

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

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

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 01-01-2023, and ending 12-31-2023

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: THE AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS. Doing business as. Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 424 EAST 92ND STREET. City or town, state or province, country, and ZIP or foreign postal code: NEW YORK, NY 101286804

D Employer identification number: 13-1623829. E Telephone number: (212) 876-7700. G Gross receipts \$ 446,679,148

F Name and address of principal officer: MATTHEW BERSHADKER, 424 EAST 92ND ST, NEW YORK, NY 101286804

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3)

J Website: WWW.ASPCA.ORG

K Form of organization: Corporation

L Year of formation: 1866. M State of legal domicile: NY

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1. Mission statement, 2-7a. Activities & Governance, 7b. Net unrelated business taxable income, 8-12. Revenue, 13-19. Expenses, 20-22. Net Assets or Fund Balances.

Part II Signature Block

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

Sign Here: Signature of officer GORDON LAVALETTE CFO, Date 2024-10-17. Paid Preparer Use Only: Preparer's signature, Date 2024-10-17, Firm's name BAKER TILLY ADVISORY GROUP LP, Firm's EIN 39-0859910, Firm's address 1570 FRUITVILLE PIKE SUITE 400 LANCASTER, PA 17601.

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 128,536,169 including grants of \$ 6,192,121 ) (Revenue \$ 25,068,713 )

SHELTER AND VETERINARY SERVICES (SVS) - SEE SCHEDULE O FOR DETAILED DESCRIPTIONSHELTER AND VETERINARY SERVICES (SVS) INCLUDES THE ASPCA ANIMAL HOSPITAL (NYC), ASPCA SPAY/NEUTER ALLIANCE (N.C.), NORTHERN TIER SHELTER INITIATIVE (AK, WA, ID, MO, ND, MN, WI), SHELTER MEDICINE SERVICES, ASPCA ADOPTION CENTER (NYC), ASPCA ANIMAL POISON CONTROL CENTER (I.L.), ANIMAL RECOVERY CENTER (NYC), CANINE ANNEX FOR RECOVERY & ENRICHMENT (NYC), KITTEN NURSERY (NYC), KITTEN FOSTER PROGRAM (L.A.), ANIMAL RELOCATION & PLACEMENT PROGRAM, AND COMMUNITY MEDICINE PROGRAMS INCLUDING SPAY/NEUTER CLINICS IN NEW YORK CITY AND LOS ANGELES; AND COMMUNITY VETERINARY CLINICS (CVCS) IN LIBERTY CITY, MIAMI, AND THE NEW YORK CITY BOROUGHS OF THE BRONX AND BROOKLYN (QUEENS OPENING SEPTEMBER 2024). SVS ALSO INCLUDES THE ASPCA EQUINE WELFARE PROGRAM AND EQUINE TRANSITION & ADOPTION CENTER IN EL RENO, OK (ETAC). IN 2023, ASPCA SVS PROGRAMS ASSISTED HUNDREDS OF THOUSANDS OF ANIMALS THROUGH MEDICAL CARE, BEHAVIORAL TREATMENT, RELOCATION, EMERGENCY AND STANDARD SHELTERING, POISON EXPOSURE CONSULTATIONS, FOSTERING, AND ADOPTION. ADDITIONALLY, WE SUPPORTED ORGANIZATIONS NATIONWIDE THROUGH TRAINING AND CONSULTATION.2023 SVS HIGHLIGHTSPROVIDING AFFORDABLE VETERINARY SERVICES TO OWNERS AND ANIMALS IN UNDER-RESOURCED COMMUNITIESTHE ASPCA'S COMMUNITY MEDICINE (CM) PROGRAMS INCLUDING MOBILE CLINICS IN NEW YORK CITY AND MOBILE AND STATIONARY SPAY/NEUTER CLINICS IN LOS ANGELES; AND COMMUNITY VETERINARY CLINICS (CVCS) IN MIAMI, AND THE NEW YORK CITY BOROUGHS OF THE BRONX, BROOKLYN AND QUEENS (QUEENS OPENING SEPTEMBER 2024) PROVIDE VETERINARY CARE TO ANIMALS AND PET OWNERS IN UNDER-RESOURCED COMMUNITIES FACING VARIOUS BARRIERS TO ACCESSING MEDICAL SERVICES FOR THEIR PETS, INCLUDING LACK OF TRANSPORTATION AND LACK OF ACCESS TO AFFORDABLE VETERINARY CARE.ADDRESSING THESE BARRIERS IN 2023, ASPCA CM TEAMS AND OPERATIONS IN NEW YORK CITY, MIAMI, AND LOS ANGELES HELPED MORE THAN 60,000 ANIMALS IN NEED WITH PRIMARY PET CARE SERVICES AND SPAY/NEUTER SURGERIES THROUGH BRICK-AND-MORTAR FACILITIES AND MOBILE UNITS.DELIVERING URGENT MEDICAL CARE AND SERVICES TO VULNERABLE PETS ACROSS NEW YORK CITYIN 2023, THE ASPCA ANIMAL HOSPITAL PROVIDED VITAL VETERINARY CARE AND CRITICAL SERVICES INCLUDING OVER 1,700 SURGERIES FOR MORE THAN 9,700 ANIMAL VICTIMS OF CRUELTY AND NEGLECT, WHO CAME IN THROUGH THE ASPCA-NYPD PARTNERSHIP, AND FOR PETS WHOSE OWNERS ARE EXPERIENCING FINANCIAL CHALLENGES.THE ASPCA ANIMAL RECOVERY CENTER (ARC) PROVIDED LIFESAVING VETERINARY CARE AND BEHAVIORAL ASSESSMENTS AND TREATMENTS FOR MORE THAN 320 DOGS AND CATS IN 2023, MOST OF WHOM WERE VICTIMS OF NEGLECT OR CRUELTY. THE CANINE ANNEX FOR RECOVERY AND ENRICHMENT (CARE) PROVIDED BEHAVIORAL ASSESSMENTS AND TREATMENTS, PHYSICAL AND MENTAL ENRICHMENT, DAILY EXERCISE, AND TRAINING SESSIONS FOR MORE THAN 150 DOGS WHO WERE A PART OF NYPD ANIMAL CRUELTY INVESTIGATIONS IN THE NEW YORK CITY AREA. THE ASPCA KITTEN NURSERY ASSISTED MORE THAN 840 CATS TOO YOUNG TO SURVIVE ON THEIR OWN WITH THE HELP OF HUNDREDS OF FOSTER HOMES. IN ADDITION, THE ASPCA OPERATES COMMUNITY VETERINARY CLINICS IN THE BRONX AND BROOKLYN (QUEENS OPENING SEPTEMBER 2024), A SPAY/NEUTER CLINIC SERVING ANIMAL RESCUE GROUPS IN QUEENS, AND SEVERAL MOBILE CLINICS THAT PROVIDE AFFORDABLE AND ACCESSIBLE VETERINARY CARE AND SPAY/NEUTER SURGERIES IN THE HEART OF COMMUNITIES MOST IN NEED OF THOSE SERVICES. THE ASPCA ALSO CONTINUES TO SUPPORT NEW YORK CITY PET OWNERS WHOSE ACCESS TO VETERINARY SERVICES AND VITAL PET SUPPLIES AND RESOURCES IS LIMITED DUE TO FINANCIAL CHALLENGES, LACK OF AFFORDABLE AND NEARBY VETERINARY RESOURCES, FAMILY AND PERSONAL EMERGENCIES, AND CITY TRANSPORTATION CHALLENGES.SUPPORTING LOS ANGELES ANIMALS AND COMMUNITIES WITH SPAY/NEUTER AND VETERINARY SERVICESIN LOS ANGELES, THE ASPCA OPERATES A SPAY/NEUTER CLINIC THAT SERVES THE SOUTH LOS ANGELES CITY ANIMAL SHELTER AND LOCAL PET OWNERS. LIKE MANY SHELTERS ACROSS THE COUNTRY, THE NUMBER OF ANIMALS ENTERING CALIFORNIA SHELTERS IS OUTPACING THOSE LEAVING. THE SERVICES THE ASPCA PROVIDES, INCLUDING SPAY/NEUTER SURGERIES, ARE ESSENTIAL TO DECREASING THE NUMBER OF ANIMALS ENTERING SHELTERS AND IMPROVING THE HEALTH AND WELFARE OF ANIMALS AND COMMUNITY ANIMAL POPULATIONS. THE ASPCA ALSO OFFERS BASIC VETERINARY CARE AND SPAY/NEUTER SERVICES ON MOBILE UNITS THAT SERVE PET OWNERS ACROSS LOS ANGELES. IN 2023, THE ASPCA LA CLINIC AND MOBILE UNITS ASSISTED MORE THAN 17,500 ANIMALS. PROVIDING COMMUNITY VETERINARY CARE TO MIAMI PETS AND OWNERSTHE ASPCA OPERATES A COMMUNITY VETERINARY CLINIC IN THE LIBERTY CITY AREA OF MIAMI COMMUNITY WITH LIMITED OPTIONS FOR VETERINARY CARE AND OTHER RESOURCES. AS THE ONLY VETERINARY CLINIC IN LIBERTY CITY, WHICH HAS A POPULATION OF MORE THAN 62,000 RESIDENTS, THE MIAMI COMMUNITY VETERINARY CLINIC PROVIDES ACCESSIBLE AND AFFORDABLE BASIC VETERINARY CARE FOR MIAMI-DADE COUNTY CATS AND DOGS. IN 2023, THE ASPCA MIAMI COMMUNITY VETERINARY CLINIC ASSISTED MORE THAN 9,900 ANIMALS. ACCESS TO VETERINARY CARE CONFERENCE: UNITING ANIMAL WELFARE ADVOCATES, THOUGHT LEADERS, AND PRACTITIONERS OF INCREASING ACCESS TO VETERINARY CAREIN 2023, THE ASPCA CO-HOSTED THE SECOND ACCESS TO VETERINARY CARE CONFERENCE WITH THE UNIVERSITY OF MINNESOTA COLLEGE OF VETERINARY MEDICINE AND TRANSITIONED THE CONFERENCE TO FULLY VIRTUAL. THE CONFERENCE BROUGHT TOGETHER ANIMAL WELFARE LEADERS, THINKERS, VETERINARY PROFESSIONALS, VETERINARY COLLEGES, AND OTHER STAKEHOLDERS TO ADDRESS THE LACK OF ACCESS TO AFFORDABLE AND ESSENTIAL VET CARE THAT THREATENS THE HEALTH OF MILLIONS OF PETS. OVER 675 PEOPLE ATTENDED THE CONFERENCE FEATURING 87 SPEAKERS WHO LED 99 LEARNING SESSIONS, EXCHANGING IMPORTANT IDEAS TO HELP ADVANCE ACCESS TO CARE ACROSS THE COUNTRY. RESOURCES FROM THE CONFERENCE WERE SHARED BY ASPCAPRO. HELPING SHELTER ANIMALS AND COMMUNITIES ACROSS THE COUNTRY BY STRENGTHENING SHELTER MEDICINE PROGRAMS TO SUPPORT ANIMALS IN SHELTERS AND FOSTERING GREATER ADOPTION OPPORTUNITIESTHE SHELTER MEDICINE SERVICES (SMS) TEAM WORKS TO IMPROVE THE HEALTH AND WELFARE OF ANIMALS IN SHELTERS AND COMMUNITIES BY STRENGTHENING SHELTER MEDICINE PROGRAMS AND EXPANDING ACCESS TO VETERINARY CARE. THE TEAM BROADLY SUPPORTS THE ANIMAL WELFARE FIELD THROUGH TRAINING, RESEARCH, DEVELOPMENT OF EDUCATIONAL RESOURCES ON SHELTER MEDICINE TOPICS, AND DIRECT CONSULTATION WITH EXTERNAL SHELTERING ORGANIZATIONS. SMS PROVIDES MENTORSHIP AND TRAINING TO SHELTER VETERINARIANS AND FUTURE SPECIALISTS THROUGH THE RESIDENCY AND PRACTITIONER PATHWAY MENTORSHIP PROGRAMS. IN 2023, SMS WELCOMED FOUR PRACTITIONER PATHWAY MENTORSHIP PROGRAM PARTICIPANTS, SUPPORTED 22 PRACTITIONER PATHWAY COMMUNITY MENTEES, HAD THREE RESIDENTS IN TRAINING, AND PROVIDED CONSULTATIONS TO 89 ORGANIZATIONS IN 28 STATES, IMPACTING NEARLY 200,000 ANIMALS.THE ASPCA IS THE LARGEST TRANSPORTER OF SHELTER DOGS AND CATS FOR ADOPTION IN THE U.S., PARTNERING WITH SHELTERS AND RESCUES ACROSS 40 STATES TO MOVE MORE THAN 20,000 ANIMALS ANNUALLY FROM SHELTERS IN AREAS OF HIGH HOMELESS PET OVERPOPULATION TO DESTINATION SHELTERS, WHERE THERE IS A HIGHER DEMAND FOR ADOPTABLE ANIMALS.SINCE 2014, THE ASPCA ANIMAL RELOCATION & PLACEMENT PROGRAM HAS WORKED WITH OVERCROWDED SHELTERS IN UNDER-RESOURCED AREAS OF THE COUNTRY TO RELOCATE MORE THAN 200,000 ANIMALS TO OTHER SHELTERS WHERE THOSE ANIMALS HAVE GREATER CHANCES OF BEING ADOPTED INTO LOVING HOMES. PUTTING THESE ANIMALS ON A FASTER PATH TO NEW HOMES ALSO REDUCES PRESSURE AT PARTNER SHELTERS WHERE THE ANIMALS ORIGINATED, GIVING THOSE ORGANIZATIONS SPACE AND RESOURCES TO CREATE AND STRENGTHEN ANIMAL WELFARE PROGRAMS IN THEIR COMMUNITIES. IN 2023, THE ASPCA ANIMAL RELOCATION PROGRAM RELOCATED MORE THAN 23,500 ANIMALS THROUGH MORE THAN 700 LIFESAVING ANIMAL TRANSPORTS (589 BY GROUND AND 123 BY AIR). IN 2023, ANIMAL SHELTERS FACED INCREASED INTAKE AND DECREASED ADOPTIONS, LEADING TO HIGHER DEMAND FOR SUPPORT AND A RISE IN PUPPIES AND YOUNG DOGS IN CARE. LIMITED SPACE AND STAFFING FORCED SOME SHELTER PARTNERS TO REDUCE TRANSPORT CAPACITY OR PAUSE THEIR PROGRAMS. ADDITIONALLY, INFLATION AND RISING COSTS RESULTED IN FEWER ANIMAL RELOCATIONS AND LONGER TRANSPORTS, DESPITE INCREASED PARTNER ENGAGEMENT AND SUPPORT EFFORTS.PREPARED VULNERABLE AND HARD-TO-ADOPT ANIMALS FOR ADOPTION INTO SAFE AND LOVING HOMESASPCA PLACEMENT PROGRAMS PROVIDE PATHWAYS TO PROTECTION AND CARE FOR PETS IN NEED, INCLUDING HARD-TO-ADOPT ANIMALS, ANIMALS REQUIRING ADVANCED CARE BEFORE ADOPTION, AND ANIMALS IN LIFE-THREATENING SITUATIONS. THESE PROGRAMS ALSO HELP SHELTERS CONSERVE VALUABLE SPACE AND RESOURCES FOR OTHER ANIMALS IN NEED.

4b (Code: ) (Expenses \$ 86,141,345 including grants of \$ ) (Revenue \$ )

PUBLIC EDUCATION AND COMMUNICATIONS - SEE SCHEDULE O FOR DETAILED DESCRIPTIONSESSENTIAL TO THE ASPCA'S MISSION IS RAISING AWARENESS ABOUT ITS PROGRAMS AND EDUCATING THE PUBLIC ON HOW PEOPLE AND ORGANIZATIONS CAN ENGAGE IN PROTECTING ANIMALS FROM CRUELTY AND ENSURING ALL ANIMALS LIVE GOOD LIVES.IN 2023, ASPCA.ORG RECEIVED OVER 38 MILLION VIEWS, INFORMING MILLIONS OF SUPPORTERS AND THE PUBLIC ABOUT EFFECTIVE ACTIONS THEY CAN TAKE ON BEHALF OF ANIMALS. ADDITIONALLY, THE ASPCA SENT ADVOCACY EMAILS TO MORE THAN 1.7 MILLION SUPPORTERS, URGING THEM TO TAKE ACTION ON VARIOUS ANIMAL WELFARE ISSUES. WITH THE HELP OF THESE ADVOCATES, THE ASPCA SECURED NEW ANIMAL PROTECTION LAWS AND REGULATORY WINS BOTH IN THE NATION'S CAPITAL AND ACROSS STATE AND LOCAL LEGISLATURES.THE ASPCA DISTRIBUTED PRINT AND DIGITAL COPIES OF ITS MEMBER MAGAZINE, ASPCA ACTION, TO OVER 775,000 HOUSEHOLDS, WITH 440,000 COPIES IN DIGITAL FORMAT. ASPCA ACTION PROVIDES INFORMATION ON ASPCA EVENTS, PROGRAMS, PET CARE INSIGHTS, AND ADVICE. IT ALSO INCLUDES LEGISLATIVE AND ANIMAL ADVOCACY NEWS TO KEEP MEMBERS INFORMED ABOUT CURRENT AND FUTURE INITIATIVES AND HOW THEY CAN HELP ENSURE ANIMALS RECEIVE NECESSARY PROTECTION. THIS MAGAZINE IS AVAILABLE ON THE ASPCA WEBSITE, ALONG WITH MANY ADDITIONAL EDUCATIONAL RESOURCES FOR THE PUBLIC.SOCIAL MEDIA POSTINGS ARE A KEY PART OF THE ASPCA'S EDUCATION PROCESS, AND THEY MOTIVATE THE PUBLIC TO TAKE VARIOUS ACTIONS THAT HELP IMPROVE THE LIVES OF ANIMALS. THE ASPCA'S PROMOTIONS GENERATED MORE THAN 199.2 MILLION SOCIAL MEDIA IMPRESSIONS IN 2023. THE PUBLIC WAS UPDATED ON ACTIONS THEY COULD TAKE, INCLUDING WRITING LEGISLATIVE LETTERS, DONATING CRITICAL SUPPLIES AND RESOURCES, ADOPTING, FOSTERING, AND SUPPORTING THEIR LOCAL SHELTERS. THE ASPCA ALSO ENGAGED NUMEROUS CELEBRITIES AND SOCIAL MEDIA INFLUENCERS TO SUPPORT ITS LIFESAVING EFFORTS IN 2023, INCLUDING CELEBRITIES LIKE DAVE

BAUTISTA, AND HUSKY MOON, BELLAMY YOUNG, RICKY GERVAIS, MARTHA STEWART, JUSTIN THEROUX, AND INFLUENCERS INCLUDING THE DODO, COLE THE DEAF DOG, AND HUSKY MOON, WHO CONTRIBUTED THEIR VOICES TO INCREASE AWARENESS AND DRIVE ACTION AROUND THE ASPCA'S PROGRAMS FOR DOGS, CATS, HORSES, AND FARM ANIMALS IN NEED. IN 2023, THE ASPCA APPEARED IN 26,263 MEDIA STORIES SHARING IMPORTANT INFORMATION ABOUT ANIMAL PROTECTION AND CARE, INCLUDING 2,244 PLACEMENTS IN HIGH-EXPOSURE OUTLETS SUCH AS ABC NEWS, THE ASSOCIATED PRESS, CBS NEWS, CNN, FOX NEWS, GOOD MORNING AMERICA, THE HILL, THE NEW YORK TIMES, NBC NEWS, TIME MAGAZINE, TODAY, USA TODAY, THE WALL STREET JOURNAL, AND THE WASHINGTON POST.

**4c** (Code: ) (Expenses \$ **52,488,822** including grants of \$ **1,182,688** ) (Revenue \$ )

POLICY, RESPONSE, AND ENGAGEMENT PROGRAMS (PRE) - SEE SCHEDULE O FOR DETAILED DESCRIPTION. POLICY, RESPONSE, AND ENGAGEMENT PROGRAMS (PRE) INCLUDE THE BEHAVIORAL REHABILITATION CENTER (NC), THE CRUELTY RECOVERY CENTER (OH), THE ASPCA LEARNING LAB (NC), NATIONAL FIELD RESPONSE, LEGAL ADVOCACY & INVESTIGATION; HUMANE LAW ENFORCEMENT (WHICH INCLUDES THE ASPCA-NEW YORK CITY POLICE DEPARTMENT PARTNERSHIP, COMMUNITY ENGAGEMENT WORK IN NYC, AND THE FORENSIC SCIENCES TEAM), FARM ANIMAL WELFARE, THE ASPCA PUPPY MILL INITIATIVE, BEHAVIORAL SCIENCE TEAM, ASPCA GRANTS (WHICH SERVE BOTH SVS AND PRE PROJECTS), AND GOVERNMENT RELATIONS (COVERING FEDERAL, STATE, AND LOCAL LEVELS). 2023 PRE HIGHLIGHTS RESPONDING TO AND RESCUING ANIMALS IN CRISIS. THE ASPCA PROVIDES EXTENSIVE SUPPORT IN RESPONSE TO EMERGENCIES THAT THREATEN THE LIVES AND WELFARE OF ANIMALS NATIONWIDE, RESPONDING TO REQUESTS FOR ASSISTANCE FROM LAW ENFORCEMENT, EMERGENCY MANAGEMENT AUTHORITIES, AND ANIMAL WELFARE AGENCIES. THESE EMERGENCIES INCLUDE LARGE-SCALE ANIMAL CRUELTY CASES AND NATURAL DISASTERS SUCH AS HURRICANES AND WILDFIRES. THE ASPCA OFFERS EXPERTISE IN CRUELTY INVESTIGATIONS AND HANDS-ON OPERATIONAL PLANNING AND RESCUE, FACILITATING POSITIVE OUTCOMES FOR MANY ANIMALS. IN 2023, ASPCA RESCUE TEAMS DEPLOYED TO STATES INCLUDING CALIFORNIA, FLORIDA, GEORGIA, HAWAII, KANSAS, LOUISIANA, MISSISSIPPI, NORTH CAROLINA, TEXAS AND WISCONSIN. CRUELTY & DISASTER RESPONSE IN 2023, ASPCA TEAMS DEPLOYED TO 10 STATES, IMPACTING MORE THAN 5,000 ANIMALS AFFECTED BY CRUELTY, NEGLECT, OR DISASTERS. THESE TEAMS PROVIDED A WIDE RANGE OF SERVICES INCLUDING INVESTIGATIVE AND LEGAL SUPPORT, OPERATIONAL PLANNING AND ANIMAL RESCUE, EVIDENCE DOCUMENTATION AND COLLECTION, FORENSIC EXAMS, MEDICAL CARE, EMERGENCY AND LONG-TERM SHELTERING, BEHAVIORAL TREATMENT AND ENRICHMENT, AND PLACEMENT. THE ASPCA HAS A THREE-PRONGED APPROACH TO HELPING COMMUNITIES RESPOND TO DISASTERS. FIRST, THE DISASTER RESPONSE TEAM ASSISTS NATIONWIDE WITH THE RELOCATION, SEARCH-AND-RESCUE, SHELTERING, AND PLACEMENT OF ANIMALS DURING DISASTERS SUCH AS WILDFIRES, TORNADOES, HURRICANES, AND FLOODS. THIS RESCUE WORK ALSO HELPS LOCAL AGENCIES EFFECTIVELY ADDRESS ANIMAL WELFARE CRISES THEY MIGHT NOT OTHERWISE MANAGE. FOR CRUELTY AND NEGLECT CASES, ASPCA LEGAL ADVOCACY EXPERTS SUPPORT LAW ENFORCEMENT, PROSECUTORS, AND ANIMAL WELFARE PROFESSIONALS WITH EXPERT TESTIMONY, LEGAL SUPPORT, TRAINING, AND CONSULTATIONS TO AID IN ANIMAL CRUELTY INVESTIGATIONS AND PROSECUTIONS. ADDITIONALLY, THE ASPCA WORKS WITH LAWMAKERS TO ENHANCE DISASTER PLANNING AND RESPONSE EFFORTS BY INCORPORATING ANIMALS INTO EMERGENCY PLANS, THUS PREVENTING AVOIDABLE TRAGEDIES. FINALLY, THE ASPCA ENHANCES THE CAPACITY OF LOCAL AGENCIES TO RESPOND TO CRUELTY AND DISASTER SITUATIONS BY PROVIDING THEM WITH GRANT FUNDING, TRAINING, AND OTHER CRITICAL RESOURCES. OVER THE LAST THREE YEARS, THE ASPCA HAS AWARDED NEARLY \$2.4 MILLION IN GRANT FUNDING TO AUTHORIZED DISASTER RESPONSE AGENCIES, PROVIDING SUPPORT TO COMPANION ANIMALS, EQUINES, AND THEIR OWNERS IN COMMUNITIES IMPACTED BY OR AT HIGH RISK OF NATURAL DISASTERS. ADVANCING LAWS AND POLICIES THAT PROTECT COMPANION ANIMALS, HORSES, AND FARM ANIMALS. THE ASPCA WORKS CLOSELY WITH POLICYMAKERS AT THE LOCAL, STATE, AND FEDERAL LEVELS TO ENACT MEANINGFUL PROTECTIONS FOR ANIMALS WHILE ALSO PROVIDING ADVOCACY TRAINING AND RESOURCES FOR CITIZENS ENGAGING IN GRASSROOTS LOBBYING ON BEHALF OF ANIMALS IN NEED. THE ASPCA'S SUCCESSFUL LEGISLATIVE AND REGULATORY WORK ASSISTS ANIMALS ON A LARGE AND LASTING SCALE AND INFLUENCES THE DEVELOPMENT OF SIMILAR LEGISLATION AND SUPPORT FOR IT AROUND THE COUNTRY TO ADVANCE SYSTEMIC NATIONAL ANIMAL WELFARE IMPROVEMENT. IN 2023, THE ASPCA WORKED TO SUPPORT STATE AND FEDERAL POLICIES AIMED AT PROTECTING ANIMALS AND ADDRESSING SEVERAL KEY ISSUES, INCLUDING PET RESTRICTIONS IN HOUSING, PUPPY MILL CRUELTY, FARM SYSTEM REFORMS, DISASTER PREPAREDNESS, HORSE SLAUGHTER, AND VETERINARY TELEMEDICINE. LEGISLATIVE SUCCESS HIGHLIGHTS PROTECTING ANIMALS THROUGH FEDERAL LAW. THE ASPCA STRONGLY SUPPORTS THE INDUSTRIAL AGRICULTURE ACCOUNTABILITY ACT AND THE FARM SYSTEM REFORM ACT, INTRODUCED IN THE SENATE BY SEN. CORY BOOKER. THESE BILLS AIM TO HOLD INDUSTRIAL OPERATORS OF HIGH-RISK CONCENTRATED ANIMAL FEEDING OPERATIONS ACCOUNTABLE, MOVE THE FOOD SYSTEM AWAY FROM DESTRUCTIVE FACTORY FARMING, AND SUPPORT THE TRANSITION TO HIGHER-WELFARE PASTURE-BASED FARMS AND ALTERNATIVE CROP PRODUCTION. THE ASPCA, ALONG WITH OVER 100 ADVOCACY ORGANIZATIONS, URGED THE HOUSE AND SENATE AGRICULTURE COMMITTEE CHAIRS AND RANKING MEMBERS TO PASS THESE BILLS. IN MAY 2023, A BIPARTISAN GROUP OF FEDERAL LAWMAKERS REINTRODUCED THE "SAVE AMERICA'S FORGOTTEN EQUINES" (SAFE) ACT. THIS LEGISLATION, WHICH WAS PROPELLED BY YEARS OF ASPCA SUPPORT, SEEKS TO PERMANENTLY PROTECT AMERICAN HORSES FROM COMMERCIAL SLAUGHTER. TWO FEDERAL HOUSING BILLS, SUPPORTED BY THE ASPCA, WERE INTRODUCED TO REMOVE BARRIERS FOR PET OWNERS IN PUBLIC HOUSING OR THOSE EXPERIENCING HOMELESSNESS. THE "PROVIDING FOR UNHOUSED PEOPLE WITH PETS" (PUPP) ACT WOULD PROVIDE GRANTS TO HOMELESS SHELTERS TO SUPPORT RESIDENTS WITH PETS, WHILE THE "PETS BELONG WITH FAMILIES" ACT WOULD PROHIBIT PUBLIC HOUSING AGENCIES FROM IMPOSING BREED-SPECIFIC RESTRICTIONS AND DISCOURAGE PET SIZE AND WEIGHT RESTRICTIONS. THE ASPCA LED A COALITION OF OVER 100 ORGANIZATIONS IN URGING THE INCLUSION OF THE PUPP ACT IN THE FARM BILL. PROTECTING ANIMALS THROUGH STATE LAWS. IN MAY 2023, THE U.S. SUPREME COURT UPHELD CALIFORNIA'S PROPOSITION 12, WHICH PROHIBITS THE SALE OF PORK PRODUCTS FROM PIGS CONFINED IN A CRUEL MANNER. THE LAW REQUIRES CAGE-FREE AND CRATE-FREE HOUSING FOR ALL VEAL CALVES, MOTHER PIGS, AND EGG-LAYING HENS IN CALIFORNIA AND MANDATES THAT ANY VEAL, PORK, OR EGGS SOLD IN CALIFORNIA MUST MEET THESE STANDARDS. IN 2022, THE ASPCA FILED AN AMICUS BRIEF SUPPORTING PROP 12, AND THE COURT'S OPINION REFLECTED THE ASPCA'S ARGUMENTS. IN NEW YORK, GOVERNOR KATHY HOCHUL SIGNED A LAW, ADVANCED BY ASPCA EFFORTS, PROTECTING ALL NEW YORK HORSES FROM BEING SOLD AND TRANSPORTED FOR SLAUGHTER. A PREVIOUS 2021 STATE LAW ONLY APPLIED TO RACEHORSES. IN CALIFORNIA, GOVERNOR GAVIN NEWSOM SIGNED TWO ASPCA-SUPPORTED BILLS INTO LAW. ONE EXPANDS ACCESS TO VETERINARY TELEHEALTH, AND THE OTHER ENSURES LOCAL GOVERNMENTS PROVIDE PET-FRIENDLY SHELTERING DURING EXTREME WEATHER EVENTS. BOTH BILLS RECEIVED NEAR-UNANIMOUS, BIPARTISAN SUPPORT AND WENT INTO EFFECT ON JANUARY 1, 2024. IN INDIANA, A NEW LAW REQUIRES STATE FACILITIES HOUSING DOGS OR CATS OVERNIGHT TO HAVE AN OPERATING FIRE ALARM SYSTEM THAT CONTACTS THE LOCAL FIRE OR POLICE DEPARTMENT OR TO HAVE STAFF PRESENT WHENEVER A DOG OR CAT IS ON SITE. THIS MEASURE WAS ENACTED WITH THE SUPPORT OF THE ASPCA. IN COLORADO, A HOUSE BILL REMOVING CERTAIN BARRIERS TO PETS IN HOUSING WAS PASSED AND SIGNED BY GOVERNOR JARED POLIS, THANKS TO THE ASPCA'S ADVOCACY. IN ARIZONA, THE ASPCA SUPPORTED A BILL EXPANDING ACCESS TO VETERINARY TELEMEDICINE, INCLUDING A LETTER TO SENATOR T.J. SHOPE, WHO SPONSORED THE BILL. NEW YORK STATE LEGISLATORS DESIGNATED \$5 MILLION TO THE COMPANION ANIMAL CAPITAL FUND TO SUPPORT ANIMAL SHELTERS, WITH STRONG SUPPORT FROM THE ASPCA. IN NEVADA, GOVERNOR JOE LOMBARDO SIGNED AN ASPCA-SUPPORTED BILL REQUIRING EMERGENCY PLANS FOR THE TRANSPORT, EVACUATION, AND SHELTER OF PEOPLE WITH THEIR PETS. COLLABORATING WITH THE NYPD TO COMBAT ANIMAL CRUELTY AND NEGLECT IN NEW YORK CITY THROUGH OUR UNIQUE PARTNERSHIP, THE ASPCA WORKS CLOSELY WITH THE NEW YORK CITY POLICE DEPARTMENT (NYPD) TO PREVENT AND ADDRESS ANIMAL CRUELTY ACROSS THE CITY'S FIVE BOROUGHS WITH SERVICES INCLUDING MEDICAL TREATMENT, BEHAVIOR ASSESSMENTS, FORENSIC EVALUATIONS, SHELTERING, AND ADOPTION. IN 2023, THE ASPCA RESPONDED TO MORE THAN 350 CASES OF SUSPECTED ANIMAL CRUELTY AND TREATED MORE THAN 1,000 ANIMALS. THE ASPCA ALSO PROVIDED ANIMAL CRUELTY TRAINING FOR NEARLY 3,500 NYPD LAW ENFORCEMENT OFFICERS.

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

**4e** **Total program service expenses** **267,166,336**

**Part IV Checklist of Required Schedules**

		Yes	No
<b>1</b>	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	Yes	
<b>2</b>	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.		No
<b>3</b>	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
<b>4</b>	<b>Section 501(c)(3) organizations.</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	Yes	
<b>5</b>	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		No
<b>6</b>	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		No
<b>7</b>	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
<b>8</b>	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
<b>9</b>	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		No
<b>10</b>	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	Yes	
<b>11</b>	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
<b>11a</b>	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	Yes	
<b>11b</b>	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	Yes	
<b>11c</b>	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		No
<b>11d</b>	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	Yes	
<b>11e</b>	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	Yes	
<b>11f</b>	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)?	Yes	
<b>12a</b>	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		No
<b>12b</b>	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	Yes	
<b>13</b>	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
<b>14a</b>	Did the organization maintain an office, employees, or agents outside of the United States?	Yes	
<b>14b</b>	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	Yes	
<b>15</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	Yes	
<b>16</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		No
<b>17</b>	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions.	Yes	
<b>18</b>	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	Yes	
<b>19</b>	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
<b>20a</b>	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
<b>20b</b>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b>	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	Yes	

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons?		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		No
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	Yes	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. . . . .	Yes	

**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 . . . . .

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

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

Main form area containing questions 2a through 17, with various input fields and checkboxes. Includes a table with columns for question numbers and Yes/No responses.

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

Section A. Governing Body and Management

Table with 3 main columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect... 7b Are any governance decisions reserved to members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions... 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address?

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

Table with 3 main columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe 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? 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 main columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed (AL, AR, CA, CO, CT, FL, GA, HI, IL, KS, KY, LA, MD, MA, MI, MN, MS, NH, NJ, NM, NY, OK, OR, PA, RI, SC, TN, UT, VA, WV, WI) 18 Section 6104 requires an organization to make its Form 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 in Schedule O) 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records: GORDON LAVALETTE CFO 520 EIGHTH AVENUE 7TH FLOOR NEW YORK, NY 10018 (212) 876-7700

**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, or 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 dotted 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			
(1) MATT BERSHADKER PRESIDENT & CHIEF EXECUTIVE OFFICER	65.00 2.00	X		X			1,085,129	0	118,138
(2) SALLY SPOONER CHAIRPERSON	3.00 0.00	X		X			0	0	0
(3) SCOTT THIEL VICE CHAIRPERSON	1.00 0.00	X		X			0	0	0
(4) MICHAEL D'ALTO TREASURER	1.00 0.00	X		X			0	0	0
(5) LINDA LLOYD LAMBERT SECRETARY	1.00 0.00	X		X			0	0	0
(6) ARRIANA BOARDMAN DIRECTOR	1.00 0.00	X					0	0	0
(7) ERIC BRAVERMAN DIRECTOR	1.00 0.00	X					0	0	0
(8) JANE W PARVER DIRECTOR	1.00 0.00	X					0	0	0
(9) JEFFREY A PFEIFLE DIRECTOR	1.00 0.00	X					0	0	0
(10) FREDERICK TANNE DIRECTOR	1.00 0.00	X					0	0	0
(11) MARY JO WHITE DIRECTOR	1.00 0.00	X					0	0	0
(12) SIVAN HONG DIRECTOR (UNTIL 02/23)	1.00 0.00	X					0	0	0
(13) MARTIN PURIS DIRECTOR (UNTIL 06/23)	1.00 0.00	X					0	0	0
(14) GORDON LAVALETTE SVP & CHIEF FINANCIAL OFFICER	50.00 5.00			X			453,087	0	29,202
(15) TODD HENDRICKS SVP, DEVELOPMENT	50.00 0.00				X		516,817	0	43,145
(16) ELIZABETH ESTROFF SVP, COMMUNICATIONS	50.00 0.00				X		461,304	0	63,608
(17) BERT TROUGHTON SVP, SHELTER & VETERINARY SERVICES	50.00 2.00				X		460,116	0	54,422

**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 dotted 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			
(18) STACY WOLF SVP, POLICY, RESPONSE & ENGAGEMENT	50.00 0.00				X		469,042	0	41,037
(19) BEVERLY JONES SVP, CHIEF LEGAL OFFICER	50.00 0.00				X		441,467	0	63,672
(20) CHERYL BUCCI SVP, OPERATIONS AND PEOPLE	50.00 0.00				X		434,864	0	72,244
(21) LUKE FRANKLIN VP, MEMBERSHIP	50.00 0.00				X		272,585	0	60,517
(22) J'MAI GAYLE DIRECTOR, SURGERY	50.00 0.00					X	341,432	0	73,427
(23) CAMILLE DECLEMENTI VP, ASPCA ANIMAL HOSPITAL	50.00 0.00					X	308,275	0	40,856
(24) JENNIFER CHIN VP, LEGAL ADVOCACY & INVESTIGATIONS	50.00 0.00					X	288,782	0	41,601
(25) AMY BERKOWITZ VP, INFORMATION TECHNOLOGY	50.00 0.00					X	286,267	0	41,330
(26) ERIN DAMICO VP, PEOPLE	50.00 0.00					X	277,141	0	39,697
<b>1b Sub-Total</b>									
<b>c Total from continuation sheets to Part VII, Section A</b>									
<b>d Total (add lines 1b and 1c)</b>						6,096,308	0	782,896	

**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 **385**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
<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>	Yes	
<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>		No

**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
EAGLE-COM INC 2300 YONGE ST STE 1700 TORONTO, ONTARIO M4P 1E4 CA	DONOR ACQUISITION	28,518,724
ASCENTA GROUP INC 138 SOUTH FIRST ST SUITE 110 LINDENHURST, NY 11757	DONOR ENGAGEMENT	18,369,648
LAUGHLIN CONSTABLE INC 207 E MICHIGAN ST MILWAUKEE, WI 53202	DONOR ACQUISITION	18,047,421
GOOGLE INC DEPT 33654 PO 39000 SAN FRANCISCO, CA 94139	DONOR ACQUISITION	7,750,158
SMS DIRECT INC 8461 VIRGINIA MEADOWS DRIVE MANASSAS, VA 20109	DONOR ACQUISITION	5,373,256

**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 **138**

**Part VIII Statement of Revenue**

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other				
<b>1a</b> Federated campaigns . . . . .		<b>1a</b>		
<b>b</b> Membership dues . . . . .		<b>1b</b>		
<b>c</b> Fundraising events . . . . .		<b>1c</b>	355,585	
<b>d</b> Related organizations . . . . .		<b>1d</b>		
<b>e</b> Government grants (contributions) . . . . .		<b>1e</b>	639,300	
<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .		<b>1f</b>	337,222,245	
<b>g</b> Noncash contributions included in lines 1a - 1f:\$ . . . . .		<b>1g</b>	4,200,090	
<b>h Total.</b> Add lines 1a-1f . . . . .				338,217,130

Program Service Revenue		Business Code				
			(A)	(B)	(C)	(D)
<b>2a</b> ANIMAL POISON CONTROL CENTER FEES	900099	23,058,916	23,058,916			
<b>b</b> ASPCA SPAY NEUTER ALLIANCE	900099	772,800	772,800			
<b>c</b> MOBILE CLINIC VET & CLINIC REV.	900099	641,995	641,995			
<b>d</b> ANIMAL HOSPITAL FEES	900099	505,587	505,587			
<b>e</b> ADOPTION CENTER FEES	900099	89,415	89,415			
<b>f</b> All other program service revenue.						
<b>g Total.</b> Add lines 2a-2f. . . . .		25,068,713				

Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		13,573,826			13,573,826	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties . . . . .		3,953,489			3,953,489	
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
		<b>6b</b> Less: rental expenses					
		<b>6c</b> Rental income or (loss)					
	<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	64,344,882				
		(ii) Other					
		<b>7b</b> Less: cost or other basis and sales expenses	67,174,914				
		<b>7c</b> Gain or (loss)	-2,830,032				
	<b>d</b> Net gain or (loss) . . . . .		-2,830,032			-2,830,032	
	<b>8a</b> Gross income from fundraising events (not including \$ 355,585 of contributions reported on line 1c). See Part IV, line 18 . . . . .						
		<b>8a</b>	174,750				
<b>8b</b> Less: direct expenses		157,107					
<b>c</b> Net income or (loss) from fundraising events . . . . .		17,643			17,643		
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .							
	<b>9a</b>						
	<b>9b</b> Less: direct expenses						
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .							
	<b>10a</b>						
	<b>10b</b> Less: cost of goods sold						
<b>c</b> Net income or (loss) from sales of inventory . . . . .							

Other Revenue Misc Amt		Business Code				
			(A)	(B)	(C)	(D)
<b>11a</b> GAIN FROM K-1 ACTIVITY	900099	746,431		746,431		
<b>b</b> LIST SALES	900099	454,914			454,914	
<b>c</b> CONFERENCE INCOME	900099	80,013			80,013	
<b>d</b> All other revenue . . . . .		65,000			65,000	
<b>e Total.</b> Add lines 11a-11d . . . . .		1,346,358				
<b>12 Total revenue.</b> See instructions . . . . .		379,347,127	25,068,713	746,431	15,314,853	

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	7,259,659	7,259,659		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	115,150	115,150		
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	5,140,378	2,194,329	1,862,999	1,083,050
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	108,857,241	93,533,918	6,606,424	8,716,899
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,452,636	5,573,361	367,521	511,754
<b>9</b> Other employee benefits	21,783,689	18,501,395	1,472,195	1,810,099
<b>10</b> Payroll taxes	8,570,513	7,235,608	607,467	727,438
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management	780,201	529,633	202,308	48,260
<b>b</b> Legal	2,496,319	1,172,732	1,004,365	319,222
<b>c</b> Accounting	440,632	6,921	433,711	
<b>d</b> Lobbying	529,541	529,541		
<b>e</b> Professional fundraising services. See Part IV, line 17	11,884,368			11,884,368
<b>f</b> Investment management fees	891,409		891,409	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	29,969,842	28,163,599	394,532	1,411,711
<b>12</b> Advertising and promotion	61,308,708	37,764,594	161,193	23,382,921
<b>13</b> Office expenses	26,873,983	16,620,081	171,630	10,082,272
<b>14</b> Information technology	17,829,431	8,314,758	706,775	8,807,898
<b>15</b> Royalties				
<b>16</b> Occupancy	8,090,914	5,538,455	1,788,235	764,224
<b>17</b> Travel	6,695,039	6,419,039	138,222	137,778
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	545,241	475,180	54,232	15,829
<b>20</b> Interest	780,405	780,405		
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	7,014,302	6,714,075	223,261	76,966
<b>23</b> Insurance	2,434,039	2,147,661	208,838	77,540
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> VETERINARY & MEDICAL SE	10,524,267	10,369,643	136	154,488
<b>b</b> OPERATING SUPPLIES	3,672,776	3,556,417	62,721	53,638
<b>c</b> REPAIRS AND MAINTENANCE	1,561,117	1,417,361	102,096	41,660
<b>d</b> TAXES	360,992		360,992	
<b>e</b> All other expenses	2,706,230	2,232,821	418,699	54,710
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	355,569,022	267,166,336	18,239,961	70,162,725
<b>26</b> <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).	128,128,435	73,297,619	314,888	54,515,928

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash-non-interest-bearing . . . . .	14,719,776	<b>1</b>	2,218,140
	<b>2</b> Savings and temporary cash investments	69,232,049	<b>2</b>	90,494,859
	<b>3</b> Pledges and grants receivable, net . . . . .	23,094,158	<b>3</b>	25,058,016
	<b>4</b> Accounts receivable, net . . . . .	5,370,085	<b>4</b>	4,704,621
	<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 . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	4,996,962	<b>9</b>	4,382,797
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 152,987,228		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 65,570,626	77,164,879	<b>10c</b> 87,416,602
	<b>11</b> Investments—publicly traded securities . . . . .	263,165,358	<b>11</b>	320,233,763
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	66,664,894	<b>12</b>	56,410,455
	<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	51,333,049	<b>15</b>	49,949,246
<b>16 Total assets:</b> Add lines 1 through 15 (must equal line 33) . . . . .	575,741,210	<b>16</b>	640,868,499	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	18,864,852	<b>17</b>	26,403,884
	<b>18</b> Grants payable . . . . .	1,073,787	<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 . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	24,563,933	<b>24</b>	23,679,278
	<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	43,241,501	<b>25</b>	37,459,706
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	87,744,073	<b>26</b>	87,542,868
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	407,751,614	<b>27</b>	478,096,317
	<b>28</b> Net assets with donor restrictions	80,245,523	<b>28</b>	75,229,314
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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	487,997,137	<b>32</b>	553,325,631
<b>33</b> Total liabilities and net assets/fund balances	575,741,210	<b>33</b>	640,868,499	

**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>	379,347,127
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	355,569,022
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	23,778,105
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	487,997,137
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	39,489,334
<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 in Schedule O)	<b>9</b>	2,061,055
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	<b>10</b>	553,325,631

**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		No
<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 type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<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 in Schedule O.	Yes	
<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?		No
<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 in Schedule O and describe any steps taken to undergo such audits.		

**Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**

**Public Charity Status and Public Support**

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

▶ **Attach to Form 990 or Form 990-EZ.**

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

**Name of the organization**  
THE AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

**Employer identification number**  
13-1623829

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

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- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . . \_\_\_\_\_
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<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 failed to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	254,185,353	287,167,570	351,249,754	338,555,592	338,217,130	1,569,375,399
<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	254,185,353	287,167,570	351,249,754	338,555,592	338,217,130	1,569,375,399
<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) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						1,569,375,399

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4. . . . .	254,185,353	287,167,570	351,249,754	338,555,592	338,217,130	1,569,375,399
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	8,276,288	7,694,169	10,032,853	10,321,851	17,527,315	53,852,476
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on. . . . .				644,722	583,744	1,228,466
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . . . .	973,879	248,805	375,448	601,497	774,677	2,974,306
<b>11 Total support.</b> Add lines 7 through 10						1,627,430,647
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	95,488,659
<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 2023 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	96.430 %
<b>15</b> Public support percentage for 2022 Schedule A, Part II, line 14 . . . . .	<b>15</b>	96.830 %
<b>16a 33 1/3% support test—2023.</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—2022.</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—2023.</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—2022.</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

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2022 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17.

- 19a 33 1/3% support tests—2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here.
b 33 1/3% support tests—2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here.
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, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of 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? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<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)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
<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)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<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)? If "Yes," explain in <b>Part VI</b> 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.		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , 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).		
<b>b</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</b>	<b>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? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
<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))? If "Yes," provide detail in <b>Part VI</b> .		
<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? If "Yes," provide detail in <b>Part VI</b> .		
<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? If "Yes," provide detail in <b>Part VI</b> .		
<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)? If "Yes," answer line 10b below.		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally-Integrated Supporting Organizations**

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

**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)

- |   |          |  |  |
|---|----------|--|--|
| <b>1</b> Net short-term capital gain  | <b>1</b> |  |  |
| <b>2</b> Recoveries of prior-year distributions   | <b>2</b> |  |  |
| <b>3</b> Other gross income (see instructions)  | <b>3</b> |  |  |
| <b>4</b> Add lines 1 through 3  | <b>4</b> |  |  |
| <b>5</b> Depreciation and depletion   | <b>5</b> |  |  |
| <b>6</b> 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) | <b>6</b> |  |  |
| <b>7</b> Other expenses (see instructions)  | <b>7</b> |  |  |
| <b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)  | <b>8</b> |  |  |

**Section B - Minimum Asset Amount**

(A) Prior Year

(B) Current Year  
(optional)

- |  |           |  |  |
|--|-----------|--|--|
| <b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | <b>1</b>  |  |  |
| <b>a</b> Average monthly value of securities   | <b>1a</b> |  |  |
| <b>b</b> Average monthly cash balances   | <b>1b</b> |  |  |
| <b>c</b> Fair market value of other non-exempt-use assets  | <b>1c</b> |  |  |
| <b>d Total</b> (add lines 1a, 1b, and 1c)  | <b>1d</b> |  |  |
| <b>e Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):   |           |  |  |
| <b>2</b> Acquisition indebtedness applicable to non-exempt use assets  | <b>2</b>  |  |  |
| <b>3</b> Subtract line 2 from line 1d  | <b>3</b>  |  |  |
| <b>4</b> Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).                                  | <b>4</b>  |  |  |
| <b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)  | <b>5</b>  |  |  |
| <b>6</b> Multiply line 5 by 0.035  | <b>6</b>  |  |  |
| <b>7</b> Recoveries of prior-year distributions  | <b>7</b>  |  |  |
| <b>8 Minimum Asset Amount</b> (add line 7 to line 6)   | <b>8</b>  |  |  |

**Section C - Distributable Amount**

Current Year

- |  |          |  |
|--|----------|--|
| <b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)   | <b>1</b> |  |
| <b>2</b> Enter 85% of line 1   | <b>2</b> |  |
| <b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)  | <b>3</b> |  |
| <b>4</b> Enter greater of line 2 or line 3   | <b>4</b> |  |
| <b>5</b> Income tax imposed in prior year  | <b>5</b> |  |
| <b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | <b>6</b> |  |

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

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

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

### Facts And Circumstances Test

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME:	LIST RENTALS - 2019 AMOUNT: \$ 254,737. 2020 AMOUNT: \$ 243,805. 2021 AMOUNT: \$ 369,386. 2022 AMOUNT: \$ 492,497. 2023 AMOUNT: \$ 454,914. FUNDRAISING INCOME - 2019 AMOUNT: \$ 719,142. 2020 AMOUNT: \$ 5,000. 2021 AMOUNT: \$ 6,062. 2022 AMOUNT: \$ 109,000. 2023 AMOUNT: \$ 174,750. CONFERENCE INCOME - 2023 AMOUNT: \$ 80,013. SETTLEMENT INCOME - 2023 AMOUNT: \$ 65,000.

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**Political Campaign and Lobbying Activities**  
**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
  
▶ **Complete if the organization is described below.** ▶ **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.**

**If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization THE AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Employer identification number 13-1623829
--	--

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

**1** Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

**2** Political campaign activity expenditures. See instructions ..... ▶ \$ \_\_\_\_\_

**3** Volunteer hours for political campaign activities. See instructions .....

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

**1** Enter the amount of any excise tax incurred by the organization under section 4955 ..... \$ \_\_\_\_\_

**2** Enter the amount of any excise tax incurred by organization managers under section 4955 ..... \$ \_\_\_\_\_

**3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No

**4a** Was a correction made? .....  Yes  No

**b** If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

**1** Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... \$ \_\_\_\_\_

**2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_

**3** Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... \$ \_\_\_\_\_

**4** Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No

**5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
<b>1</b>				
<b>2</b>				
<b>3</b>				
<b>4</b>				
<b>5</b>				
<b>6</b>				

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> <b>(The term "expenditures" means amounts paid or incurred.)</b>	<b>(a)</b> Filing organization's totals	<b>(b)</b> Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%; text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No													

**4-Year Averaging Period Under Section 501(h)**  
**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)**

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....	Yes		
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....	Yes		
<b>c</b> Media advertisements? .....	Yes		136,953
<b>d</b> Mailings to members, legislators, or the public? .....	Yes		55,401
<b>e</b> Publications, or published or broadcast statements? .....	Yes		20,806
<b>f</b> Grants to other organizations for lobbying purposes? .....	Yes		89,893
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....	Yes		748,949
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....	Yes		69,352
<b>i</b> Other activities? .....	Yes		481,014
<b>j</b> Total. Add lines 1c through 1i .....			1,602,368
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....		No	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members? .....		
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....		
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year? .....		

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members .....	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year .....	<b>2a</b>	
<b>b</b> Carryover from last year .....	<b>2b</b>	
<b>c</b> Total .....	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures. See Instructions .....	<b>5</b>	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
PART II-B, LINE 1:	GENERAL - THE ASPCA'S MISSION TO PROVIDE EFFECTIVE MEANS FOR THE PREVENTION OF CRUELTY TO ANIMALS IN THE UNITED STATES IS ADVANCED THROUGH A COMBINATION OF: SIGNIFICANT DIRECT CARE PROGRAMS; POLICY AND LEGISLATIVE REFORM; AND LEARNING, RESEARCH AND TRAINING PROGRAMS THAT IMPACT MILLIONS OF ANIMALS AND ORGANIZATIONS AROUND THE COUNTRY EACH YEAR. ASPCA'S LIFESAVING PROGRAMS INCLUDE NATIONAL RELOCATION TO SAVE LIVES OF AT-RISK HOMELESS ANIMALS; CONSULTATIONS WITH SHELTERS TO IMPROVE LIVE RELEASE AND RESCUE OF HOMELESS ANIMALS; PROFESSIONAL DEVELOPMENT FOR SHELTERS AND RESCUE ORGANIZATIONS; A BEHAVIORAL REHABILITATION CENTER AND LEARNING LAB TO REHABILITATE UNDER SOCIALIZED, FEARFUL DOGS FROM PUPPY MILLS, HOARDING AND OTHER CRUELTY CASES; A COLLABORATION WITH THE NEW YORK CITY POLICE DEPARTMENT; THE ASPCA'S COMMUNITY ENGAGEMENT PROGRAM TO ADDRESS THE ROOT CAUSES OF SUFFERING IN HOARDING CASES; THE ASPCA ANIMAL HOSPITAL; AND COMMUNITY MEDICINE AND ADOPTION CENTER IN NEW YORK CITY. ALL OF THESE PROGRAMS SERVE AS PROVING GROUNDS TO UNDERSTAND THE MYRIAD OF PROBLEMS ANIMALS FACE AND INFORM THE ASPCA'S WORK TO ADVANCE POLICIES THAT WILL PREVENT CRUELTY IN THE FUTURE. THE LESSONS THE ASPCA TAKES FROM THESE PROGRAMS ENABLE THEM TO BRING EXPERT VOICES AND INFORMED OPINIONS TO THEIR WORK TO DISSEMINATE THESE LEARNINGS TO OTHER ANIMAL WELFARE ORGANIZATIONS AROUND THE COUNTRY AS WELL AS TO ADVOCATE FOR LAWS TO DETER CRUEL TREATMENT OF ANIMALS IN COMMUNITIES ALL ACROSS THE COUNTRY. 1A. VOLUNTEERS: THE ASPCA WORKS WITH VOLUNTEERS BY HOLDING CITIZEN TRAINING WORKSHOPS IN LOCAL COMMUNITIES, PROVIDING OPPORTUNITIES FOR THEM TO JOIN ASPCA STAFF AT THE STATE AND FEDERAL CAPITOLS TO PROMOTE OR OPPOSE LEGISLATION THROUGH MEETINGS WITH LEGISLATORS AND THEIR AIDES. THE ASPCA EMPLOYS TRAINING TOOLS SUCH AS WEBINARS AND CONFERENCES. 1B. PAID STAFF OR MANAGEMENT: ASPCA MANAGEMENT AND STAFF STRATEGIZE AND COORDINATE THEIR PUBLIC POLICY EFFORTS AIMED AT ENHANCING THE ASPCA'S ABILITY TO PERFORM DIRECT CARE WORK AND TO HELP PREVENT CRUELTY. THEY CULTIVATE AND EXPAND CONTACTS WITHIN GOVERNMENT BODIES, INCLUDING LEGISLATURES AND REGULATORY AGENCIES, AND WORK WITH OTHER NATIONAL AND LOCAL ORGANIZATIONS TO PROMOTE HUMANE POLICIES. 1C. MEDIA ADVERTISEMENTS: PERIODICALLY, THE ASPCA BUYS ADVERTISEMENT SPACE IN PUBLIC POLICY-FOCUSED NEWSPAPERS (E.G., ROLL CALL, THE HILL) THAT LEGISLATORS AND THEIR STAFF REGULARLY READ. THE ADVERTISEMENTS ARE STRATEGICALLY SCHEDULED (OFTEN AHEAD OF A CRUCIAL COMMITTEE VOTE OR FLOOR VOTE) TO MAXIMIZE EXPOSURE AND TIMELINESS TO CRITICAL ISSUES. THE ASPCA ALSO BUYS STRATEGICALLY TARGETED ADVERTISING SPACE ON SOCIAL MEDIA (E.G., FACEBOOK)

FOR THE SAME PURPOSE. 1D. MAILINGS TO MEMBERS, LEGISLATORS, OR THE PUBLIC: THE ASPCA COMMUNICATES WITH ITS MEMBERS, UNPAID VOLUNTEERS, LEGISLATORS AND THE PUBLIC THROUGH MAILINGS, EMAIL, AND ELECTRONIC ALERTS TO UPDATE AND INFORM AS WELL AS TO ENCOURAGE THEIR PARTICIPATION IN POSITIVE OUTCOMES FOR ANIMALS. THE ASPCA EMPLOYS TRADITIONAL AND SOCIAL MEDIA TOOLS TO INFORM THE PUBLIC OF LEGISLATION, REGULATIONS, AND OTHER POLICIES THAT PROMOTE ANIMAL WELFARE OR THAT ARE HOSTILE TO IT AND TO PROVIDE THEM WITH SUPPORT AND TOOLS FOR POLICY CHANGE. 1E. PUBLICATIONS, OR PUBLISHED OR BROADCAST STATEMENTS: ASPCA STAFF CONDUCTS INTERVIEWS WITH AND PROVIDES BACKGROUND TO MEDIA ORGANIZATIONS TO INFORM THE PUBLIC OF ITS LIFESAVING PROGRAMS AND POLICY DECISIONS CONCERNING ANIMAL WELFARE. 1F. GRANTS TO OTHER ORGANIZATIONS FOR LOBBYING PURPOSES: THE ASPCA PROVIDES GRANTS TO ORGANIZATIONS TO PROMOTE ANIMAL WELFARE INCLUDING THOSE WORKING TO FURTHER ANIMAL PROTECTION EFFORTS IN LOCAL AND STATE LEGISLATURES AND CONGRESS AS WELL AS IN REGULATIONS AT ALL LEVELS. 1G. DIRECT CONTACT WITH LEGISLATORS, THEIR STAFF, GOVERNMENT OFFICIALS, OR A LEGISLATIVE BODY: THE ASPCA PROMOTES ANTI-CRUELTY LEGISLATION THROUGH DIRECT CONTACTS WITH FEDERAL AND STATE LEGISLATORS, THEIR STAFF, GOVERNMENT OFFICIALS AT ALL LEVELS, AND LOCAL LEGISLATURES. THE ASPCA'S STAFF, UNPAID VOLUNTEERS, AND CONSULTANTS WORK TO INFLUENCE LEGISLATION TO HELP ANIMALS THROUGH SUCH CONTACTS. 1H. RALLIES, DEMONSTRATIONS, SEMINARS, CONVENTIONS, SPEECHES, LECTURES, OR ANY OTHER MEANS: THE ASPCA HOLDS LOBBY DAYS, LEADERSHIP TRAINING SUMMITS, CITIZEN LOBBYING WORKSHOPS, INCLUDING SPEECHES AND SEMINARS, AND GIVES PRESENTATIONS AND SPEECHES TO ENCOURAGE PUBLIC AWARENESS OF HUMANE LEGISLATION AND TO PROMOTE ACTION INFLUENCING POSITIVE OUTCOMES FOR ANIMAL WELFARE POLICY. 1I. OTHER ACTIVITIES: THE ASPCA WORKS CLOSELY WITH OTHER NATIONAL, STATE, AND LOCAL SHELTERS AND ANIMAL WELFARE ORGANIZATIONS AS WELL AS OTHER INDUSTRY OR NON-PROFIT ORGANIZATIONS WITH COMMON INTERESTS TO ALIGN PUBLIC POLICIES WITH BEST PRACTICES FOR ANIMAL WELFARE AND TO ENSURE THAT LAW ENFORCEMENT, FIELD WORK, DISASTER RELIEF, ANTI-CRUELTY EFFORTS, AND SHELTERING OPERATIONS ARE ABLE TO BEST PROTECT ANIMALS. THE ASPCA EMPLOYS PROFESSIONAL CONSULTANTS TO SUPPORT AND INFORM ITS LOBBYING EFFORTS AND TO CONDUCT COALITION WORK, INTERNAL COORDINATION AND GRASSROOTS NETWORKING AND CULTIVATION FOR HUMANE PUBLIC POLICY ADVANCEMENT. SEE SCHEDULE O FOR MORE INFORMATION.

**Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

Supplemental Financial Statements

2022

Open to Public Inspection

Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

Department of the Treasury Internal Revenue Service

Name of the organization THE AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Employer identification number

13-1623829

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), 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?
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?

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).
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.

Table with 2 columns: Held at the End of the Year. Rows 2a, 2b, 2c, 2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

- 1a If the organization elected, as permitted under 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.
1b 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:
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:

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . .  **Yes**  **No**

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <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 . . . . .	12,648,295	13,186,835	12,629,150	11,246,524	10,238,118
<b>b</b> Contributions . . . . .	378,090	388,026		279,399	
<b>c</b> Net investment earnings, gains, and losses	1,158,175	-926,566	557,685	1,103,227	1,008,406
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	14,184,560	12,648,295	13,186,835	12,629,150	11,246,524

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 0 %
  - b** Permanent endowment ▶ 60.000 %
  - c** Term endowment ▶ 40.000 %
- 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 . . . . . |     | No |
| <b>(ii)</b> Related organizations . . . . .  |     | No |
- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . .
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .		15,238,822		15,238,822
<b>b</b> Buildings . . . . .		71,791,192	35,945,118	35,846,074
<b>c</b> Leasehold improvements		22,446,460	8,831,273	13,615,187
<b>d</b> Equipment . . . . .		15,346,673	13,783,261	1,563,412
<b>e</b> Other . . . . .		28,164,081	7,010,974	21,153,107
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				87,416,602

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.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, Other, and categories (A) through (H). Total: 56,410,455.

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.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows (1) through (9) are currently empty.

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value. Rows include DUE FROM ASPCA VETERINARY SERVICES OF NC, PC (1,427,379), RIGHT-OF-USE ASSETS (25,070,285), PERPETUAL TRUSTS (22,725,366), CHARITABLE REMAINDER TRUSTS (726,216). Total: 49,949,246.

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.

Table with 2 columns: (a) Description of liability, (b) Book value. Rows include Federal income taxes, OPERATING LEASES LIABILITIES (29,069,490), ANNUITY OBLIGATIONS (6,958,641), OTHER LIABILITIES (1,431,575). Total: 37,459,706.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII [checked]

**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>	421,106,604
<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>	39,489,334	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	894,134	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	1,376,009	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .			<b>2e</b> 41,759,477
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .			<b>3</b> 379,347,127
<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>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .			<b>4c</b> 0
<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> 379,347,127

**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>	355,571,747
<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>	894,134	
<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>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .			<b>2e</b> 894,134
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .			<b>3</b> 354,677,613
<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>	891,409	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .			<b>4c</b> 891,409
<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> 355,569,022

**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.

Return Reference	Explanation
PART V, LINE 4:	THE ASPCA MAINTAINS AN ENDOWMENT FOR THE PURPOSE OF GENERATING INCOME TO SUPPORT THE ORGANIZATION'S CHARITABLE MISSION. THE ORGANIZATION'S ENDOWMENT CONSISTS OF A PORTFOLIO OF ACTIVELY MANAGED FUNDS ESTABLISHED TO PROVIDE BOTH A SOURCE OF OPERATING FUNDS AS WELL AS LONG-TERM FINANCIAL STABILITY. THE ENDOWMENT'S PRINCIPAL IS INTENDED TO BE LEFT UNTOUCHED, WHILE THE INCOME GENERATED IS INTENDED TO FUND ASPCA PROGRAMS. SOME OF THE ENDOWMENT FUNDS MAY HAVE PURPOSE RESTRICTIONS ON THE USE OF INCOME.
PART X, LINE 2:	THE ASPCA QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE IRC AND CORRESPONDING PROVISIONS OF NEW YORK STATE LAW AND IS NOT SUBJECT TO FEDERAL OR STATE INCOME TAXES. ACCORDINGLY, DONORS ARE ENTITLED TO A CHARITABLE CONTRIBUTION DEDUCTION AS DEFINED IN THE IRC. CONTINUED QUALIFICATION OF TAX-EXEMPT STATUS IS CONTINGENT UPON COMPLIANCE WITH THE REQUIREMENTS OF THE IRC. THE ASPCA RECOGNIZES THE EFFECTS OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED. NO PROVISION FOR INCOME TAXES WAS REQUIRED FOR 2023 OR 2022.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	INVESTMENT EXPENSES -891,409. UNREALIZED GAIN ON BENEFICIAL INTERESTS IN PERPETUAL TRUSTS HELD BY OTHERS 2,370,918. BAD DEBT RELATED TO UNCOLLECTIBLE PLEDGES -103,500.
SCHEDULE D, PART VI, LINE 1E:"OTHER" IN LAND, BUILDINGS, AND EQUIPMENT	EQUIPMENT: OTHER HAS A TOTAL OF \$28,164,081. THIS TOTAL CONSISTS OF \$9,533,248 FOR TRANSPORTATION EQUIPMENT AND \$18,630,833 OF CONSTRUCTION IN PROGRESS.

**Additional Data**

[Return to Form](#)

**Software ID:**  
**Software Version:**

# Statement of Activities Outside the United States

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

▶ **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  
**THE AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

**Employer identification number**  
13-1623829

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

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  **Yes**  **No**
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3** Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENT		414,595
(2) EUROPE	0	0	INVESTMENT		1,399
(3) NORTH AMERICA (CANADA)	0	0	PROGRAM SERVICES	GRANTS	100,150
(4) EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	PROGRAM SERVICES	GRANTS	15,000
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
<b>3a</b> Sub-total . . . . .	0	0			531,144
<b>b</b> Total from continuation sheets to Part I . . . . .					0
<b>c Totals</b> (add lines 3a and 3b)	0	0			531,144

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

<b>1</b>	<b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of noncash assistance	<b>(h)</b> Description of noncash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
(1)			NORTH AMERICA	PART V	10,450		0		
(2)			NORTH AMERICA	PART V	39,700		0		
(3)			NORTH AMERICA	PART V	50,000		0		
(4)			MIDDLE EAST AND NORTH AFRICA	PART V	10,000		0		
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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

3 Enter total number of other organizations or entities 2

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

<b>(a)</b> Type of grant or assistance	<b>(b)</b> Region	<b>(c)</b> Number of recipients	<b>(d)</b> Amount of cash grant	<b>(e)</b> Manner of cash disbursement	<b>(f)</b> Amount of noncash assistance	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . .  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . .  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* . . . . .  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* .  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* . . . . .  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* . . . . .  Yes  No



## Additional Data

**Software ID:**

**Software Version:**

**Supplemental Information Regarding Fundraising or Gaming Activities**  
Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization  
**THE AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

**Employer identification number**  
13-1623829

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 ASCENTA GROUP (APPCO) 138 SOUTH FIRST STREET SUITE 110  LINDENHURST, NY 11757	DIRECT MARKETING		No	15,926,206	18,369,648	-2,443,442
2 SD&A TELESERVICES INC 5757 WEST CENTURY BOULEVARD SUITE  LOS ANGELES, CA 90045	TELEMARKETING		No	11,018,082	1,393,950	9,624,132
3 KNEWSALES GROUP INC 550 QUEEN STREET EAST SUITE 145  TORONTO, ONTARIO CA M5A 1V2	DIRECT MARKETING		No	4,583,930	4,921,950	-338,020
4 NEW CANVASSING EXPERIENCE INC 78 SAN MARCOS STREET  AUSTIN, TX 78702	DIRECT MARKETING		No	2,900,670	3,225,809	-325,139
5 3SIXTY 134 N 4TH STREET  BROOKLYN, NY 11249	DIRECT MARKETING		No	2,577,161	2,934,910	-357,749
6						
7						
8						
9						
10						
<b>Total</b>				<b>37,006,049</b>	<b>30,846,267</b>	<b>6,159,782</b>

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

**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>HUMANE AWARD</b> (event type)	(b) Event #2 (event type)	(c)Other events (total number)	(d) Total events (add col. (a) through col. (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .	530,335			530,335
	<b>2</b> Less: Contributions . . . . .	355,585			355,585
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	174,750			174,750
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .	6,499			6,499
	<b>6</b> Rent/facility costs . . . . .	64,854			64,854
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .	30,564			30,564
	<b>9</b> Other direct expenses . . . . .	55,190			55,190
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				157,107
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				17,643	

**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))
<b>Revenue</b>	<b>1</b> Gross revenue . . . . .				
<b>Direct Expenses</b>	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
<b>6</b> 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		
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶					
<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶					

**9** Enter the state(s) in which the organization conducts gaming activities:  
 \_\_\_\_\_

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

**b** If "No," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

**b** If "Yes," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

11 Does the organization conduct gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:  
Name ▶ -----

Address ▶ -----

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

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

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

Address ▶ -----

16 Gaming manager information:  
Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

Director/officer       Employee       Independent contractor

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

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

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

Return Reference	Explanation
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**Additional Data**



**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
PART I, LINE 2:	<p>THE ASPCA PROVIDES GRANTS TO A VARIETY OF ORGANIZATIONS TO ADVANCE ITS MISSION OF STOPPING AND PREVENTING ANIMAL CRUELTY AND ASSISTING ANIMALS IN NEED. ELIGIBLE GRANT-SEEKERS GO THROUGH A ROBUST DUE DILIGENCE PROCESS TO ASSESS THEIR COMPLIANCE WITH REGULATORY REQUIREMENTS, IMPLEMENTATION OF GOVERNANCE BEST PRACTICES, BUSINESS CONTINUITY, AND CAPACITY TO CARRY OUT THE PROPOSED PROJECT. GRANT PROPOSALS ARE ALSO REVIEWED BY SUBJECT MATTER EXPERTS TO ASSESS THEIR FEASIBILITY, ALIGNMENT WITH ASPCA POLICY, POSITION, AND STANDARD PRACTICES, AND ABILITY TO EFFECTIVELY FURTHER THE ASPCA'S MISSION AND PROGRAMMATIC GOALS. TIERED REVIEW AND APPROVAL IS REQUIRED BASED ON THE SIZE OF THE GRANT. GRANTEEES THAT RECEIVE FUNDING ARE REQUIRED TO SUBMIT FINAL REPORTS WHICH ARE REVIEWED TO ENSURE THAT THE FUNDS WERE USED APPROPRIATELY AND TO ASSESS THE PROJECT OUTCOMES, IF APPLICABLE. INTERIM REPORTS MAY ALSO BE REQUIRED TO PROVIDE ADDITIONAL ACCOUNTABILITY ON LONGER-TERM GRANTS. WHILE THE ASPCA IS A WORKING CHARITY, NOT SIMPLY A GRANTMAKING ENTITY, THE ASPCA IS ONE OF THE NATION'S LARGEST ANIMAL WELFARE GRANTMAKERS. THE ASPCA OFFERS ANIMAL WELFARE AND OTHER ORGANIZATIONS A RANGE OF FINANCIAL SUPPORT THAT MAKES A SUBSTANTIAL IMPACT ON THEIR ABILITY TO STOP AND PREVENT ANIMAL SUFFERING AND CRUELTY, AND TO ASSIST ANIMALS IN NEED. GRANTS ARE A SUPPORTIVE TACTIC TO SUPPLEMENT MORE SUSTAINABLE AND LONG-TERM STRATEGIES THE ASPCA USES TO PREVENT CRUELTY AND SUFFERING. THE ASPCA'S GRANT PROGRAM IS JUST ONE FACET OF ITS PROGRAMMATIC FUNDING THAT GOES TOWARDS SERVICES THAT SUPPORT SHELTERS AND RESCUES ACROSS THE COUNTRY. SINCE 2001, THE ASPCA HAS GIVEN MORE THAN \$200 MILLION IN GRANTS TO THOUSANDS OF ANIMAL SHELTERS, MUNICIPAL AND GOVERNMENTAL AGENCIES, RESCUE GROUPS, SANCTUARIES, AND OTHER ANIMAL WELFARE ORGANIZATIONS. ORGANIZATIONS IN ALL 50 STATES AND U.S. TERRITORIES HAVE RECEIVED FUNDING AND ARE ELIGIBLE TO APPLY. GRANTS ARE MADE TO SUPPORT A WIDE VARIETY OF ACTIVITIES THAT ADVANCE THE ASPCA'S ANTI-CRUELTY MISSION, INCLUDING ANIMAL SHELTER &amp; RESCUE ORGANIZATION GRANTS, EQUINE WELFARE GRANTS, AND EMERGENCY &amp; DISASTER RESPONSE GRANTS. ALL OF THE ASPCA'S GRANTS ARE AIMED AT PREVENTING AND COMBATTING ANIMAL CRUELTY. OUR GRANTS HELP BUILD AND SUSTAIN LOCAL AND REGIONAL CAPACITY ACROSS THE COUNTRY TO ADVANCE ANIMAL WELFARE; SUPPORT DIRECT RESPONSE TO DISASTERS, CRUELTY AND OTHER EMERGENCIES; PROVIDE FUNDING FOR RESEARCHING NEW APPROACHES, AND DEVELOPING AND TESTING PILOT PROGRAMS; IMPLEMENT AND DISSEMINATE OF BEST PRACTICES TO IMPROVE IMPACT; AND SUPPORT CHANGING LAWS, POLICIES, PRACTICES, AND PERCEPTIONS TO INCREASE PROTECTIONS FOR ANIMALS AND IMPROVE THEIR WELFARE. IN 2023, THE ASPCA AWARDED GRANT FUNDING TOTALING NEARLY \$7.5 MILLION TO 393 ORGANIZATIONS INCLUDING IN 49 STATES, PUERTO RICO, AND THE DISTRICT OF COLUMBIA. THIS TOTAL INCLUDES APPROXIMATELY \$700K IN GRANTS UNDER THE \$5K THRESHOLD REPORTED ON THIS SCHEDULE. OUR GRANTS SUPPORTED DISASTER AND EMERGENCY ANIMAL RESCUE PROGRAMS, LIFESAVING ANIMAL SHELTER LIVE-RELEASE IMPROVEMENT PROGRAMS; SPAY/NEUTER EFFORTS TO COMBAT ANIMAL HOMELESSNESS; SURRENDER-PREVENTION PROGRAMS THAT HELP CHALLENGED PET OWNERS KEEP AND CARE FOR THEIR PETS; AND AT-RISK EQUINE PROTECTION PROGRAMS.</p>

**Additional Data**

[Return to Form](#)

**Software ID:**  
**Software Version:**

**Schedule J**  
**(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

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

**2023**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
THE AMERICAN SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS

Employer identification number

13-1623829

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |   |  |
|---|--|
| <input type="checkbox"/> First-class or charter travel            | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                    | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account           | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? . . . . .
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .  
If "Yes," on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .  
If "Yes," on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III . . . . .

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>2</b>		
<b>4a</b>		No
<b>4b</b>	Yes	
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>	Yes	
<b>8</b>		No
<b>9</b>		

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

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

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

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<b>1</b> MATT BERSHADKER PRESIDENT & CHIEF EXECUTIVE OFFICER	(i)	889,496	171,891	23,742	76,400	41,738	1,203,267	0
	(ii)	0	0	0	0	0	0	0
<b>2</b> TODD HENDRICKS SVP, DEVELOPMENT	(i)	428,996	62,999	24,822	26,400	16,745	559,962	0
	(ii)	0	0	0	0	0	0	0
<b>3</b> ELIZABETH ESTROFF SVP, COMMUNICATIONS	(i)	397,525	38,957	24,822	26,200	37,408	524,912	0
	(ii)	0	0	0	0	0	0	0
<b>4</b> BERT TROUGHTON SVP, SHELTER & VETERINARY SERVICES	(i)	384,011	47,182	28,923	26,400	28,022	514,538	0
	(ii)	0	0	0	0	0	0	0
<b>5</b> STACY WOLF SVP, POLICY, RESPONSE & ENGAGEMENT	(i)	388,340	56,618	24,084	26,400	14,637	510,079	0
	(ii)	0	0	0	0	0	0	0
<b>6</b> CHERYL BUCCI SVP, OPERATIONS AND PEOPLE	(i)	365,929	45,625	23,310	26,400	45,844	507,108	0
	(ii)	0	0	0	0	0	0	0
<b>7</b> BEVERLY JONES SVP, CHIEF LEGAL OFFICER	(i)	381,157	37,000	23,310	26,400	37,272	505,139	0
	(ii)	0	0	0	0	0	0	0
<b>8</b> GORDON LAVALETTE SVP & CHIEF FINANCIAL OFFICER	(i)	384,003	45,000	24,084	26,400	2,802	482,289	0
	(ii)	0	0	0	0	0	0	0
<b>9</b> J'MAI GAYLE DIRECTOR, SURGERY	(i)	340,190	0	1,242	26,400	47,027	414,859	0
	(ii)	0	0	0	0	0	0	0
<b>10</b> CAMILLE DECLEMENTI VP, ASPCA ANIMAL HOSPITAL	(i)	307,243	0	1,032	24,890	15,966	349,131	0
	(ii)	0	0	0	0	0	0	0
<b>11</b> LUKE FRANKLIN VP, MEMBERSHIP	(i)	272,045	0	540	22,159	38,358	333,102	0
	(ii)	0	0	0	0	0	0	0
<b>12</b> JENNIFER CHIN VP, LEGAL ADVOCACY & INVESTIGATIONS	(i)	287,540	0	1,242	23,470	18,131	330,383	0
	(ii)	0	0	0	0	0	0	0
<b>13</b> AMY BERKOWITZ VP, INFORMATION TECHNOLOGY	(i)	282,703	0	3,564	23,092	18,238	327,597	0
	(ii)	0	0	0	0	0	0	0
<b>14</b> ERIN DAMICO VP, PEOPLE	(i)	276,333	0	808	22,495	17,202	316,838	0
	(ii)	0	0	0	0	0	0	0

**Part III Supplemental Information**

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

Return Reference	Explanation
PART I, LINE 4B	LINE 4B: THE ASPCA HAS A 457(F) DEFERRED COMPENSATION PLAN (THE F PLAN) FOR THE PRESIDENT AND CHIEF EXECUTIVE OFFICER. THE F PLAN ACCRUES AN ANNUAL EMPLOYER FUNDED AMOUNT OF \$50,000 THAT REMAINS UNVESTED UNTIL THE END OF A FIVE-YEAR EMPLOYMENT TERM, AT WHICH POINT THE F PLAN RENEWS IN FIVE YEAR INCREMENTS CONTINGENT ON CONTINUOUS EMPLOYMENT. THIS AMOUNT IS NOT INCREASED FOR INVESTMENT EARNINGS.
PART I, LINE 7	THE FOLLOWING EMPLOYEES RECEIVED DISCRETIONARY, NON-FIXED PAYMENTS THAT ARE REPORTED IN SCHEDULE J, PART II, COLUMN B(II). THE DISCRETIONARY NON-FIXED PAYMENTS ARE DETERMINED BASED ON THE PERFORMANCE EVALUATION PROCESS: MATTHEW BERSHADKER \$171,891 TODD HENDRICKS \$62,999 ELIZABETH ESTROFF \$38,957 BERT TROUGHTON \$47,182 STACY WOLF \$56,618 BEVERLY JONES \$37,000 CHERYL BUCCI \$45,625 GORDON LAVALETTE \$45,000

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
THE AMERICAN SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS

**Employer identification number**

13-1623829

**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 . . . . .	X	647	589,225	COMPARABLE SALES
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	X	104	3,508,887	NYSE
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
Other ( PET ▶ SUPPLIES )	X	3	101,978	COST
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 IV, Donee Acknowledgement 29 6

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

**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.

Return Reference	Explanation
PART I, COLUMN (B):	THE NUMBER ON PART I, COLUMN B REPRESENTS NUMBER OF DONORS.
PART I, LINE 32B:	CHARITABLE ADULT RIDES & SERVICES, INC. ("CARS") IS A CONTRACTED SERVICE PROVIDER WHICH ACCEPTS VEHICLE DONATIONS FROM DONORS ON BEHALF OF THE ASPCA AS THE DONEE. CARS UTILIZES THIRD PARTIES TO SELL THE DONATED VEHICLES IN THE RESALE MARKET. IN RETURN, CARS KEEPS 20% OF THE NET AMOUNT OF DONATED PROCEEDS AS PAYMENT FOR THESE SERVICES, WITH THE REMAINDER GOING TO THE ASPCA.

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**SCHEDULE O**  
**(Form 990)**

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

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

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

**2023**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
THE AMERICAN SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS

Employer identification number

13-1623829

Return Reference	Explanation
PART III, LINE 1: DESCRIPTION OF ORGANIZATION MISSION	<p>THE ASPCA'S MISSION, AS STATED BY FOUNDER HENRY BERGH IN 1866, IS, "TO PROVIDE EFFECTIVE MEANS FOR THE PREVENTION OF CRUELTY TO ANIMALS THROUGHOUT THE UNITED STATES." THE ASPCA WAS FOUNDED ON THE BELIEF THAT ANIMALS ARE ENTITLED TO KIND AND RESPECTFUL TREATMENT AT THE HANDS OF HUMANS AND MUST BE PROTECTED UNDER THE LAW. THE ASPCA'S PROGRAMS TACKLE ISSUES FACING ANIMAL WELFARE ON A NATIONAL SCALE, WITH OPERATIONS THROUGHOUT THE COUNTRY GUIDED BY A VISION THAT ANIMALS ARE VALUED BY SOCIETY, PROTECTED BY ITS LAWS, AND FREE FROM CRUELTY, PAIN, AND SUFFERING. ALL OF THE ASPCA'S SERVICES AND RESOURCES ARE FOCUSED ON PREVENTING AND COMBATING ANIMAL CRUELTY AND SUPPORTING THE ANIMALS AND COMMUNITIES THAT NEED THE ASPCA'S HELP. THESE SERVICES ARE GROUPED IN THREE PROGRAM CATEGORIES: SHELTER &amp; VETERINARY SERVICES (SVS); POLICY, RESPONSE &amp; ENGAGEMENT (PRE); AND PUBLIC EDUCATION AND COMMUNICATIONS. THE ASPCA BELIEVES EVERY ANIMAL DESERVES TO LIVE A LIFE FREE FROM SUFFERING. FOR MORE THAN 150 YEARS, THE ASPCA HAS BEEN ON THE FRONTLINES TO SAVE, TRANSFORM, AND PROTECT MILLIONS OF LIVES IN THE FIGHT AGAINST ANIMAL CRUELTY. AS THE NATION'S FIRST AND LEADING ANIMAL WELFARE ORGANIZATION, WE SURROUND THE MOST CRITICAL ISSUES FROM EVERY ANGLE INCLUDING TACKLING THE MOST CHALLENGING CASES IN THE MOST CHALLENGING PLACES. OUR TEAMS OF EXPERTS WORK TIRELESSLY TO DEVELOP INNOVATIVE SOLUTIONS THAT IMPROVE THE WELFARE OF ANIMALS BIG AND SMALL. THROUGH OUR HANDS-ON WORK AND IN COLLABORATION WITH LOCAL PARTNERS NATIONWIDE, OUR COLLECTIVE IMPACT IS MULTIPLIED TO GIVE AS MANY VULNERABLE ANIMALS AS POSSIBLE THE SECOND CHANCE THEY DESERVE. WE SAVE THE LIVES OF ANIMALS BY RESCUING THEM FROM EMERGENCY SITUATIONS LIKE NATURAL DISASTERS AND LARGE-SCALE CASES OF CRUELTY WITH HELP FROM OUR EXPERTS WHO ADMINISTER LIFE-SAVING CARE. WE TRANSFORM THE LIVES OF ANIMALS WHO ARE NEGLECTED AND ABUSED THROUGH COMPASSIONATE, HANDS-ON, HEALING CARE. AS THE NATIONAL LEADER IN TRAINING, CONSULTING, AND PARTNERING WITH VETERINARY PROFESSIONALS AND LOCAL RESCUES AND SHELTERS, WE PROVIDE THE TOOLS THAT REACH AND IMPACT HUNDREDS OF THOUSANDS BOTH LOCALLY AND ACROSS THE COUNTRY. OUR WORK PROVIDES LIFE-CHANGING BEHAVIORAL REHABILITATION, FACILITATES RELOCATION, ADOPTION AND FOSTERING OF LARGE AND SMALL BREED ANIMALS, AND MAKES AFFORDABLE AND EQUITABLE VETERINARY CARE ACCESSIBLE TO PET OWNERS WHO NEED IT MOST. WE PROTECT THE LIVES OF ANIMALS THROUGH ONGOING AND PROACTIVE ADVOCACY, POLICY, AND LEGISLATIVE EFFORTS BY INFLUENCING AND DEVELOPING POLICIES THAT STOP SYSTEMS OF CRUELTY INCLUDING FACTORY FARMING, DOGFIGHTING, PUPPY MILLS, AND EQUINES FACING SLAUGHTER. WE ARE THE VOICE FOR THOUSANDS OF ANIMALS NATIONWIDE AND OUR COMMITMENT TO ELIMINATING ANIMAL CRUELTY IS UNWAVERING. UNTIL WE CREATE THE PERMANENT CHANGE THAT ENSURES ALL ANIMALS ARE TREATED WITH RESPECT AND KINDNESS, OUR WORK TO PROTECT THEM WILL NEVER STOP. ACCESS TO VETERINARY CARE WE ARE LEADING THE CHARGE TO CREATE A WORLD WHERE EVERY ANIMAL CAN RECEIVE THE ESSENTIAL VETERINARY CARE THEY DESERVE TO LIVE HAPPY, HEALTHY LIVES IN THE LOVING CARE OF THEIR OWNERS. OUR HANDS-ON WORK, RESEARCH, AND TRAINING EFFORTS KEEP MORE PETS AND FAMILIES TOGETHER AND HELP PET OWNERS ACCESS AFFORDABLE AND EQUITABLE CARE. STRENGTHEN SHELTERS' CAPABILITIES WE WORK TO ENSURE TEAMS IN OUR OWN FACILITIES AND SHELTER PARTNERS ACROSS THE COUNTRY HAVE THE KNOWLEDGE, TOOLS AND RESOURCES MOST ESSENTIAL TO PROVIDING VULNERABLE ANIMALS EFFECTIVE CARE, SUPPORT, AND OPPORTUNITIES TO FIND LOVING HOMES. THIS CRITICAL WORK CREATES INSPIRING SUCCESS STORIES AND HELPS LOCAL SHELTERS FREE UP SPACE AND REALLOCATE RESOURCES TO STRENGTHEN ANIMAL WELFARE PROGRAMS IN THEIR COMMUNITIES. GIVEN THE INSIGHTS AND EFFECTIVE TACTICS DISCOVERED THROUGH OUR HANDS-ON AND COLLABORATIVE WORK, THE ASPCA SHARES LEARNINGS FROM THESE INTERVENTIONS AND OTHER WORK THROUGH TRAININGS AND RESOURCES THAT HELP ORGANIZATIONS, PROFESSIONALS, AND OTHERS SUPPORT, ADVOCATE FOR, AND ADVANCE POLICIES THAT SUPPORT VULNERABLE ANIMALS. LEAD EFFORTS TO PREVENT AND RESPOND TO CRUELTY WE DEPLOY BOOTS-ON-THE-GROUND RESPONDERS TO RESCUE ANIMALS IN CRISIS AND USE OUR STEADY VOICE TO CHALLENGE THE STATUS QUO TO ROOT OUT SYSTEMS THAT PERPETUATE ANIMAL CRUELTY. THE ASPCA WORKS ALONGSIDE HUNDREDS OF PARTNERS, INCLUDING LOCAL ANIMAL WELFARE ORGANIZATIONS, RESCUE GROUPS, ANIMAL CONTROL AGENCIES, SOCIAL SERVICE AGENCIES, AND LAW ENFORCEMENT AGENCIES ACROSS THE COUNTRY, ALL UNITED IN THE ASPCA'S ANTI-CRUELTY MISSION. GIVEN THE INSIGHTS AND EFFECTIVE TACTICS DISCOVERED THROUGH THIS WORK, THE ASPCA SHARES LEARNINGS FROM THESE INTERVENTIONS AND OTHER WORK THROUGH TRAININGS AND RESOURCES THAT HELP ORGANIZATIONS, PROFESSIONALS, AND OTHERS SUPPORT, ADVOCATE FOR, AND ADVANCE POLICY THAT SUPPORTS ANIMALS IN NEED. THE ASPCA MAINTAINS A PHYSICAL PRESENCE IN LOCATIONS ACROSS THE COUNTRY INCLUDING IN NYC; MIAMI, FL; GAINESVILLE, FL; CHAMPAIGN, IL; LOS ANGELES, CA; WEAVERVILLE, NC; ASHEVILLE, NC; COLUMBUS, OH; WASHINGTON, DC; EL RENO, OK; OVERLAND PARK, KS; AND UNION, MO.</p>
FORM 990, PART III, LINE 4A	<p>HELPING HARD-TO-ADOPT ANIMALS IN NEW YORK CITY TO ADDRESS SOME OF THE BIGGEST CHALLENGES TO ANIMAL ADOPTION, THE ASPCA ADOPTION CENTER IN NEW YORK CITY IS AN INNOVATOR OF NEW APPROACHES AND LESSONS LEARNED ABOUT THE MANAGEMENT AND PLACEMENT OF HARDER TO ADOPT ANIMALS, WHICH IT SHARES WITH THE ANIMAL WELFARE FIELD. THE ADOPTION CENTER WORKED WITH HUNDREDS OF FOSTER HOMES IN NYC TO PROVIDE CARE AND SUPPORT FOR ANIMALS THROUGHOUT THE YEAR AND TO FIND THEM LOVING HOMES, ASSISTING 2,800 ANIMALS THROUGH FOSTER AND ADOPTION IN 2023. MANY OF THESE ANIMALS WERE RESCUED THROUGH THE ASPCA-NYPD PARTNERSHIP OR TRANSFERRED FROM ANIMAL CARE CENTERS OF NYC (ACC). OUR COLLECTIVE EFFORTS IN NYC ANIMAL PLACEMENT ARE CONTRIBUTING TO THE OVERALL HEALTH OF THE CITY'S ANIMAL WELFARE ECOSYSTEM. SUPPORTING VERY YOUNG NEW YORK CITY KITTENS THE ASPCA KITTEN NURSERY, NEW YORK CITY'S FIRST AND LARGEST KITTEN NURSERY DEDICATED TO THE CARE AND TREATMENT OF NEONATAL KITTENS, HAS PROVIDED LIFESAVING SUPPORT FOR MORE THAN 10,000 NEW YORK CITY KITTENS SINCE 2014 AND MORE THAN 800 KITTENS IN 2023 ALONE. KEEPING THESE ANIMALS AT THE ASPCA KITTEN NURSERY AND WITH THE ASPCA FOSTER NETWORK CONSERVES SHELTER SPACE AND RESOURCES AT ANIMAL CARE CENTERS OF NEW YORK CITY (ACC), THE CITY'S ONLY OPEN-ADMISSION SHELTERS AND WHERE THOUSANDS OF KITTENS ADMITTED TO THE NURSERY ORIGINATE. KITTENS ARE</p>

Return Reference	Explanation
	<p>ALSO BROUGHT TO THE NURSERY BY MEMBERS OF THE PUBLIC THROUGHOUT THE FIVE BOROUGHES. AS A RESULT, EUTHANASIA RATES OF NEONATAL KITTENS AT ACC HAVE DROPPED DRAMATICALLY SINCE THE START OF THIS PROGRAM. EXPANDING KITTEN FOSTER OPPORTUNITIES IN LOS ANGELES LAUNCHED IN 2016, THE ASPCA LOS ANGELES KITTEN FOSTER PROGRAM HAS SAVED THE LIVES OF MORE THAN 10,000 VULNERABLE KITTENS SURRENDERED TO LOS ANGELES COUNTY SHELTERS. ONCE THESE FOSTER KITTENS ARE READY FOR ADOPTION, THE ASPCA HELPS PLACE THEM IN LOVING HOMES. THE ASPCA ALSO HELPS FOSTER CAREGIVERS FIND ADOPTERS FOR THEIR KITTENS, OR THE KITTENS ARE TRANSPORTED TO ADOPTION PARTNERS IN THE PACIFIC NORTHWEST WHERE ADOPTION DEMAND IS HIGHER BY THE ASPCA ANIMAL RELOCATION AND PLACEMENT TEAM. AS IN NYC, DIVERTING THESE KITTENS FROM THE COUNTY OF LOS ANGELES DEPARTMENT OF ANIMAL CARE AND CONTROL (DACC) HELPS DACC CARE FOR MORE LOS ANGELES ANIMALS IN NEED. THE ASPCA LAUNCHED THE ASPCA LOS ANGELES KITTEN FOSTER PROGRAM AT BALDWIN PARK ANIMAL CARE CENTER IN PARTNERSHIP WITH LOS ANGELES COUNTY ANIMAL CARE CENTERS. BALDWIN PARK ANIMAL CARE CENTER SEES THE HIGHEST NUMBER OF KITTENS IN THE COUNTY WITH MORE THAN 500 4-TO 8-WEEK-OLD KITTENS ENTERING THE SHELTER IN 2023, WITH DOWNEY ANIMAL CARE CENTERS' INTAKE NUMBERS CLOSELY FOLLOWING WITH APPROXIMATELY 475 4-TO 8-WEEK-OLD KITTENS. SINCE THE START OF THE ASPCA KITTEN FOSTER PROGRAM, THE LIVE RELEASE RATE FOR KITTENS IN THAT AGE RANGE AT BALDWIN PARK ANIMAL CARE CENTER HAS INCREASED BY 48 PERCENTAGE POINTS AND THE EUTHANASIA RATE HAS DECREASED BY 50 PERCENTAGE POINTS. IN 2023, THE ASPCA LOS ANGELES KITTEN FOSTER PROGRAM HELPED MORE THAN 1,700 VULNERABLE KITTENS. HELPING VETERINARY PROFESSIONALS &amp; ANIMALS NATIONWIDE BY EXPANDING THE PRACTICE AND IMPACT OF SPAY/NEUTER SURGERY THE ASPCA SPAY/NEUTER ALLIANCE (ASNA) IN NORTH CAROLINA IS THE NATION'S LEADING HIGH-QUALITY/HIGH-VOLUME SPAY/NEUTER TRAINER, HOSTING PROFESSIONALS FROM AROUND THE COUNTRY ONSITE FOR INTENSIVE TRAININGS TO HELP EXPAND ACCESS TO LOW-COST STERILIZATION SURGERIES ACROSS THE COUNTRY. IN 2023, ASNA TRAINED MORE THAN 260 VETERINARY MEDICAL PROFESSIONALS AND 4TH YEAR VETERINARY STUDENT EXTERNS. THIS TRAINING HELPS VETERINARY PROFESSIONALS PREVENT ANIMAL SUFFERING AND NEGLECT BY PREVENTING UNWANTED LITTERS IN COMMUNITIES AROUND THE COUNTRY. THROUGH ASNA, THE ASPCA ALSO PROVIDES HIGH-QUALITY, HIGH-VOLUME SPAY/NEUTER SERVICES TO SHELTER, RESCUE, AND OWNED COMPANION ANIMALS IN THE WESTERN NORTH CAROLINA REGION. IN 2023, ASNA PERFORMED MORE THAN 20,600 SPAY/NEUTER SURGERIES (13,090 CATS AND 7,576 DOGS). SUPPORTING NORTHWEST SHELTERS THROUGH THE ASPCA NORTHERN TIER SHELTER INITIATIVE IN 2023, THE ASPCA NORTHERN TIER SHELTER INITIATIVE (NTSI) SUPPORTED 167 ORGANIZATIONS ACROSS SEVEN NORTHERN TIER STATES: ALASKA, WASHINGTON, IDAHO, MONTANA, NORTH DAKOTA, MINNESOTA, AND WISCONSIN. THEY HOSTED THREE "ZOOMIES" VIRTUAL TRAINING WEBINARS AND SPONSORED FOUR STATE CONFERENCES. THE NTSI ALSO DISTRIBUTED 76 GRANTS TOTALING \$1,000,000 TO ANIMAL WELFARE ORGANIZATIONS AND INDIGENOUS COMMUNITIES ACROSS THESE STATES, MATCHING VARIOUS NEEDS. NTSI ALSO COLLECTS AND ANALYZES DATA TO ADDRESS LONG-TERM ANIMAL WELFARE CHALLENGES. ADDRESSING THE NATIONAL CRISIS OF VETERINARY SHORTAGE BY EXPANDING VETERINARY TRAINING OPPORTUNITIES AND EMPHASIZING COMMUNITY ANIMAL WELFARE ACROSS THE COUNTRY THE NATIONAL VETERINARY SHORTAGE HAS CREATED A CRISIS FOR PETS, ANIMALS, AND ANIMAL SHELTERS ACROSS THE COUNTRY. THE ASPCA IS ADDRESSING THIS CRISIS BY PROVIDING NUMEROUS VETERINARY EDUCATION AND TRAINING PROGRAMS. THE ASPCA'S FORMAL TRAINING EXPERIENCES INCLUDING EXTERNSHIPS, INTERNSHIPS, AND SHELTER MEDICINE RESIDENCY PROGRAMS THAT ATTRACT, RETAIN, AND ADVANCE THE CAREERS OF VETERINARY PROFESSIONALS IN A WAY THAT UNIQUELY PREPARES THEM TO SERVE THE VARIOUS ANIMAL WELFARE NEEDS OF THEIR COMMUNITIES. ASPCA PROFESSIONAL VETERINARY TRAINING EXPERIENCES INCLUDE THE FOLLOWING: - ASPCA VETERINARY FORENSIC SCIENCE CENTER EXTERNSHIP (GAINESVILLE, FL) - ASPCA VETERINARY FORENSIC SCIENCES TRAINING PROGRAM (GAINESVILLE, FL) - ASPCA NYC VETERINARY FORENSIC MEDICINE EXTERNSHIP (NEW YORK CITY, NY) - ASPCA ANIMAL HOSPITAL VETERINARY EXTERNSHIP (NEW YORK CITY, NY) - ASPCA ADOPTION CENTER EXTERNSHIP (NEW YORK CITY, NY) - ASPCA COMMUNITY MEDICINE EXTERNSHIP (BROOKLYN, NY) - ASPCA SPAY/NEUTER ALLIANCE VETERINARY STUDENT EXTERNSHIP (ASHEVILLE, NC) - ASPCA ANIMAL POISON CONTROL CENTER EXTERNSHIP (REMOTE) - ASPCA VETERINARY TECHNICIAN INTERNSHIP (NEW YORK CITY, NY) - ASPCA JULIE MORRIS SHELTER MEDICINE RESIDENCY (NEW YORK CITY, NY) - ASPCA ANIMAL HOSPITAL SMALL ANIMAL ROTATING INTERNSHIP (NEW YORK CITY, NY) - ASPCA SPAY/NEUTER ALLIANCE VETERINARIAN TRAINING PROGRAM (ASHEVILLE, NC) - ASPCA ANIMAL HOSPITAL ACCESS TO VET CARE FELLOWSHIP (NEW YORK CITY, NY) - ASPCA CRUELTY RECOVERY CENTER VETERINARY EXTERNSHIP (COLUMBUS, OH) - PLATT COLLEGE/ASPCA COMMUNITY MEDICINE RVT PARTNERSHIP (LOS ANGELES) - ASPCA ANTI-CRUELTY FELLOWSHIP (NEW YORK CITY) - ASPCA SHELTER MEDICINE PRACTITIONER PATHWAY MENTORSHIP (NATIONWIDE/REMOTE) PROVIDING LIFESAVING ASSISTANCE FOR ANIMALS EXPOSED TO TOXINS THE ASPCA ANIMAL POISON CONTROL CENTER (APCC) IS THE NATION'S LEADING ANIMAL POISON CONTROL CENTER AND EMPLOYS THE MOST BOARD-CERTIFIED TOXICOLOGISTS OF ANY OTHER ANIMAL SERVICE ORGANIZATION. OPERATING 24 HOURS A DAY, 365 DAYS A YEAR, THE APCC IS TRUSTED BY PET OWNERS AND VETERINARIANS NATIONWIDE TO KEEP ANIMALS SAFE AND HEALTHY. IN 2023, THE APCC TEAM FIELDDED CALLS FROM ALL 50 STATES, ASSISTING AN ANIMAL IN NEED MORE THAN 400,000 TIMES. APCC PROVIDED MORE THAN 120,000 TOXICOLOGY CONSULTATIONS FOR VET PROFESSIONALS CARING FOR ANIMALS IN THEIR OWN PRACTICES IN 2023. THE ONLY POISON CONTROL CENTER FOCUSED EXCLUSIVELY ON ANIMALS, THE APCC IS STAFFED BY NEARLY 200 VETERINARY PROFESSIONALS INCLUDING BOARD-CERTIFIED TOXICOLOGISTS, VETERINARIANS, VETERINARY TECHNICIANS, AND VETERINARY ASSISTANTS, AND ITS PROPRIETARY DATABASE CONTAINS DATA AND INSIGHTS FROM OVER FOUR MILLION RECORDED CASES, SUPPORTING THE TEAM IN THEIR LIFESAVING WORK FOR PET OWNERS AND VETERINARY PROFESSIONALS. HELPING AT-RISK EQUINES TRANSITION TO NEW HOMES AND CAREERS THE ASPCA EQUINE WELFARE TEAM IMPROVES WELFARE FOR EQUINES BY INCREASING EQUINE ADOPTIONS THROUGH STRATEGIC PARTNERSHIPS WITH EQUINE INDUSTRY AND RESCUE NETWORKS, SUPPORTING HORSES WITH SAFETY NET SERVICES, INCLUDING AFFORDABLE VETERINARY CARE AND REHOMING PROGRAMS, AND ADVANCING LEGAL PROTECTIONS FOR EQUINES. THE ASPCA RIGHT HORSE PROGRAM IN 2023, THE ASPCA RIGHT HORSE PROGRAM, WHICH WORKS TO INCREASE HORSE ADOPTION ACROSS THE COUNTRY, GENERATED MORE THAN 4,350 ADOPTION INQUIRIES THROUGH MYRIGHTHORSE.ORG, THE ASPCA'S ONLINE ADOPTION PLATFORM FOR EQUINES. ASPCA RIGHT HORSE PARTNERS PLACED MORE THAN 2,900 HORSES IN ADOPTIVE HOMES. IN 2023, THE PROGRAM ALSO HOSTED THREE EQUINE ADOPTION EVENTS THAT HELPED 25 HORSES FIND ADOPTIVE HOMES. THE ASPCA RIGHT HORSE WELCOMED 5 NEW ADOPTION PARTNERS TO THE PROGRAM AND 5 NEW INDUSTRY PARTNERS. IN ADDITION TO FACILITATING CONNECTIONS THAT HELP MORE HORSES GET ADOPTED, THESE PROGRAMS ARE ALSO CHANGING HOW PEOPLE THINK ABOUT ADOPTING HORSES HELPING EQUINE ADOPTION TO BECOME NORMALIZED. ADDITIONALLY, THE PROGRAM IS DRIVING WIDER ACCEPTANCE OF CONVERSATIONAL ADOPTION CONCEPTS AND FACILITATING DISCUSSION OF DISTANCED ADOPTIONS.</p>

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>THE ASPCA EQUINE TRANSITION AND ADOPTION CENTER THE ASPCA EQUINE TRANSITION AND ADOPTION CENTER (ETAC) IN EL RENO, OK, IS AN OPEN-ADMISSION PROGRAM THAT PROVIDES A SAFE PLACE FOR HORSE OWNERS TO RELINQUISH HORSES FOR ADOPTION INTO NEW HOMES. IN COLLABORATION WITH A LOCAL VETERINARIAN, ETAC ALSO PROVIDES BASIC VETERINARY SERVICES AND HUMANE EUTHANASIA FOR SUFFERING HORSES, MULES, AND DONKEYS THROUGHOUT OKLAHOMA. THROUGH THIS PROGRAM, THE ASPCA IS PIONEERING PROACTIVE SAFETY-NET CARE, WHICH SUPPORTS THE WELFARE OF INDIVIDUAL ANIMALS WHILE ALSO PROVIDING INSIGHT AND DATA THAT HELPS DIRECT MORE SERVICES AND PROGRAMS TO OWNERS AND HORSES WHO MOST NEED THEM. IN TOTAL, SINCE JULY 2019, ASPCA ETAC HAS ASSISTED AND IMPACTED 567 EQUINES. IN 2023 ALONE, OVER 150 HORSES FOUND NEW BEGINNINGS. IN 2023, ETAC REDUCED THE LENGTH OF STAY FOR HORSES AT THE FACILITY FROM 86 DAYS IN 2022, TO 42 DAYS IN 2023. ETAC ALSO TRANSPORTED NEARLY 100 EQUINES VIA THE HORSE ADOPTION EXPRESS, REDUCING DISTANCE AS A BARRIER TO ADOPTION. ETAC STAFF IS ALSO WORKING TO TRAIN HORSES WITH BEHAVIORAL CHALLENGES, DEVELOPING MARKETING METHODS TO FIND HOMES FOR HORSES WHO ARE OLDER, UNRIDEABLE, OR HAVE MEDICAL CHALLENGES, AND SHARING THESE METHODS WITH EQUINE SHELTERS AND RESCUES NATIONWIDE.</p>
FORM 990, PART III, LINE 4C	<p>WORKING WITH LOCAL COMMUNITY PARTNERS AND AGENCIES TO HELP NYC PET OWNERS CARE FOR THEIR PETS THE COMMUNITY ENGAGEMENT (CE) TEAM ASSISTS PET OWNERS WHO DON'T HAVE ACCESS TO VITAL PET CARE, SERVICES, AND SUPPLIES DUE TO OBSTACLES SUCH AS FINANCIAL BARRIERS, HEALTH CHALLENGES, UNEXPECTED CRISES, LACK OF NEARBY VETERINARY RESOURCES, LACK OF TRANSPORTATION, OR DOMESTIC VIOLENCE. THEY FOCUS ON DEVELOPING STRATEGIC ALLIANCES WITHIN THE COMMUNITY TO REACH PET OWNERS AND INCREASE AWARENESS OF THE ASPCA'S SERVICES, WITH THE GOAL OF KEEPING MORE PETS HEALTHY AND IN THEIR HOMES. CE WORKS CLOSELY WITH THE NEW YORK CITY POLICE DEPARTMENT (NYPD) AND HUMAN SERVICE PROVIDERS, INCLUDING DOMESTIC VIOLENCE PROGRAMS AND OTHER ADVOCACY GROUPS AND WELFARE SERVICES, TO REFER PET OWNERS TO ADDITIONAL SERVICES AND SUPPORT THAT CAN HELP THE ENTIRE FAMILY. IN 2023, THE ASPCA CE TEAM ASSISTED MORE THAN 1,900 ANIMALS IN NEED, INCLUDING DELIVERING RESOURCES AND SUPPLIES, CONNECTING ANIMALS AND THEIR OWNERS AND COMMUNITY CARETAKERS TO VETERINARY SERVICES, AND PERFORMING CRITICAL GROOMING SERVICES. IN 2023, THE COMMUNITY ENGAGEMENT TEAM HIT A SIGNIFICANT MILESTONE BY GROOMING THEIR 1000TH PET. PROVIDING SPECIALIZED CARE FOR NEW YORK CITY VICTIMS OF ANIMAL CRUELTY AS PART OF THE ASPCA-NYPD PARTNERSHIP, THE ASPCA ANIMAL RECOVERY CENTER (ARC) AND CANINE ANNEX FOR RECOVERY AND ENRICHMENT (CARE) IN NEW YORK CITY HELP SURVIVORS OF CRUELTY AND NEGLECT RECOVER AND REHABILITATE. THESE PROGRAMS ALSO TRAIN VETERINARIANS ON EFFECTIVE WAYS TO TREAT ANIMAL CRUELTY INJURIES AND TRAUMA. IN 2023, TEAMS AT THESE TWO FACILITIES PROVIDED SHELTER, MEDICAL, AND BEHAVIORAL CARE FOR MORE THAN 450 CAT AND DOG SURVIVORS OF CRUELTY AND NEGLECT. SUPPORTING ANIMAL CRUELTY PROSECUTIONS AND ELEVATING LAW ENFORCEMENT RESPONSE TO ANIMAL CRUELTY THE ASPCA OPERATES THE COUNTRY'S LEADING VETERINARY FORENSICS PROGRAM, WHICH IS ESSENTIAL TO ITS MISSION TO STOP AND PREVENT ANIMAL CRUELTY. AT THE ASPCA'S FORENSIC LABORATORIES IN NEW YORK CITY AND GAINESVILLE, FLORIDA, FORENSIC SCIENCE EXPERTS WORK CLOSELY WITH LOCAL LAW ENFORCEMENT, PROSECUTORS, AND ANIMAL SHELTERS TO SUPPORT ANIMAL-RELATED CRIMINAL INVESTIGATIONS, OFTEN RELYING ON FORENSIC EVIDENCE. BY APPLYING UNIQUE AND DEDICATED FORENSIC EXPERTISE TO DETERMINE WHAT, WHEN, WHERE, AND HOW ANIMAL INJURIES OCCUR, ASPCA FORENSIC SCIENCE CONSULTATIONS DIRECTLY SUPPORT ANIMAL CRUELTY PROSECUTIONS. THIS WORK ENHANCES THE WAY LAW ENFORCEMENT AND VETERINARIANS ACROSS THE COUNTRY RESPOND TO ANIMAL CRUELTY. THE NEW YORK CITY-BASED ASPCA VETERINARY FORENSIC SCIENCES TEAM HANDLES CASES THAT COME IN THROUGH A PARTNERSHIP WITH THE NEW YORK CITY POLICE DEPARTMENT. IN 2023, THE NYC TEAM SUPPORTED MORE THAN 350 CASES OF SUSPECTED ANIMAL CRUELTY. ASPCA VETERINARY FORENSIC SCIENCE CENTER IN GAINESVILLE, FL, IS THE FIRST FORENSIC LAB IN THE UNITED STATES DEDICATED SOLELY TO SUPPORTING LAW ENFORCEMENT ACROSS THE COUNTRY IN EFFECTIVELY HANDLING COMPANION ANIMAL CRUELTY CASES AND SHARING KNOWLEDGE WITH OTHERS IN THE FIELD. IN GAINESVILLE, VETERINARY FORENSIC EXPERTS PROVIDE SERVICES CRITICAL TO THE SUCCESSFUL PROSECUTION OF ANIMAL CRIMES FROM AROUND THE COUNTRY. THESE SERVICES INCLUDE LIVE ANIMAL FORENSIC EXAMS, NECROPSIES, SKELETAL ANALYSIS, AND CRIME SCENE RESPONSE. THE CENTER ALSO SERVES AS A TEACHING FACILITY WHERE THE ASPCA SHARES LEARNINGS WITH VETERINARIANS AND OTHER ANIMAL WELFARE PROFESSIONALS TO HELP THEM MORE EFFECTIVELY HANDLE ANIMAL CRUELTY IN THEIR COMMUNITIES. OUR VETERINARY FORENSIC SCIENCES TEAMS IN NYC AND GAINESVILLE SUPPORTED ANIMAL CRUELTY PROSECUTIONS WITH EVIDENCE COLLECTION AND ANALYSIS IN NEARLY 450 CASES, INVOLVING MORE THAN 1,100 ANIMALS. STAFF IN BOTH LOCATIONS PROVIDED EXPERT COURT TESTIMONY MORE THAN 30 TIMES. IN MARCH, THE FORENSIC SCIENCES TEAM HOSTED A HANDS-ON TRAINING FOR LAW ENFORCEMENT AT THE GLOBAL FORENSIC AND JUSTICE CENTER IN LARGO, FL. IN 2023, INVESTIGATORS AND ATTORNEYS FROM OUR LEGAL ADVOCACY &amp; INVESTIGATIONS (LAI) TEAM OPENED AND ASSISTED WITH MORE THAN 65 CASES OF ANIMAL CRUELTY AND ANIMAL FIGHTING, PROVIDING SERVICES INCLUDING INVESTIGATIVE EXPERTISE, CRIME SCENE PROCESSING, SUBJECT MATTER EXPERTISE, EXPERT TESTIMONY, AND LEGAL REVIEW AND PROSECUTORIAL ASSISTANCE. THROUGHOUT 2023, MEMBERS OF THE LAI TEAM CONDUCTED MORE THAN 50 TRAININGS FOR EXTERNAL LAW ENFORCEMENT OFFICERS, ANIMAL CONTROL OFFICERS, PROSECUTORS, AND ANIMAL WELFARE AND VETERINARY PROFESSIONALS IN 16 STATES ON TOPICS INCLUDING COMPREHENSIVE ANIMAL CRUELTY RESPONSE AND VETERINARY FORENSIC SCIENCE. DEVELOPING AND SHARING METHODS TO HELP TRAUMATIZED ANIMALS OVERCOME BEHAVIORAL CHALLENGES ONE OF THE BIGGEST CHALLENGES FACING SHELTERS AND SHELTER ANIMALS IS THE INCREASING NUMBER OF BEHAVIORALLY CHALLENGED ANIMALS AND THE LACK OF BEHAVIORAL SCIENCE RESOURCES TO HELP THESE ANIMALS OVERCOME ADOPTION HURDLES. THE ASPCA IS ADDRESSING THESE ISSUES THROUGH INNOVATIVE PROGRAMS SUCH AS THE BEHAVIORAL REHABILITATION CENTER (BRC) IN NORTH CAROLINA, THE FIRST FACILITY DEDICATED TO REHABILITATING SEVERELY FEARFUL DOGS; THE CANINE ANNEX FOR RECOVERY AND ENRICHMENT (CARE) IN NEW YORK CITY; AND THE CRUELTY RECOVERY CENTER (CRC) IN OHIO. AT THE BRC IN WEAVERVILLE, NORTH CAROLINA, THE ASPCA TREATS SEVERELY FEARFUL DOGS RESCUED FROM CRUELTY AND NEGLECT CASES, SUCH AS PUPPY MILLS AND HOARDING SITUATIONS, AND ANIMALS TRANSFERRED FROM OTHER ORGANIZATIONS. FOLLOWING TREATMENT, THE GOAL IS TO THEN PRODUCE AND DISSEMINATE LEARNINGS FOR OTHER SHELTERS. THE BRC USES OVER 30 SCIENTIFICALLY TESTED BEHAVIOR MODIFICATION PROTOCOLS TO HELP DOGS OVERCOME SEVERE FEAR, TEACH THEM TO FUNCTION AS PETS, AND IMPROVE THEIR QUALITY OF LIFE. IN 2023, THE BRC ACHIEVED A CANINE GRADUATION RATE OF 86%. THE ASPCA'S LEARNING LAB AMPLIFIES THE IMPACT OF SHELTER BEHAVIOR PROGRAMS BY SHARING EXPERTISE WITH SHELTERS NATIONWIDE. THESE TRAININGS INCLUDING ONLINE AND IN-PERSON LEARNING, COACHING, AND COLLABORATION HELP ANIMAL WELFARE PROFESSIONALS BUILD ON THEIR OWN BEHAVIOR PROGRAMS, GIVING MORE TRAUMATIZED ANIMALS NEW CHANCES FOR ADOPTION. IN 2023, THE LEARNING LAB ATTRACTED OVER 43,000 ENROLLMENTS FROM MORE THAN 700 ORGANIZATIONS WORLDWIDE. THROUGH THE</p>

Return Reference	Explanation
	<p>LEARNING LAB AND ASCCAPRO.ORG, THE ASPCA SHARES INSIGHTS AND TACTICS TO HELP SHELTERS REHABILITATE ANIMALS TO OVERCOME TRAUMA AND SEVERE FEAR. IN OCTOBER 2023, THE LEARNING LAB CELEBRATED ITS 21ST RETREAT FOR A PARTNER ORGANIZATION AT THE BRC, WHERE SHELTER PARTNERS LEARNED FROM ASPCA EXPERTS THROUGH JOB SHADOWING, WORKSHOPS, AND PROJECT PLANNING TO OPTIMIZE THE PSYCHOLOGICAL HEALTH OF ANIMALS IN THEIR CARE. THE BEHAVIORAL SCIENCES TEAM (BST) WORKS TO IMPROVE THE BEHAVIORAL HEALTH OF ANIMALS IN SHELTERS BY STRENGTHENING SHELTER BEHAVIOR PROGRAMS AND ELEVATING THE ROLE OF BEHAVIOR PROFESSIONALS WITHIN THE ANIMAL WELFARE FIELD. IN 2023, BST PROVIDED FORENSIC BEHAVIOR EVALUATIONS OF 386 CRIMINAL CASE DOGS AND PARTICIPATED IN 20 DEPLOYMENTS FOR CRIMINAL AND NON-CRIMINAL CASES. THEY PARTICIPATED IN 36 IN-PERSON AND VIRTUAL TRAININGS ON BEHAVIOR ALIGNMENT AND 43 PSYCHOPHARMACOLOGY CONSULTS (35 DOGS, 8 CATS). THE TEAM GAVE 16 PRESENTATIONS AT ACADEMIC CONFERENCES IN 2023, REACHING AN ESTIMATED AT 2000+ ATTENDEES. AT THE CRC IN COLUMBUS, OHIO, AND THROUGH TEMPORARY SHELTERS NATIONWIDE, THE ASPCA PROVIDES EMERGENCY SHELTERING, MEDICAL, AND BEHAVIORAL CARE FOR ANIMALS RESCUED FROM LARGE-SCALE CRUELTY CASES AND DISASTERS, HELPING THEM RECOVER AND PREPARE FOR ADOPTION. THE CRC'S WORK SUPPORTS LOCAL LAW ENFORCEMENT AND ANIMAL WELFARE AGENCIES, ENABLING THEM TO TAKE ACTION IN CRIMINAL CASES. CRC STAFF ALSO SHARE INSIGHTS TO HELP COMMUNITIES RESPOND MORE EFFECTIVELY TO LOCAL CRUELTY CASES AND ANIMAL CRISES. IN 2023, THE CRC TEAM CARED FOR 636 ANIMALS FROM 18 CASES. THE TEAM DEPLOYED 10 TIMES ON NATIONAL OPERATIONS ASSISTING IN RESCUING ANIMALS FROM CRUELTY, NEGLECT, SHELTERS IN NEED, OR NATURAL DISASTERS.</p>
<p>FORM 990, PART III, LINE 4C</p>	<p>PROTECTING ANIMALS TRAPPED IN CRUEL FARMING SYSTEMS AND PUSHING FOR A MORE HUMANE FOOD SYSTEM IN 2023, THE ASPCA MADE ADVANCES IN ITS FARM ANIMAL WELFARE PROGRAM. WE ADDED OVER 125 NEW PRODUCT LINES AND 59 NEW BRANDS TO THE 'SHOP WITH YOUR HEART' GROCERY LIST AND SECURED COMMITMENTS FROM MORE THAN 20 NEW FOOD COMPANIES TO ADOPT COMPASSIONATE ANIMAL WELFARE PRACTICES. WE INTRODUCED OUR FIRST-EVER FARM ANIMAL POLICY PLATFORM, URGING CONGRESS TO PASS A FARM BILL WITH ESSENTIAL REFORMS TO PROTECT FARMED ANIMALS AND ADDRESS THE CONCERNS SURROUNDING INDUSTRIAL ANIMAL AGRICULTURE. WE LAUNCHED THE HIGHER-WELFARE PET FOOD INITIATIVE, PROVIDING RESOURCES FOR PET OWNERS TO FIND ANIMAL WELFARE-CERTIFIED BRANDS. TEN PET FOOD BRANDS COMMITTED TO THIS INITIATIVE TO HELP IMPROVE THE LIVES OF FARMED ANIMALS. ADDITIONALLY, THE ASPCA LAUNCHED THE ASPCA SUPERMARKET SCORECARD, THE ONLY RESOURCE RANKING U.S. GROCERY RETAILERS ON FARM ANIMAL WELFARE. AT THE INAUGURAL FOOD NOT FEED SUMMIT IN WASHINGTON, D.C., CO-HOSTED BY THE ASPCA, WE JOINED NEARLY 40 ORGANIZATIONS TO DISCUSS BUILDING A HUMANE AND RESILIENT FOOD SYSTEM THROUGH THE 2023 FARM BILL. RESPONDING TO OVER A DECADE OF ADVOCACY FROM FARMERS, CONSUMER PROTECTION ORGANIZATIONS, AND ANIMAL WELFARE GROUPS INCLUDING THE ASPCA TO FIX LOOPHOLES IN THE NATIONAL ORGANIC PROGRAM, THE USDA PREVIEWED THE FINAL ORGANIC LIVESTOCK AND POULTRY STANDARDS (OLPS) RULE TO REQUIRE STRONGER WELFARE STANDARDS FOR ANIMALS RAISED UNDER THE USDA ORGANIC PROGRAM. THE ASPCA SUPPORTED PROGRAMS AIDING FORMER FACTORY FARMERS IN FINDING NEW LIVELIHOODS. THESE INCLUDE MERCY FOR ANIMALS' TRANSFORMATION PROGRAM, WHICH HELPS FARMERS TRANSITION TO CROP OR NON-ANIMAL GOODS FARMING, AND THE SOCIALLY RESPONSIBLE AGRICULTURE PROJECT'S CONTRACT GROWER TRANSITION PROGRAM, ASSISTING GROWERS IN EXITING THE FACTORY FARMING SYSTEM AND SHARING THEIR STORIES TO PREVENT OTHERS FROM ENTERING IT. WE ALSO ANNOUNCED SIX ORGANIZATIONAL GRANT RECIPIENTS OF THE ASPCA FUND TO END FACTORY FARMING, WHO TOGETHER RECEIVED OVER \$200,000. ADVANCING CRITICAL ANIMAL WELFARE RESEARCH IN APRIL, THE ASPCA RELEASED NEW DATA FROM A NATIONAL SURVEY REVEALING THAT 25% OF PET OWNERS SAID THERE WAS A TIME IN THE PAST TWO YEARS WHEN THEY WANTED OR NEEDED VETERINARY CARE AND WERE UNABLE TO ACCESS IT. ADDITIONALLY, 69% OF THOSE WHO INDICATED AN UNMET NEED FOR VETERINARY CARE IN THE PAST TWO YEARS REPORTED AN INTEREST IN USING VETERINARY TELEMEDICINE IF IT WERE AVAILABLE, AND 66% REPORTED THAT THEY WOULD SEE A VETERINARIAN MORE OFTEN IF TELEMEDICINE WERE AVAILABLE. THREE ASPCA VETERINARY SPECIALISTS CO-WROTE A PAPER FOR THE JOURNAL OF AMERICAN VETERINARY MEDICAL ASSOCIATION (JAVMA) THAT EXPLORES HOW VETERINARIANS CAN BETTER UNDERSTAND THE FACTORS THAT INFLUENCE PET OWNERS' CARE DECISIONS, COMMUNICATE IN A NONJUDGMENTAL MANNER, AND HELP FAMILIES TO FIND THE RIGHT PET TREATMENT PLAN FOR THEM. AN ANALYSIS OF THE PAPER WAS PUBLISHED ON ASCCAPRO ON MAY 17. IN APRIL, THE JOURNAL OF SHELTER MEDICINE AND COMMUNITY ANIMAL HEALTH PUBLISHED THE ASPCA CO-AUTHORED ARTICLE TELEMEDICINE, ACCESS TO VETERINARY HEALTHCARE, AND ANIMAL WELFARE, WHICH EXPLAINS HOW EXPANDING ACCESS TO TELEMEDICINE TECHNOLOGIES CAN HELP BRIDGE GAPS IN CARE CAUSED BY WORKFORCE SHORTAGES, INCREASE ACCESS TO VETERINARY CARE, AND HELP KEEP PEOPLE AND PETS TOGETHER. ON NOVEMBER 1, THE ASPCA AND THE ASSOCIATION FOR ANIMAL WELFARE ADVANCEMENT (AAWA) CO-HOSTED THE SECOND ANNUAL RESEARCH FORUM, A VIRTUAL EVENT BRINGING TOGETHER ANIMAL WELFARE PROFESSIONALS TO DISCUSS CUTTING-EDGE RESEARCH THAT CAN CHANGE HOW ANIMAL WELFARE ORGANIZATIONS CARE FOR AND PROTECT ANIMALS IN NEED. STRATEGIC FUNDING THAT EMPOWERS ORGANIZATIONS TO PROTECT ANIMALS FROM SUFFERING AND CRUELTY WHILE THE ASPCA IS A WORKING CHARITY, NOT SIMPLY A GRANTMAKING ENTITY, IT IS ONE OF THE NATION'S LARGEST ANIMAL WELFARE GRANTMAKERS, PROVIDING VALUABLE SUPPORT TO ORGANIZATIONS AND PROGRAMS THAT ALIGN WITH THE ASPCA'S WORK TO PREVENT ANIMAL CRUELTY AND SUFFERING. ASPCA GRANTS SUPPORT A VARIETY OF INITIATIVES, INCLUDING INCREASING CAT, DOG, AND EQUINE ADOPTIONS, ADVANCING GROUNDBREAKING RESEARCH ON ANIMAL WELFARE ISSUES, PARTNERING WITH REGIONAL FOOD BANKS IN UNDER-RESOURCED AREAS, AND HELPING COMMUNITIES BUILD STRONG PROGRAMS TO RESCUE, SHELTER, TRANSPORT, AND SUPPORT ANIMALS, INCLUDING SURVIVORS OF NATURAL DISASTERS. SINCE 2001, THE ASPCA HAS GIVEN \$214 MILLION IN GRANT FUNDING TO MORE THAN 3,500 ANIMAL SHELTERS, MUNICIPAL AND GOVERNMENTAL AGENCIES, RESCUE GROUPS, UNIVERSITIES, AND OTHER MISSION-ALIGNED ORGANIZATIONS AND PROGRAMS NATIONWIDE. IN 2023, THE ASPCA AWARDED GRANT FUNDING TOTALING NEARLY \$7.5 MILLION TO 393 ORGANIZATIONS IN 49 STATES, PUERTO RICO, AND THE DISTRICT OF COLUMBIA.</p>
<p>FORM 990, PART VI, SECTION A, LINE 1A</p>	<p>DURING 2023, THE ASPCA MADE REVISIONS TO ITS GOVERNING DOCUMENTS AS DESCRIBED IN BELOW IN PART VI, SECTION A, LINE 4. THE ASPCA SHALL HAVE TWO CLASSES OF MEMBERS: GOVERNING MEMBERS, WHO SHALL HAVE FULL VOTING RIGHTS RESERVED TO "MEMBERS" UNDER THE NEW YORK NOT-FOR-PROFIT CORPORATION LAW, AND AFFINITY MEMBERS, WHO SHALL NOT HAVE VOTING RIGHTS. GOVERNING MEMBERS SHALL CONSIST AT ANY TIME OF THOSE PERSONS WHO ARE SERVING AT THAT TIME AS MEMBERS OF THE BOARD OF DIRECTORS. ONLY GOVERNING MEMBERS SHALL HAVE THE RIGHT TO ELECT THE MEMBERS OF THE BOARD OF DIRECTORS AND TO VOTE ON ANY OTHER TRANSACTION OR MATTER THAT SHALL PROPERLY COME BEFORE THE MEMBERS OF THE CORPORATION IN ACCORDANCE WITH THE ASPCA'S CERTIFICATE OF INCORPORATION, ITS BY-LAWS, OR APPLICABLE LAW. AFFINITY MEMBERS SHALL CONSIST OF ONE OR MORE CATEGORIES OF INDIVIDUALS AS MAY BE ESTABLISHED FROM TIME TO TIME</p>

Return Reference	Explanation
	<p>BY THE BOARD OF DIRECTORS. AFFINITY MEMBERS SHALL MAKE SUCH ANNUAL CONTRIBUTIONS OR PAY SUCH ANNUAL DUES AS MAY BE ESTABLISHED FROM TIME TO TIME BY THE BOARD OF DIRECTORS. THE ASPCA MAY OFFER AFFINITY MEMBERS CERTAIN BENEFITS OF MEMBERSHIP, BUT AFFINITY MEMBERS SHALL NOT BE CONSIDERED "MEMBERS" AS THAT TERM IS USED IN THE NEW YORK NOT-FOR-PROFIT CORPORATION LAW OR IN ANY OTHER APPLICABLE LAW, RULE, OR REGULATION. ACCORDINGLY, WITH THE EXCEPTION OF THOSE AFFINITY MEMBERS WHO ARE ALSO GOVERNING MEMBERS, NO AFFINITY MEMBER SHALL HAVE THE RIGHT TO VOTE ON THE ELECTION OF PERSONS TO THE BOARD OF DIRECTORS OR ON ANY OTHER TRANSACTION OR MATTER THAT SHALL PROPERLY COME BEFORE THE MEMBERS OF THE CORPORATION IN ACCORDANCE WITH THE ASPCA'S CERTIFICATE OF INCORPORATION, THESE BY-LAWS, OR APPLICABLE LAW.</p>
<p>FORM 990, PART VI, SECTION A, LINE 4</p>	<p>IN 2023, THE ASPCA REVISED ITS GOVERNING DOCUMENTS, WHICH INCLUDED SEVERAL KEY CHANGES: REDUCING THE MINIMUM NUMBER OF BOARD MEMBERS FROM TEN TO EIGHT, REMOVING THE GOVERNING MEMBER PROVISIONS TO STREAMLINE THE GOVERNANCE STRUCTURE AS GOVERNING AND BOARD MEMBERS WERE THE SAME INDIVIDUALS, ALIGNING WITH UPDATES TO THE NY NOT-FOR-PROFIT CORPORATION LAW (NPCL), UPDATING COMMITTEE MEMBERSHIP REQUIREMENTS, AND MODIFYING TERM LIMITS.</p>
<p>FORM 990, PART VI, SECTION B, LINE 11B</p>	<p>THE FORM 990 WAS PREPARED BY A NATIONALLY RENOWNED ACCOUNTING FIRM IN CONJUNCTION WITH THE ORGANIZATION'S FINANCE DEPARTMENT. THE DRAFT OF THE FORM 990 IS REVIEWED BY SENIOR MANAGEMENT, LEGAL COUNSEL, AS WELL AS THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS. A COPY IS CIRCULATED TO THE FULL BOARD OF DIRECTORS PRIOR TO THE RETURN'S FILING WITH THE INTERNAL REVENUE SERVICE.</p>
<p>FORM 990, PART VI, SECTION B, LINE 12C</p>	<p>ALL DIRECTORS, OFFICERS AND KEY EMPLOYEES COMPLETE A WRITTEN CONFLICT OF INTEREST QUESTIONNAIRE AND DECLARATION ANNUALLY. THE SECRETARY OF THE ASPCA PROVIDES COPIES OF ALL COMPLETED DISCLOSURE STATEMENTS TO THE CHAIR OF THE AUDIT COMMITTEE AND TO THE CHIEF LEGAL OFFICER. ANY POTENTIAL CONFLICTS ARE ADDED TO RECORDS MAINTAINED BY THE ASPCA'S LEGAL DEPARTMENT.</p>
<p>FORM 990, PART VI, SECTION B, LINE 15</p>	<p>THE AUDIT COMMITTEE OF THE ASPCA BOARD IS THE AUTHORIZED COMPENSATION-SETTING BODY THAT REVIEWS AND APPROVES THE COMPENSATION OF THE "DISQUALIFIED PERSONS" OF THE ASPCA. THE ASPCA ENGAGES AN INDEPENDENT COMPENSATION EXPERT TO CONDUCT A COMPENSATION STUDY TO ASSESS THE REASONABLENESS OF EACH "DISQUALIFIED PERSON'S" TOTAL COMPENSATION IN ACCORDANCE WITH THE REBUTTABLE PRESUMPTION "SAFE HARBOR" PROVISIONS OF SECTION 4958 OF THE INTERNAL REVENUE CODE. THE COMPENSATION EXPERT ASSESSES THE REASONABLENESS OF EACH PERSON'S TOTAL COMPENSATION BASED ON COMPARABILITY DATA FOR THE POSITIONS UNDER REVIEW AND PROVIDES SUCH DATA AND ANALYSIS TO THE AUDIT COMMITTEE FOR ITS REVIEW. THE COMPARABILITY DATA IS DRAWN FROM INDUSTRY SURVEYS AND DATA SOURCES FOR COMPARABLE POSITIONS IN ORGANIZATIONS OF SIMILAR SCOPE, OPERATING BUDGET, AND TYPE. WITH RESPECT TO "DISQUALIFIED PERSONS" OTHER THAN THE PRESIDENT &amp; CEO, THE AUDIT COMMITTEE REVIEWS THE COMPENSATION EXPERT'S STUDY AND COMPARABILITY DATA AND THE PRESIDENT &amp; CEO'S ANALYSIS OF EACH INDIVIDUAL'S PERFORMANCE, DELIBERATES, AND VOTES ON WHETHER TO APPROVE THE TOTAL COMPENSATION RECOMMENDATION PROPOSED BY THE PRESIDENT &amp; CEO. THE PERSON WHOSE COMPENSATION IS UNDER REVIEW IS NOT PRESENT AND DOES NOT PARTICIPATE IN THE DELIBERATIONS, EXCEPT THAT SUCH PERSON MAY ANSWER QUESTIONS THAT WILL HELP THE COMMITTEE IN ITS DELIBERATIONS. WITH RESPECT TO THE PRESIDENT &amp; CEO, THE AUDIT COMMITTEE REVIEWS THE COMPENSATION EXPERT'S STUDY AND COMPARABILITY DATA AND THE EXECUTIVE COMMITTEE'S ANALYSIS OF THE PRESIDENT &amp; CEO'S PERFORMANCE, DELIBERATES, AND VOTES ON A RECOMMENDATION ON THE PRESIDENT &amp; CEO'S TOTAL COMPENSATION (INCLUDING PERFORMANCE BONUS), WHICH RECOMMENDATION IT PROVIDES TO THE FULL BOARD OF DIRECTORS. THE FULL BOARD OF DIRECTORS ASSESSES THE AUDIT COMMITTEE'S RECOMMENDATIONS AND VOTES WHETHER TO APPROVE THE TOTAL COMPENSATION (INCLUDING PERFORMANCE BONUS) FOR THE PRESIDENT &amp; CEO. THE PRESIDENT &amp; CEO IS NOT PRESENT DURING EITHER THE AUDIT COMMITTEE'S REVIEW OF HIS COMPENSATION NOR THE FULL BOARD'S APPROVAL OF THE COMPENSATION AND DOES NOT PARTICIPATE IN THE DELIBERATIONS, EXCEPT THAT HE MAY ANSWER QUESTIONS THAT WILL HELP THE COMMITTEE OR THE FULL BOARD IN THEIR DELIBERATIONS. FOR ALL "DISQUALIFIED PERSONS," THE AUDIT COMMITTEE DOCUMENTS THE BASIS FOR ITS DETERMINATIONS CONCURRENTLY WITH THE APPROVAL OF THE COMPENSATION BY DRAFTING MINUTES OF THE MEETING AT WHICH THE DETERMINATIONS WERE MADE. THE MINUTES INCLUDE THE FOLLOWING INFORMATION: 1. THE TERMS OF THE APPROVED COMPENSATION AND THE DATE APPROVED; 2. THE NAMES OF MEMBERS OF THE AUDIT COMMITTEE WHO WERE PRESENT DURING DISCUSSION OF THE COMPENSATION AND THOSE WHO VOTED ON IT; 3. THE COMPARABILITY DATA THAT WAS RELIED ON BY THE AUDIT COMMITTEE AND HOW SUCH DATA WAS OBTAINED; AND 4. ANY ACTIONS (SUCH AS RECUSAL) TAKEN BY A MEMBER OF THE AUDIT COMMITTEE HAVING A CONFLICT OF INTEREST. THE AUDIT COMMITTEE THEN APPROVES THE MINUTES WITHIN A REASONABLE PERIOD OF TIME AFTER ITS PREPARATION. SIMILARLY, THE BOARD DOCUMENTS THE BASIS FOR ITS DETERMINATION OF THE PRESIDENT &amp; CEO'S COMPENSATION CONCURRENTLY WITH THE APPROVAL OF THE COMPENSATION BY DRAFTING MINUTES OF THE MEETING AT WHICH THE DETERMINATION WAS MADE.</p>
<p>FORM 990, PART VI, SECTION C, LINE 19</p>	<p>AUDITED FINANCIAL STATEMENTS, CONFLICT OF INTEREST POLICY, CERTIFICATE OF INCORPORATION AND BY-LAWS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST AND THROUGH CHARITABLE REGISTRATION REQUIREMENTS IN OVER 40 STATES. THE ASPCA MAKES ITS FORM 990 AVAILABLE TO THE PUBLIC BY RETAINING A COPY AT ITS PLACE OF BUSINESS AND PLACING A COPY ON ITS WEBSITE. THE FORM 990 IS ALSO PUBLISHED ON THE INTERNET AT WWW.GUIDESTAR.ORG.</p>
<p>FORM 990, PART XI, LINE 9:</p>	<p>UNREALIZED GAIN ON BENEFICIAL INTERESTS IN PERPETUAL TRUSTS HELD BY OTHERS 2,370,918. DUE FROM ASPCA VETERINARY SERVICES OF NC, PC -206,363. BAD DEBT RELATED TO UNCOLLECTIBLE PLEDGES -103,500.</p>

## **Additional Data**

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**Software ID:**

**Software Version:**

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization  
THE AMERICAN SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS

**Employer identification number**

13-1623829

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) ASPCA CARSON LLC 424 E 92ND STREET NEW YORK, NY 10128 92-2263483	ORGANIZED & OPERATED EXCLUSIVELY FOR CHARITABLE PURPOSES OF ASPCA	CA	4,500,369	4,527,131	ASPCA

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) ASPCA VETERINARY SERVICES OF NORTH CAROLINA PC 25 HERITAGE DR ASHVILLE, NC 28806 47-3987701	VETERINARY SERVICES TO THE ASPCA IN NC	NC	501(C)(3)	LINE 10	ASPCA	Yes	

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .		No
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .		No
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .		No
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .		No
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .		No
<b>f</b> Dividends from related organization(s) . . . . .		No
<b>g</b> Sale of assets to related organization(s) . . . . .		No
<b>h</b> Purchase of assets from related organization(s) . . . . .		No
<b>i</b> Exchange of assets with related organization(s) . . . . .		No
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .		No
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .		No
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)	Yes	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		No
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	Yes	
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	Yes	
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .		No
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .		No
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .		No
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .		No

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ASPCA VETERINARY SERVICES OF NORTH CAROLINA PC	L	101,461	BOOK VALUE
(2) ASPCA VETERINARY SERVICES OF NORTH CAROLINA PC	O	307,538	BOOK VALUE



**Part VII Supplemental Information**

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

Return Reference

Explanation

Schedule R (Form 990) 2023

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