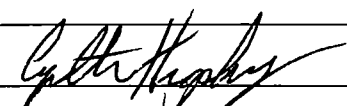
**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

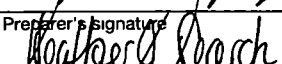
(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

**d** Total number of other independent contractors each receiving over \$100,000 ▶ \_\_\_\_\_

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶  Yes  No

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>CINDY KINGSBERRY</b> Type or print name and title	Date 3-21-12
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>HEATHER J SEARCH</b>	Preparer's signature 	Date 3-7-12	Check <input type="checkbox"/> if self-employed	PTIN P01049001
	Firm's name ▶ <b>PHYLLIS SCHMITZ, PUBLIC ACCOUNTANT</b>	Firm's EIN ▶ <b>93-0627128</b>		Phone no <b>541-258-5261</b>	
	Firm's address ▶ <b>2415 S SANTIAM HWY, LEBANON, OR 97355</b>				

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

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

**2011**

**Open to Public Inspection**

Name of the organization <b>LINN COUNTY ANIMAL RESCUE</b>	Employer identification number <b>26-2147632</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Table with 7 columns: (a) 2007, (b) 2008, (c) 2009, (d) 2010, (e) 2011, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2007, (b) 2008, (c) 2009, (d) 2010, (e) 2011, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Rows include: 14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2010 Schedule A, Part II, line 14; 16a 33 1/3% support test—2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; b 33 1/3% support test—2010. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization; b 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	N/A	5854	33465	129145	64589	233053
<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 . . . .			6150	2041	650	8841
<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 . . . .	0	5854	39615	131186	65239	241894
<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.) . . . . .						241894

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>9</b> Amounts from line 6 . . . . .	N/A	5854	39615	131186	65239	241894
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . .				5	5	10
<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 . . . . .				5	5	10
<b>11</b> Net income from unrelated business activities not included in 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 IV.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						241904
<b>14 First five 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>15</b> Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	100.00 %
<b>16</b> Public support percentage from 2010 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	0.00 %
<b>18</b> Investment income percentage from 2010 Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

- 19a 33 1/3% support tests—2011.** 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—2010.** 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 ▶



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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2011**

**Open to Public  
Inspection**

Name of the organization

**LINN COUNTY ANIMAL RESCUE**

Employer identification number

**26-2147632**

**PROFESSIONAL FEES & OTHER PAYMENTS TO INDEPENDENT CONTRACTORS, PAGE 1, LINE 13**

<b>FARRIER EXPENSE</b>	<b>2180</b>
<b>VETERINARY SERVICES</b>	<b>5731</b>
<b>TOTAL</b>	<b>7911</b>

**OCCUPANCY, RENT, UTILITIES & MAINTENANCE, PAGE 1, LINE 14**

<b>DEPRECIATION</b>	<b>6340</b>
<b>EQUIPMENT RENTAL &amp; MAINTENANCE</b>	<b>3330</b>
<b>RENT, PARKING &amp; UTILITIES</b>	<b>17673</b>
<b>TOTAL</b>	<b>27343</b>

**PRINTING, PUBLICATIONS, POSTAGE & SHIPPING, PAGE 1 LINE 15**

<b>OFFICE EXPENSE</b>	<b>1812</b>
<b>POSTAGE</b>	<b>360</b>
<b>PRINTING &amp; COPYING</b>	<b>243</b>
<b>TOTAL</b>	<b>2415</b>

**OTHER EXPENSES, PAGE 1, LINE 16**

<b>ADVERTISING</b>	<b>1948</b>
<b>AUTO EXPENSE</b>	<b>655</b>
<b>BEDDING</b>	<b>1198</b>
<b>BANK CHARGES</b>	<b>10</b>
<b>FEED</b>	<b>28978</b>
<b>FUEL</b>	<b>2425</b>
<b>INSURANCE</b>	<b>3165</b>
<b>LICENSES &amp; PERMITS</b>	<b>258</b>
<b>MEALS &amp; ENTERTAINMENT</b>	<b>164</b>
<b>REPAIR &amp; MAINTENANCE</b>	<b>732</b>
<b>SUB-CONTRACT</b>	<b>2790</b>



**LINN COUNTY ANIMAL RESCUE**

**26-2147632**

**TO ATTACH TO FORM 990-EZ**

**YEAR ENDED 12/31/11**

(A)	(B)	©	(D)	(E)
NAME & ADDRESS	TITLE	AVERAGE HOURS PER WEEK	CONTRIBUTIONS TO EMPLOYEE BENEFT PLANS	EXPENSE ACCOUNTS
CINDY KINGSBERRY PO BOX 311 LEBANON, OR 97355  PHONE: 541-258-3422 EMAIL: linncountyanimalrescue@yahoo.com	PRESIDENT	56	0	0
BONNIE ORR PO BOX 573 LEBANON, OR 97355  PHONE: 541-258-6267 EMAIL: bjo@centurytel.net	SECRETARY	30	0	0
DEANNA WALTER 31150 KAY ST LEBANON, OR 97355	TREASURER	20	0	0
LYNN HONEY 28970 HWY 34 CORVALLIS, OR 97333	BOARD MEMBER	10	0	0
AMY ROBERTS 2883 NW SUNNY LN ALBANY, OR 97321	BOARD MEMBER	10	0	0
TOM CHRISTIANSON 35072 SW STUTZMAN DR ALBANY, OR 97322	BOARD MEMBER	10	0	0
THERESA RAPLLEY 241 GROVE ST LEBANON, OR 97355	BOARD MEMBER	10	0	0

Form **4562**

**Depreciation and Amortization  
(Including Information on Listed Property)**

OMB No 1545-0172

**2011**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Attachment  
Sequence No **179**

Name(s) shown on return

**LINN COUNTY ANIMAL RESCUE**

Identifying number  
**26-2147632**

Business or activity to which this form relates

**FORM 4562 ONLY**

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12	▶ 13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions)

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	4,649.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B – Assets Placed in Service During 2011 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		2,278.	7	HY	S/L	162.
d 10-year property		450.	10	HY	S/L	23.
e 15-year property						
f 20-year property		6,094.	20	HY	S/L	152.
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C – Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary** (See instructions)

21	Listed property. Enter amount from line 28	21	1,354.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	6,340.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	▶ 23	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)**

**24a** Do you have evidence to support the business/investment use claimed?  **Yes**  **No** **24b** If 'Yes,' is the evidence written?  **Yes**  **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use.									
1986 FORD PI	4/13/09	100.0	2,000.	2,000.	5.0	200DB HY	384.		
1993 FORD F3	12/09/10	100.0	1,500.	1,500.	5.0	200DB MQ	570.		
1986 CHEVY P	3/10/11	100.0	2,000.	2,000.	5.0	200DB HY	400.		
<b>27</b> Property used 50% or less in a qualified business use:									
<b>28</b> Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							<b>28</b>	1,354.	
<b>29</b> Add amounts in column (i), line 26 Enter here and on line 7, page 1								<b>29</b>	0.

**Section B – Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year. Add lines 30 through 32												
<b>34</b> Was the vehicle available for personal use during off-duty hours?												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> Is another vehicle available for personal use?												

**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2011 tax year (see instructions)					
<b>43</b> Amortization of costs that began before your 2011 tax year					<b>43</b>
<b>44</b> Total. Add amounts in column (f) See the instructions for where to report					<b>44</b>

2/13/12

10:35AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 4562 ONLY																
AUTO / TRANSPORT EQUIPMENT																
3	1986 FORD PICKUP	4/13/09		2,000							2,000	1,040	200DB HY	5	19200	384
20	1993 FORD F350	12/09/10		1,500							1,500	75	200DB MQ	5	38000	570
25	1986 CHEVY PICKUP	3/10/11		2,000							2,000		200DB HY	5	20000	400
TOTAL AUTO / TRANSPORT EQUIP																
				5,500	0	0	0	0	0	0	5,500	1,115				1,354
BUILDINGS																
35	36X38X16 BUILDING	5/26/11		5,575							5,575		S/L HY	20	02500	139
TOTAL BUILDINGS																
				5,575	0	0	0	0	0	0	5,575	0				139
FURNITURE AND FIXTURES																
2	SIGN	3/20/09		100							100	21	S/L HY	7	14290	14
TOTAL FURNITURE AND FIXTURE																
				100	0	0	0	0	0	0	100	21				14
IMPROVEMENTS																
1	DRIVEWAY IMPROVEMENTS	5/29/09		4,744							4,744	356	S/L HY	20	05000	237
5	FENCING	5/02/09		1,933							1,933	290	S/L HY	10	10000	193
7	FENCING	VARIOUS		3,947							3,947	148	S/L MQ	10	10000	395
8	BARN IMPROVEMENTS	VARIOUS		6,154							6,154	115	S/L MQ	20	05000	308
23	BARN IMPROVEMENTS	7/01/10		4,342							4,342	81	S/L MQ	20	05000	217
34	FENCING	7/31/11		450							450		S/L HY	10	05000	23
36	BARN IMPROVEMENTS	VARIOUS		519							519		S/L HY	20	02500	13
TOTAL IMPROVEMENTS																
				22,089	0	0	0	0	0	0	22,089	990				1,386

12/31/11

2011 FEDERAL DEPRECIATION SCHEDULE

PAGE 2

CLIENT 191

LINN COUNTY ANIMAL RESCUE

26-2147632

2/13/12

10 35AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.				
<b>MACHINERY AND EQUIPMENT</b>																				
4	LIVESTOCK PANELS	11/14/09		580							580	124	S/L HY	7	14290	83				
9	WAHL CLIPPERS	2/01/10		106							106	37	200DB MQ	5	26000	28				
10	SQUEEZE CHUTE	2/08/10		100							100	35	200DB MQ	5	26000	26				
11	HOT WASH	3/01/10		107							107	37	200DB MQ	5	26000	28				
12	HOT WASHER	3/04/10		60							60	21	200DB MQ	5	26000	16				
13	SADDLE	9/03/10		100							100	15	200DB MQ	5	34000	34				
14	SADDLE & BIT	9/04/10		65							65	10	200DB MQ	5	34000	22				
15	SADDLE	9/07/10		100							100	15	200DB MQ	5	34000	34				
16	MISC OFFICE EQUIPMENT	11/12/10		118							118	6	200DB MQ	5	38000	45				
17	MANURE SPREADER	11/29/10		1,500							1,500	54	200DB MQ	7	27550	413				
18	COMPUTER	12/02/10		801							801	29	200DB MQ	7	27550	221				
19	SEWING MACHINE	12/07/10		500							500	25	200DB MQ	5	38000	190				
21	TRACTOR & EQUIPMENT	12/12/10		4,200							4,200	150	200DB MQ	7	27550	1,157				
22	1991 BRONCO HORSETRAILER	12/18/10		3,500							3,500	125	200DB MQ	7	27550	964				
24	GATES, PANELS	2/02/11		310							310		S/L HY	7	07140	22				
26	DOG PENS	3/26/11		250							250		S/L HY	7	07140	18				
27	CANOPY	4/30/11		90							90		S/L HY	7	07140	6				
28	CANOPY	7/21/11		78							78		S/L HY	7	07140	6				
29	PANELS	8/30/11		723							723		S/L HY	7	07140	52				
30	CANOPY	8/31/11		70							70		S/L HY	7	07140	5				
31	12' CORRAL PANEL COMB	8/31/11		189							189		S/L HY	7	07140	13				
32	3 SHELTERS	11/19/11		270							270		S/L HY	7	07140	19				
33	ID CHIP READER	12/30/11		298							298		S/L HY	7	07140	21				
<b>TOTAL MACHINERY AND EQUIPME</b>													14,115	0	0	0	0	14,115	683	3,423

12/31/11

2011 FEDERAL DEPRECIATION SCHEDULE

PAGE 3

CLIENT 191

LINN COUNTY ANIMAL RESCUE

26-2147632

2/13/12

10 35AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
MISCELLANEOUS																	
6	WEBSITE	1/23/09		119							119	119	36	S/L	HY 5	20000	24
TOTAL MISCELLANEOUS																	
				119		0	0	0	0	0	119	119	36				24
TOTAL DEPRECIATION																	
				47,498		0	0	0	0	0	47,498	2,845					6,340
GRAND TOTAL DEPRECIATION																	
				47,498		0	0	0	0	0	47,498	2,845					6,340

2/13/12 10:35AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG DEPR	OWN PCT	POST-86 DEPR ADJ	REAL PROP PREF	LEAS PER PROP PREF	59 (E)(2) AMORT	
FORM 4562 ONLY																
AUTO / TRANSPORT EQUIPMENT																
3	1986 FORD PICKUP	4/13/09		2,000	810	1500B HY	5	17850	357	384		27			0	
20	1993 FORD F350	12/09/10		1,500	56	1500B MQ	5	28880	433	570		137			0	
25	1986 CHEVY PICKUP	3/10/11		2,000		1500B HY	5	15000	300	400		100			0	
	TOTAL AUTO / TRANSPORT EQUIP			5,500	866				1,090	1,354		264			0	
BUILDINGS																
35	36X38X16 BUILDING	5/26/11		5,575		S/L HY	20	02500	139	139					0	
	TOTAL BUILDINGS			5,575	0				139	139		0			0	
FURNITURE AND FIXTURES																
2	SIGN	3/20/09		100	21	S/L HY	7	14290	14	14					0	
	TOTAL FURNITURE AND FIXTURE IMPROVEMENTS			100	21				14	14		0			0	
IMPROVEMENTS																
1	DRIVEWAY IMPROVEMENTS	5/29/09		4,744	356	S/L HY	20	05000	237	237					0	
5	FENCING	5/02/09		1,933	290	S/L HY	10	.10000	193	193					0	
7	FENCING	VARIOUS		3,947	148	S/L MQ	10	10000	395	395					0	
8	BARN IMPROVEMENTS	VARIOUS		6,154	115	S/L MQ	20	05000	308	308					0	
23	BARN IMPROVEMENTS	7/01/10		4,342	81	S/L MQ	20	05000	217	217					0	
34	FENCING	7/31/11		450		S/L HY	10	05000	23	23					0	
36	BARN IMPROVEMENTS	VARIOUS		519		S/L HY	20	02500	13	13					0	
	TOTAL IMPROVEMENTS			22,089	990				1,386	1,386		0			0	

CLIENT 191

LINN COUNTY ANIMAL RESCUE

26-2147632

2/13/12

10 35AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT DEPR	AMT PRIOR DEPR	METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG DEPR	OWN PCT.	POST-86 DEPR ADJ.	REAL PROP PREF.	LEAS PER PROP PREF.	59 (EX2) AMORT.			
MACHINERY AND EQUIPMENT																			
4	LIVESTOCK PANELS	11/14/09		580	124		S/L HY	7	14290	83	83					0			
9	WAHL CLIPPERS	2/01/10		106	28		1500B MQ	5	22130	23	28		5			0			
10	SQUEEZE CHUTE	2/08/10		100	26		1500B MQ	5	22130	22	26		4			0			
11	HOT WASH	3/01/10		107	28		1500B MQ	5	22130	24	28		4			0			
12	HOT WASHER	3/04/10		60	16		1500B MQ	5	22130	13	16		3			0			
13	SADDLE	9/03/10		100	11		1500B MQ	5	26620	27	34		7			0			
14	SADDLE & BIT	9/04/10		65	7		1500B MQ	5	26620	17	22		5			0			
15	SADDLE	9/07/10		100	11		1500B MQ	5	26620	27	34		7			0			
16	MISC OFFICE EQUIPMENT	11/12/10		118	4		1500B MQ	5	28880	34	45		11			0			
17	MANURE SPREADER	11/29/10		1,500	40		1500B MQ	7	20850	313	413		100			0			
18	COMPUTER	12/02/10		801	21		1500B MQ	7	20850	167	221		54			0			
19	SEWING MACHINE	12/07/10		500	19		1500B MQ	5	28880	144	190		46			0			
21	TRACTOR & EQUIPMENT	12/12/10		4,200	113		1500B MQ	7	20850	876	1,157		281			0			
22	1991 BRONCO HORSETRAILER	12/18/10		3,500	94		1500B MQ	7	20850	730	964		234			0			
24	GATES, PANELS	2/02/11		310			S/L HY	7	07140	22	22					0			
26	DOG PENS	3/26/11		250			S/L HY	7	07140	18	18					0			
27	CANOPY	4/30/11		90			S/L HY	7	07140	6	6					0			
28	CANOPY	7/21/11		78			S/L HY	7	07140	6	6					0			
29	PANELS	8/30/11		723			S/L HY	7	07140	52	52					0			
30	CANOPY	8/31/11		70			S/L HY	7	07140	5	5					0			
31	12' CORRAL PANEL COMB	8/31/11		189			S/L HY	7	07140	13	13					0			
32	3 SHELTERS	11/19/11		270			S/L HY	7	07140	19	19					0			
33	ID CHIP READER	12/30/11		298			S/L HY	7	07140	21	21					0			
TOTAL MACHINERY AND EQUIPME													14,115	542	2,662	3,423	761	0	0

CLIENT 191

LINN COUNTY ANIMAL RESCUE

26-2147632

2/13/12

10 35AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	S/L HY	AMT LIFE	AMT RATE	AMT DEPR	REG DEPR	OWN PCT.	POST-86 DEPR ADL	REAL PROP PREF	LEAS PER PROP PREF	59 (EX2) AMORT
MISCELLANEOUS																
6	WEBSITE	1/23/09		119	36	S/L	HY	5	20000	24	24					0
TOTAL MISCELLANEOUS																
				119	36					24	24		0	0	0	0
TOTAL DEPRECIATION																
				<u>47,498</u>	<u>2,455</u>					<u>5,315</u>	<u>6,340</u>		<u>1,025</u>	<u>0</u>	<u>0</u>	<u>0</u>
GRAND TOTAL DEPRECIATION																
				<u>47,498</u>	<u>2,455</u>					<u>5,315</u>	<u>6,340</u>		<u>1,025</u>	<u>0</u>	<u>0</u>	<u>0</u>