Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 01-01-2024 , and ending 12-31-2024

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
ASPCA

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 $ 488,235,541

F Name and address of principal officer:
MATTHEW BERSHADKER
424 EAST 92ND STREET
New York, NY 101286804

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

H(c) Group exemption number

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

J Website: WWW.ASPCA.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1866

M State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
TO PROVIDE EFFECTIVE MEANS FOR THE PREVENTION OF CRUELTY TO ANIMALS IN THE U.S.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	12
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	**5**	1,399
6	Total number of volunteers (estimate if necessary)	**6**	1,875
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	360,998
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	141,646

			Prior Year	Current Year
Revenue	**8**	Contributions and grants (Part VIII, line 1h)	338,217,130	394,610,650
	9	Program service revenue (Part VIII, line 2g)	25,068,713	26,847,974
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10,743,794	19,338,426
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,317,490	5,337,075
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	379,347,127	446,134,125
Expenses	**13**	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	7,374,809	23,297,754
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	150,804,457	152,874,513
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	11,884,368	11,560,340
	b	Total fundraising expenses (Part IX, column (D), line 25) 79,636,154		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	185,505,388	200,195,619
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	355,569,022	387,928,226
	19	Revenue less expenses. Subtract line 18 from line 12	23,778,105	58,205,899

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20**	Total assets (Part X, line 16)	640,868,499	724,808,552
	21	Total liabilities (Part X, line 26)	87,542,868	84,875,002
	22	Net assets or fund balances. Subtract line 21 from line 20	553,325,631	639,933,550

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 — Date 2025-11-10
MATT BERSHADKER PRESIDENT & CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
		2025-11-06		P01384178

Firm's name BDO USA — Firm's EIN 13-5381590

Firm's address 200 PARK AVE 38TH FLOOR NEW YORK, NY 10166 — Phone no. (212) 885-8000

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:

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 & VETERINARY SERVICES (SVS); POLICY, RESPONSE & ENGAGEMENT (PRE); AND PUBLIC EDUCATION AND COMMUNICATIONS.

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 $ 141,204,794 including grants of $ 18,124,881) (Revenue $ 26,847,974)

SHELTER AND VETERINARY SERVICES (SVS) SHELTER AND VETERINARY SERVICES (SVS) INCLUDES THE ASPCA ANIMAL HOSPITAL (NYC), ASPCA SPAY/NEUTER ALLIANCE (NC), NORTHERN TIER SHELTER INITIATIVE (AK, WA, ID, MT, ND, MN, WI), SHELTER MEDICINE SERVICES (NATIONAL), ASPCA ADOPTION CENTER (NYC), ASPCA ANIMAL POISON CONTROL CENTER (IL), 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, BROOKLYN AND QUEENS. SVS ALSO INCLUDES THE ASPCA EQUINE WELFARE PROGRAM AND EQUINE TRANSITION & ADOPTION CENTER IN EL RENO, OK (ETAC). IN 2024, ASPCA SVS PROGRAMS ASSISTED HUNDREDS OF THOUSANDS OF ANIMALS THROUGH VETERINARY CARE, BEHAVIORAL TREATMENT, RELOCATION, EMERGENCY AND STANDARD SHELTERING, POISON EXPOSURE CONSULTATIONS, FOSTERING AND ADOPTION. ADDITIONALLY, THE TEAMS SUPPORTED ORGANIZATIONS NATIONWIDE THROUGH TRAINING AND CONSULTATION. 2024 SVS HIGHLIGHTS PROVIDING AFFORDABLE VETERINARY SERVICES TO OWNERS AND ANIMALS IN UNDER-RESOURCED COMMUNITIES THE ASPCA'S COMMUNITY MEDICINE (CM) PROGRAMS, INCLUDING MOBILE CLINICS IN NEW YORK CITY AND MOBILE AND STATIONARY SPAY/NEUTER CLINICS IN LOS ANGELES, COMMUNITY VETERINARY CLINICS (CVCS) IN MIAMI AND THE NEW YORK CITY BOROUGHS OF THE BRONX, BROOKLYN AND QUEENS, PROVIDE VETERINARY CARE TO ANIMALS AND PET OWNERS IN UNDER-RESOURCED COMMUNITIES WHO ARE 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 2024, ASPCA CM TEAMS AND OPERATIONS IN NEW YORK CITY, MIAMI, AND LOS ANGELES HELPED MORE THAN 58,000 ANIMALS 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 CITY IN 2024, THE ASPCA ANIMAL HOSPITAL PROVIDED VITAL VETERINARY CARE AND CRITICAL SERVICES FOR MORE THAN 6,500 ANIMALS IN NEED. THE ASPCA ANIMAL RECOVERY CENTER (ARC) AND CANINE ANNEX FOR RECOVERY & ENRICHMENT (CARE) PROVIDED LIFESAVING VETERINARY CARE AND BEHAVIORAL ASSESSMENTS AND TREATMENTS FOR MORE THAN 346 DOGS IN 2024, 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 MANY OF THESE DOGS WHO WERE A PART OF NYPD ANIMAL CRUELTY INVESTIGATIONS IN THE NEW YORK CITY AREA. THE ASPCA KITTEN NURSERY ASSISTED HUNDREDS OF KITTENS 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, BROOKLYN AND QUEENS, WHICH OPENED IN SEPTEMBER 2024, AND SEVERAL MOBILE CLINICS THAT PROVIDE AFFORDABLE AND ACCESSIBLE VETERINARY CARE AND SPAY/NEUTER SURGERIES IN THE HEART OF COMMUNITIES IN NEED OF THOSE SERVICES. THESE TEAMS ALSO SUPPORT ANIMALS THROUGH A PARTNERSHIP WITH ANIMAL CARE CENTERS OF NEW YORK (ACC) AND LOCAL RESCUE GROUPS. IN 2024, THE ASPCA NYC COMMUNITY MEDICINE TEAMS ASSISTED MORE THAN 35,000 ANIMALS. 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 SERVICES IN 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 IN UNDER-RESOURCED COMMUNITIES ACROSS LOS ANGELES COUNTY. IN 2024, THE ASPCA LA CLINIC AND MOBILE UNITS ASSISTED MORE THAN 12,000 ANIMALS. PROVIDING COMMUNITY VETERINARY CARE TO MIAMI PETS AND OWNERS THE ASPCA OPERATES A COMMUNITY VETERINARY CLINIC IN THE LIBERTY CITY AREA OF MIAMI-A COMMUNITY WITH LIMITED OPTIONS FOR VETERINARY CARE AND OTHER RESOURCES. AS THE ONLY VETERINARY CLINIC IN LIBERTY CITY, THE MIAMI COMMUNITY VETERINARY CLINIC PROVIDES ACCESSIBLE AND AFFORDABLE BASIC VETERINARY CARE AND SPAY/NEUTER SURGERIES FOR MIAMI-DADE COUNTY CATS AND DOGS THROUGH DIRECT SERVICES TO THE PUBLIC AND THROUGH COLLABORATION WITH MIAMI DADE ANIMAL SERVICES. IN 2024, THE ASPCA MIAMI COMMUNITY VETERINARY CLINIC ASSISTED MORE THAN 9,900 ANIMALS. HELPING SHELTER ANIMALS AND COMMUNITIES ACROSS THE COUNTRY BY STRENGTHENING SHELTER MEDICINE PROGRAMS TO SUPPORT ANIMALS IN SHELTERS AND FOSTERING GREATER ADOPTION OPPORTUNITIES THE 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, CLINICS AND VETERINARIANS. SMS PROVIDES MENTORSHIP AND TRAINING TO SHELTER VETERINARIANS AND FUTURE SPECIALISTS THROUGH THE RESIDENCY AND PRACTITIONER PATHWAY MENTORSHIP PROGRAMS. OVER THE COURSE OF 2024, SMS PROVIDED TRAINING AND MENTORSHIP TO MORE THAN TWO DOZEN VETERINARIANS, INCLUDING FOUR RESIDENTS, PURSUING BOARD CERTIFICATION IN SHELTER MEDICINE PRACTICE THROUGH THE RESIDENCY AND PRACTITIONER PATHWAY PROGRAMS. IN JULY 2024 NEARLY 1,200 SHELTERING AND VETERINARY PROFESSIONALS RECEIVED CUTTING-EDGE CONTINUING EDUCATION AND VALUABLE NETWORKING OPPORTUNITIES AT THE ANNUAL SHELTER MEDICINE CONFERENCE, CO-HOSTED BY THE ASPCA, MADDIE'S FUND, AND THE MADDIE'S SHELTER MEDICINE PROGRAM AT CORNELL, WHICH PROVIDES OVER 40 HOURS OF VETERINARY, BEHAVIOR, AND SHELTER OPERATIONAL CONTENT FOR ATTENDEES JOINING IN-PERSON AT THE COLLEGE OF VETERINARY MEDICINE AS WELL AS VIRTUALLY VIA LIVESTREAM. 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 THOUSANDS OF 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 OVER CAPACITY SHELTERS ACROSS THE COUNTRY TO RELOCATE MORE THAN 250,000 ANIMALS TO 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 2024, THE ASPCA ANIMAL RELOCATION PROGRAM SAFELY RELOCATED MORE THAN 25,000 ANIMALS THROUGH MORE THAN 700 LIFESAVING ANIMAL TRANSPORTS BY GROUND AND AIR. IN 2024, RELOCATION SAW A 13% INCREASE, DRIVEN BY MORE OPEN CAPACITY AT DESTINATION SHELTERS AND THE ADDITION OF NEW TRANSPORT VEHICLES AND A FLIGHT PARTNER. PREPARING VULNERABLE AND HARDER-TO-ADOPT ANIMALS FOR ADOPTION INTO SAFE AND LOVING HOMES THE ASPCA CENTRALIZED PLACEMENT PROGRAM PROVIDES PATHWAYS FOR ASPCA-OWNED ANIMALS WHO HAVE COME INTO THE ASPCA'S CARE THROUGH CRUELTY INVESTIGATIONS AND/OR RESPONSE TO NATURAL DISASTERS. THROUGH PARTNERSHIPS WITH SHELTERS AND RESCUES NATIONWIDE, MORE THAN 800 ANIMALS RESCUED BY THE ASPCA WERE PLACED WITH PARTNER ORGANIZATIONS IN 2024. THIS PROGRAM ALSO HELPS THESE SHELTER PARTNERS WITH GRANT FUNDING FOR CAPACITY BUILDING, ALLOWING THEM TO SUPPORT MORE ANIMALS IN NEED IN THEIR OWN COMMUNITIES. 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 MORE THAN 2,000 ANIMALS THROUGH FOSTER AND ADOPTION IN 2024.

4b (Code:) (Expenses $ 85,516,402 including grants of $ 0) (Revenue $)

PUBLIC EDUCATION AND COMMUNICATIONS ESSENTIAL 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 2024, 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 1.4 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 740,000 HOUSEHOLDS, WITH 440,000 COPIES IN DIGITAL FORMAT. ASPCA ACTION PROVIDES INFORMATION ON ASPCA PROGRAMS, EVENTS AND PET CARE TIPS. 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 ENGAGEMENT IS A KEY PART OF THE ASPCA'S EDUCATION PROCESS AND MOTIVATES THE PUBLIC TO TAKE ACTION TO HELP IMPROVE THE LIVES OF ANIMALS. ASPCA CONTENT ON SOCIAL MEDIA GENERATED MORE THAN 420 MILLION IMPRESSIONS IN 2024. 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 2024, INCLUDING CELEBRITIES LIKE EDIE FALCO, DAVE BAUTISTA, DREW BARRYMORE, ERIC MCCORMACK, BELLAMY YOUNG, MARTHA STEWART, ANJELICA HUSTON, AND ANDY COHEN, AND INFLUENCERS INCLUDING THE DODO, IZZY THE FRENCHIE, DOUG THE PUG, MY FOSTER KITTENS, TARYN DELANIE, AND LIFE EQUESTRIAN, WHO CONTRIBUTED THEIR VOICES TO INCREASE AWARENESS AND DRIVE ACTION AROUND THE ASPCA'S PROGRAM FOR DOGS, CATS, HORSES, AND FARM ANIMALS IN NEED. IN 2024, THE ASPCA APPEARED IN MORE THAN 29,000 MEDIA STORIES SHARING IMPORTANT INFORMATION ABOUT ANIMAL PROTECTION AND CARE, INCLUDING 2,215 MEDIA PLACEMENTS IN 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 $ 62,296,001 including grants of $ 5,172,873) (Revenue $ 0)

POLICY, RESPONSE, AND ENGAGEMENT PROGRAMS (PRE) 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 & INVESTIGATIONS; 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). 2024 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 2024, ASPCA RESCUE TEAMS DEPLOYED TO ARKANSAS, CALIFORNIA, FLORIDA, GEORGIA, LOUISIANA, MISSISSIPPI, NEBRASKA, NEW JERSEY, NEW MEXICO, NEW YORK, NORTH CAROLINA, OKLAHOMA, PENNSYLVANIA, SOUTH CAROLINA & TEXAS. CRUELTY & DISASTER RESPONSE IN 2024, ASPCA TEAMS DEPLOYED TO 15 STATES, IMPACTING MORE THAN 43,000 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, FOOD DISTRIBUTION, BEHAVIORAL TREATMENT AND ENRICHMENT AND PLACEMENT. IN 2024, ONE OF THE TEAM'S LARGEST AND MOST IN-DEPTH DISASTER RESPONSE EFFORTS WAS TO SUPPORT COMMUNITIES AND ASPCA FACILITIES AND TEAMS IMPACTED BY HURRICANE HELENE. WITH TWO LOCATIONS AND APPROXIMATELY 200 ASPCA EMPLOYEES LOCATED WITHIN THE IMPACTED AREA, ASPCA OPERATIONS IN THE AREA WERE PAUSED WHILE THE ORGANIZATION EVACUATED ANIMALS AND JOINED LOCAL RESPONSE EFFORTS. IN ADDITION TO SUPPORTING LOCAL RESCUE AND CARE EFFORTS, THE ASPCA ALSO LAUNCHED A $3 MILLION GRANT FOR DISASTER RELIEF FUNDING TO ORGANIZATIONS HELPING ANIMALS AFFECTED BY HURRICANES HELENE AND MILTON. 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 LEGAL SUPPORT, TRAINING, AND CONSULTATIONS TO AID IN ANIMAL CRUELTY INVESTIGATIONS AND PROSECUTIONS. ASPCA SUBJECT MATTER EXPERTS ALSO PROVIDE TESTIMONY IN CRUELTY CASE COURT PROCEEDINGS. 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. SINCE THE INCEPTION OF THE ASPCA'S DISASTER RESPONSE TEAM IN 2010, THE ASPCA HAS RESPONDED TO MORE THAN 81 DISASTERS AND ASSISTED OVER 170,000 ANIMALS IN CRISIS. 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 2024, THE ASPCA WORKED TO SUPPORT STATE AND FEDERAL POLICIES AIMED AT PROTECTING ANIMALS AND ADDRESSING SEVERAL KEY ISSUES. LEGISLATIVE SUCCESS HIGHLIGHTS PROTECTING ANIMALS THROUGH FEDERAL LAWS IN 2024, THE INDUSTRIAL AGRICULTURE CONVERSION ACT (IACA) WAS INTRODUCED BY REPRESENTATIVES ALMA ADAMS (D-NC) AND JIM MCGOVERN (D-MA) IN THE U.S. HOUSE OF REPRESENTATIVES AND SENATOR CORY BOOKER (D-NJ) IN THE U.S. SENATE. THE BILL WOULD ESTABLISH A FEDERAL GRANT PROGRAM TO SUPPORT FARMERS SEEKING TO TRANSITION FROM FACTORY FARMING TO PASTURE-BASED ANIMAL FARMING OR CROP PRODUCTION. DURING 2024 FARM BILL NEGOTIATIONS, THE ASPCA ADVOCATED FOR THE EXCLUSION OF THE "EATS ACT SIMILAR LANGUAGE, WHICH WOULD HAVE UNDERMINED STATE-LEVEL ANIMAL WELFARE LAWS. THIS LANGUAGE WAS SUCCESSFULLY KEPT OUT OF THE FARM BILL EXTENSION. THE SENATE DRAFT INCLUDED PROVISIONS SUPPORTING FARM TRANSITIONS AWAY FROM FACTORY FARMING AND MANDATED REPORTING ON DEPOPULATION PRACTICES. THE ASPCA SUPPORTED THE INTRODUCTION OF GOLDIE'S ACT IN THE U.S. SENATE FOR THE FIRST TIME. THE BILL, INTENDED TO STRENGTHEN USDA ENFORCEMENT OF THE ANIMAL WELFARE ACT, WAS INTRODUCED BY SENATORS RICHARD BLUMENTHAL (D-CT) AND RICK SCOTT (R-FL). GOLDIE'S ACT RECEIVED BIPARTISAN SUPPORT, INCLUDING ENDORSEMENT BY THE PROBLEM SOLVERS CAUCUS AND OVER 100 COSPONSORS IN THE HOUSE OF REPRESENTATIVES. IN 2024, CONGRESS EXTENDED THE PROHIBITION ON HORSE SLAUGHTER FACILITIES OPERATING IN THE UNITED STATES FOR ANOTHER FISCAL YEAR. ADDITIONALLY, CONGRESS CONTINUED TO FUND THE BUREAU OF LAND MANAGEMENT'S WILD HORSE AND BURRO PROGRAM, WITH LANGUAGE DIRECTING THE IMPLEMENTATION OF HUMANE FERTILITY CONTROL STRATEGIES. LEGISLATION PREVENTING WILD HORSES AND BURROS FROM BEING KILLED OR SOLD FOR SLAUGHTER REMAINED IN EFFECT. PROTECTING ANIMALS THROUGH STATE LAWS IN FLORIDA, THE "PROVIDING EQUITY IN TELEHEALTH SERVICES (PETS) ACT" WAS SIGNED INTO LAW IN JUNE 2024 AND TOOK EFFECT ON JULY 1. THIS LAW, SUPPORTED BY THE ASPCA, PERMITS PET OWNERS TO ACCESS CERTAIN VETERINARY SERVICES VIA TELEHEALTH TECHNOLOGY, REDUCING THE NEED FOR IN-PERSON VISITS AND IMPROVING ACCESS TO CARE FOR ANIMALS STATEWIDE. IN COLORADO, VOTERS PASSED PROPOSITION 129 TO CREATE A LICENSED VETERINARY PROFESSIONAL ASSOCIATE (VPA) ROLE. VPAS WILL BE LICENSED BY THE STATE VETERINARY BOARD AND PERMITTED TO PROVIDE ROUTINE MEDICAL CARE UNDER VETERINARY SUPERVISION. THIS MEASURE PASSED WITH 53% OF THE VOTE IN NOVEMBER 2024. COLORADO ALSO ENACTED LEGISLATION MANDATING THAT LOCAL GOVERNMENTS INCLUDE PETS IN ALL LEVELS OF DISASTER RESPONSE PLANNING AND DESIGNATE AT LEAST ONE PET-FRIENDLY EMERGENCY SHELTER PER LOCALITY. THIS LAW, SUPPORTED BY THE ASPCA, TOOK EFFECT IN APRIL 2024. IN WASHINGTON STATE, A LAW WAS PASSED TO CREATE A GRANT PROGRAM FOR UPGRADING WARMING AND COOLING CENTERS TO BE PET-FRIENDLY AND TO COVER COSTS ASSOCIATED WITH TRANSPORTING PEOPLE WITH PETS DURING EXTREME WEATHER EVENTS. IN CALIFORNIA, VOTERS APPROVED PROPOSITION 4, WHICH AUTHORIZED $10 BILLION IN BONDS FOR CLIMATE-RELATED PROJECTS, INCLUDING WILDFIRE PREVENTION. THE ASPCA SECURED LANGUAGE IN THE PROPOSAL TO MAKE PROJECTS THAT RETROFIT OR DEVELOP PET-FRIENDLY RESILIENCY CENTERS ELIGIBLE FOR FUNDING UNDER A DESIGNATED $60 MILLION ALLOCATION. IN NEW YORK, THE "PUPPY MILL PIPELINE ACT" WENT INTO EFFECT ON DECEMBER 15, 2024, PROHIBITING THE RETAIL SALE OF DOGS, CATS, AND RABBITS IN PET STORES. THIS LAW, SUPPORTED BY THE ASPCA, IS INTENDED TO DISRUPT THE SUPPLY CHAIN FROM CRUEL COMMERCIAL BREEDING OPERATIONS TO RETAIL SELLERS. COLLABORATING WITH THE NYPD TO COMBAT ANIMAL CRUELTY AND NEGLECT IN NEW YORK CITY THROUGH A GROUNDBREAKING AND 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.

4d Other program services (Describe in Schedule O.)

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

4e **Total program service expenses** 289,017,197

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2		No
3	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*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,* Part I	6		No
7	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*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	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*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
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*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
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*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes	
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*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17	Yes	
18	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*	18	Yes	
19	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*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	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? *If "Yes," complete Schedule I, Parts I and III*	22		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? *If "Yes," complete Schedule J*	23	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L,* Part I	25a		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? *If "Yes," complete Schedule L,* Part I	25b		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? *If "Yes," complete Schedule L, Part II*	26		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? *If "Yes," complete Schedule L,* Part III	27		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? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		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? *If "Yes," complete Schedule R, Part I*	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	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)? *If "Yes," complete Schedule R, Part V, line 2*	35b	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	38	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	1a	198		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes

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

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a** 1,399			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		**2b**	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		**3a**	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*		**3b**	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		**4a**		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		**5a**		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		**5b**		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		**6a**		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		**7a**	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		**7b**	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		**7c**	Yes	
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d** 3			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		**7e**		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		**7f**		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		**7h**	Yes	
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		**8**		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		**9b**		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.		**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		**14a**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*		**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?		**15**	Yes	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		**16**		No
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		**17**		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to 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

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a	13		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	12		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			No
6	Did the organization have members or stockholders?	6			No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		Yes	
b	Each committee with authority to act on behalf of the governing body?	8b		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		No
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		No

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

CA,CO,CT,FL,GA,AL,HI,IL,KS,KY,LA,MD,MA,MI,MN,MS,NH,NJ,NM,NY,OK,OR,PA,RI,SC,TN,UT,VA,AR,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.

☑ Own website ☑ Another's website ☑ 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:
PETER ACCINNO INTERIM 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): Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former	(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
(1) ERIC BRAVERMAN TREASURER AS OF 6/6/24	1.0 0	X		X				0	0	0
(2) JANE W PARVER SECRETARY AS OF 6/6/24	1.0 0	X		X				0	0	0
(3) LINDA LLOYD LAMBERT SECRETARY THRU 6/5/24 / DIRECTOR	1.0 0	X		X				0	0	0
(4) MATT BERSHADKER PRESIDENT & CHIEF EXECUTIVE OFFICER	65.0 2.0	X		X				1,113,870	0	112,532
(5) MICHAEL DALTO TREASURER THRU 6/5/24 / VC AS OF 6/6/24	1.0 0	X		X				0	0	0
(6) SALLY SPOONER CHAIRPERSON THRU 6/5/24 / DIRECTOR	3.0 0	X		X				0	0	0
(7) SCOTT THIEL VC THRU 6/5/24 / CHAIR AS OF 6/6/24	3.0 0	X		X				0	0	0
(8) ARRIANA BOARDMAN DIRECTOR	1.0 0	X						0	0	0
(9) BRUCE YANNETT DIRECTOR AS OF 06/24	1.0 0	X						0	0	0
(10) FREDERICK TANNE DIRECTOR	1.0 0	X						0	0	0
(11) JEFFREY A PFEIFLE DIRECTOR	1.0 0	X						0	0	0
(12) KEECHANT SEWELL DIRECTOR AS OF 09/24	1.0 0	X						0	0	0
(13) MARY JO WHITE DIRECTOR	1.0 0	X						0	0	0
(14) GORDON LAVALETTE SVP & CHIEF FINANCIAL OFFICER	50.0 0			X				491,110	0	29,496
(15) BERT TROUGHTON SVP, SHELTER & VETERINARY SERVICES	50.0 2.0				X			453,298	0	54,593
(16) BEVERLY JONES SVP, CHIEF LEGAL OFFICER	50.0 0				X			472,173	0	63,094
(17) CHERYL BUCCI SVP, OPERATIONS AND PEOPLE	50.0 0				X			442,209	0	70,448

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) Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former	(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
(18) ELIZABETH ESTROFF SVP, COMMUNICATIONS	50.0 0				X			488,076	0	62,430
(19) LUKE FRANKLIN VP, MEMBERSHIP	50.0 0				X			339,904	0	61,362
(20) STACY WOLF SVP, POLICY, RESPONSE & ENGAGEMENT	50.0 0				X			457,727	0	41,534
(21) TODD HENDRICKS SVP, DEVELOPMENT	50.0 0				X			533,529	0	43,694
(22) CAMILLE DECLEMENTI VICE PRESIDENT, ASPCA ANIMAL HOSPITAL	50.0 0					X		316,146	0	39,453
(23) ERIN DAMICO VICE PRESIDENT, PEOPLE	50.0 0					X		288,058	0	40,811
(24) JENNIFER CHIN VICE PRESIDENT, LEGAL ADVOCACY AND INVESTIGATIONS	50.0 0					X		301,331	0	38,771
(25) J'MAI GAYLE DIRECTOR, SURGERY	50.0 0					X		353,337	0	72,893
(26) NANCY PERRY SENIOR VICE PRESIDENT, GOVERNMENT RELATIONS	50.0 0					X		289,674	0	52,450

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A . .			
d Total (add lines 1b and 1c)	6,340,442	0	783,561

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 383

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization?*If "Yes," complete Schedule J for such person*	**5**		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
EAGLECOM INC 2300 YONGE ST SUITE 1700 TORONTO, ON M4P1E4 CA	DONOR ACQUISITION/MEDIA PLACEMENT	33,803,197
LAUGHLIN CONSTABLE INC PO BOX 8435 CAROL STREAM, IL 601978435	DEVELOPMENT / MARKETING SERVICES	25,925,743
ANDRON CONSTRUCTION CORP 21 ANDERSON LANE GOLDEN BRIDGE, NY 10526	CONSTRUCTION	22,877,042
ASCENTA GROUP INC 138 SOUTH FIRST STREET SUITE 110 LINDENHURST, NY 11757	DONOR ENGAGEMENT	15,728,953
GOOGLE INC DEPT 33654 PO 39000 SAN FRANCISCO, CA 94139	DIGITAL ADVERTISING	7,674,818

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 133

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 OtherAmt Similar Amounts	1a Federated campaigns . .	1a			
	b Membership dues . .	1b			
	c Fundraising events . .	1c	389,129		
	d Related organizations	1d			
	e Government grants (contributions)	1e	694,113		
	f All other contributions, gifts, grants, and similar amounts not included above	1f	393,527,408		
	g Noncash contributions included in lines 1a - 1f:$	1g	8,243,611		
	h **Total.** Add lines 1a-1f				394,610,650

Program Service Revenue

	Business Code				
2a ANIMAL POISON CONTROL CENTER FEES	900099	24,860,992	24,860,992		
b MOBILE CLINIC VET & CLINIC REV.	900099	717,601	717,601		
c ASPCA SPAY NEUTER ALLIANCE	900099	672,647	672,647		
d ANIMAL HOSPITAL FEES	900099	477,654	477,654		
e ADOPTION CENTER FEES	900099	119,080	119,080		
f All other program service revenue.		0	0	0	0
g **Total.** Add lines 2a–2f.	26,847,974				

Other Revenue

3 Investment income (including dividends, interest, and other similar amounts)		19,309,895			19,309,895
4 Income from investment of tax-exempt bond proceeds					
5 Royalties		4,608,683			4,608,683

		(i) Real	(ii) Personal
6a Gross rents	6a		
b Less: rental expenses	6b		
c Rental income or (loss)	6c	0	0
d Net rental income or (loss)			

		(i) Securities	(ii) Other				
7a Gross amount from sales of assets other than inventory	7a	41,954,883					
b Less: cost or other basis and sales expenses	7b	41,926,352					
c Gain or (loss)	7c	28,531	0				
d Net gain or (loss)				28,531			28,531

8a Gross income from fundraising events (not including $ 389,129 of contributions reported on line 1c). See Part IV, line 18	8a	164,502			
b Less: direct expenses	8b	175,064			
c Net income or (loss) from fundraising events . .			-10,562		-10,562
9a Gross income from gaming activities. See Part IV, line 19 . . .	9a				
b Less: direct expenses	9b				
c Net income or (loss) from gaming activities . .					
10a Gross sales of inventory, less returns and allowances . .	10a				
b Less: cost of goods sold . .	10b				
c Net income or (loss) from sales of inventory . .					

OtherRevenueMiscAmt

	Business Code				
11a GAIN FROM K-1 ACTIVITY	900099	360,998		360,998	
b LIST SALES	900099	340,631			340,631
c CONFERENCE INCOME	900099	37,325			37,325
d All other revenue		0	0	0	0
e **Total.** Add lines 11a–11d		738,954			
12 **Total revenue.** See instructions		446,134,125	26,847,974	360,998	24,314,503

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	23,257,960	23,257,960		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	39,794	39,794		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	5,331,080	1,825,292	2,289,812	1,215,976
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	111,066,333	95,235,800	6,572,937	9,257,596
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,983,651	5,994,991	403,506	585,154
9 Other employee benefits	20,762,807	17,483,473	1,457,393	1,821,941
10 Payroll taxes	8,730,642	7,305,537	642,547	782,558
11 Fees for services (non-employees):				
a Management	877,234	632,709	82,870	161,655
b Legal	1,726,881	712,410	800,692	213,779
c Accounting	384,817	11,250	373,567	
d Lobbying	512,352	512,352		
e Professional fundraising services. See Part IV, line 17	11,560,340			11,560,340
f Investment management fees	708,851		708,851	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	27,440,177	25,113,173	838,294	1,488,710
12 Advertising and promotion	71,134,106	40,176,557	1,082,560	29,874,989
13 Office expenses	26,091,175	14,907,470	450,472	10,733,233
14 Information technology	18,970,486	8,549,779	883,227	9,537,480
15 Royalties				
16 Occupancy	7,672,939	5,646,580	1,228,060	798,299
17 Travel	7,092,839	6,823,918	128,168	140,753
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	624,068	533,233	75,161	15,674
20 Interest	437,661	437,661		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	8,338,542	7,161,129	146,512	1,030,901
23 Insurance	2,498,135	2,262,864	159,735	75,536
24 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.)				
a VETERINARY & MEDICAL Services	10,187,647	10,014,805	185	172,657
b OPERATING SUPPLIES	4,369,039	4,245,009	57,578	66,452
c REPAIRS AND MAINTENANCE	1,874,444	1,787,734	53,517	33,193
d TAXES	299,437		299,437	
e All other expenses	8,954,789	8,345,717	539,794	69,278
25 **Total functional expenses.** Add lines 1 through 24e	387,928,226	289,017,197	19,274,875	79,636,154
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☑ if following SOP 98-2 (ASC 958-720).	134,173,103	70,258,157	1,981,319	61,933,627

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		2,218,140	1	1,202,629
	2	Savings and temporary cash investments		90,494,859	2	60,411,220
	3	Pledges and grants receivable, net		25,058,016	3	29,521,659
	4	Accounts receivable, net		4,704,621	4	5,499,976
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	0
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	40,761
	9	Prepaid expenses and deferred charges		4,382,797	9	4,978,005
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 182,344,683			
	b	Less: accumulated depreciation	10b 69,776,265	87,416,602	10c	112,568,418
	11	Investments—publicly traded securities		320,233,763	11	403,023,091
	12	Investments—other securities. See Part IV, line 11		56,410,455	12	63,800,841
	13	Investments—program-related. See Part IV, line 11		0	13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		49,949,246	15	43,761,952
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		640,868,499	16	724,808,552
Liabilities	17	Accounts payable and accrued expenses		26,403,884	17	33,563,557
	18	Grants payable			18	
	19	Deferred revenue		0	19	149,568
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	0
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties		23,679,278	24	22,759,700
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		37,459,706	25	28,402,177
	26	**Total liabilities.** Add lines 17 through 25		87,542,868	26	84,875,002
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☑ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		478,096,317	27	561,302,715
	28	Net assets with donor restrictions		75,229,314	28	78,630,835
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		553,325,631	32	639,933,550
	33	Total liabilities and net assets/fund balances		640,868,499	33	724,808,552

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	446,134,125
2	Total expenses (must equal Part IX, column (A), line 25)	2	387,928,226
3	Revenue less expenses. Subtract line 2 from line 1	3	58,205,899
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	553,325,631
5	Net unrealized gains (losses) on investments	5	26,759,520
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	1,642,500
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10	639,933,550

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		No
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.	3b		

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

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:

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**		
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .	287,167,570	351,249,754	338,555,592	338,217,130	394,610,650	1,709,800,696
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge. .						0
4 **Total.** Add lines 1 through 3	287,167,570	351,249,754	338,555,592	338,217,130	394,610,650	1,709,800,696
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . .						0
6 **Public support.** Subtract line 5 from line 4.						1,709,800,696

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4. .	287,167,570	351,249,754	338,555,592	338,217,130	394,610,650	1,709,800,696
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . .	7,694,169	10,032,853	10,306,287	17,527,315	23,918,578	69,479,202
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .			644,722	601,387	141,646	1,387,755
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). .	243,805	369,386	492,497	599,927	377,956	2,083,571
11 **Total support.** Add lines 7 through 10						1,782,751,224

12 Gross receipts from related activities, etc. (see instructions) **12** 108,261,991

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f) divided by line 11, column (f)) . . . . . **14** 95.908 %

15 Public support percentage for 2023 Schedule A, Part II, line 14 . . . . . **15** 96.43 %

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶☑

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b. .						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

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

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. . . . . ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests-2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶☐

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

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, 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
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	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 **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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 **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	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.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	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 **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.***	6		
7	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) .*	7		
8	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).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI.***	9a		
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 **Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
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).*	10b		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

			Yes	No
1	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? *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.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**:

a ☐ The organization satisfied the Activities Test. Complete **line 2** below.

b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.

c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

			Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations?*If "Yes" or "No", provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in **Part VI**)*. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

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

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

7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (*prior IRS approval required - provide details in* ***Part VI***)	**5**	
6 Other distributions (*describe in* ***Part VI***). See instructions	**6**	
7 **Total annual distributions.** Add lines 1 through 6.	**7**	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions	**8**	
9 Distributable amount for 2024 from Section C, line 6	**9**	
10 Line 8 amount divided by Line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required-- *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2024:			
a From 2019.			
b From 2020.			
c From 2021.			
d From 2022.			
e From 2023.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020.			
b Excess from 2021.			
c Excess from 2022.			
d Excess from 2023.			
e Excess from 2024.			

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

Facts And Circumstances Test

Return Reference	Explanation
Schedule A, Part II, Line 10 Other Income	DESCRIPTION - LIST RENTALS, COLUMN A - 243805.0, COLUMN B - 369386.0, COLUMN C - 492497.0, COLUMN D - 454914.0, COLUMN E - 340631.0, COLUMN F - 1901233.0; DESCRIPTION - CONFERENCE INCOME, COLUMN A - 0.0, COLUMN B - 0.0, COLUMN C - 0.0, COLUMN D - 80013.0, COLUMN E - 37325.0, COLUMN F - 117338.0; DESCRIPTION - SETTLEMENT INCOME, COLUMN A - 0.0, COLUMN B - 0.0, COLUMN C - 0.0, COLUMN D - 65000.0, COLUMN E - 0.0, COLUMN F - 65000.0;

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

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* for instructions and the latest information.**

OMB No. 1545-0047

2024

Open to Public Inspection

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	Employer identification number
THE AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	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-.
1				
2				
3				
4				
5				
6				

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.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-.		
i Subtract line 1f from line 1c. If zero or less, enter -0-.		

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.

j 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? ☐ **Yes** ☐ **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.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2021	**(b)** 2022	**(c)** 2023	**(d)** 2024	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f 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) Yes	(a) No	(b) Amount
1	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:			
a	Volunteers?	Yes		
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
c	Media advertisements?	Yes		436,063
d	Mailings to members, legislators, or the public?	Yes		65,384
e	Publications, or published or broadcast statements?	Yes		18,097
f	Grants to other organizations for lobbying purposes?	Yes		617,581
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		699,653
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	Yes		94,079
i	Other activities?	Yes		507,048
j	Total. Add lines 1c through 1i			2,437,905
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	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
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		

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."**

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4	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?	4	
5	Taxable amount of lobbying and political expenditures. See Instructions	5	

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
Schedule C, Part II-B, Line 1 DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	PART II-B, LINE 1, LOBBYING ACTIVITIES: 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 EXPOSUREAND 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 PORPOSES: 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: 24020961
Software Version: 2024v5.1

SCHEDULE D
(Form 990)

(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

Open to Public Inspection

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.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (e.g., recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that 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
c	Beginning balance	**1c**
d	Additions during the year	**1d**
e	Distributions during the year	**1e**
f	Ending balance	**1f**

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	14,184,560	12,648,295	13,186,835	12,629,150	11,246,524
b Contributions . . .	197,200	378,090	388,026		279,399
c Net investment earnings, gains, and losses	923,669	1,158,175	-926,566	557,685	1,103,227
d Grants or scholarships . . .					
e Other expenditures for facilities and programs . . .					
f Administrative expenses					
g End of year balance	15,305,429	14,184,560	12,648,295	13,186,835	12,629,150

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 ▶ 57.02 %
- **c** Term endowment ▶ 42.98 %

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
(i) Unrelated organizations		No
(ii) 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
1a Land		15,963,823		15,963,823
b Buildings		88,701,135	39,536,024	49,165,111
c Leasehold improvements		16,879,975	9,363,988	7,515,987
d Equipment		20,253,787	13,506,162	6,747,625
e Other		40,545,963	7,370,091	33,175,872
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . ▶				112,568,418

Part VII **Investments - Other Securities.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) Closely-held equity interests		
(B) Financial derivatives		
(C) FUND OF FUNDS - PRIVATE EQUITY	169,271	F
(D) PRIVATE EQUITY IN LIQUIDATION	2,821,889	F
(E) PRIVATE EQUITY	22,382,558	F
(F) EMERGING MARKETS	13,689,122	F
(G) EQUITY LONG	24,738,001	F
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶	63,800,841	

Part VIII **Investments - Program Related.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 13.)* ▶		

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

(a) Description	(b) Book value
(1)PERPETUAL TRUSTS	24,569,014
(2)RIGHT-OF-USE ASSETS	17,589,228
(3)DUE FROM ASPCA VETERINARY SERVICES OF NC, PC	975,906
(4)CHARITABLE REMAINDER TRUSTS	627,804
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	43,761,952

Part X **Other Liabilities.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.
See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Federal Income Taxes	
OPERATING LEASES LIABILITIES	20,761,040
ANNUITY OBLIGATIONS	6,126,452
OTHER LIABILITIES	1,514,685
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	28,402,177

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 ☑

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	475,109,836
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	26,759,520		
b	Donated services and use of facilities	2b	1,282,542		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	1,642,500		
e	Add lines **2a** through **2d**			2e	29,684,562
3	Subtract line **2e** from line **1**			3	445,425,274
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	708,851		
b	Other (Describe in Part XIII.)	4b	0		
c	Add lines **4a** and **4b**			4c	708,851
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	446,134,125

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	388,501,917
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	1,282,542		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	0		
e	Add lines **2a** through **2d**			2e	1,282,542
3	Subtract line **2e** from line **1**			3	387,219,375
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	708,851		
b	Other (Describe in Part XIII.)	4b	0		
c	Add lines **4a** and **4b**			4c	708,851
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	387,928,226

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part lV, 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
Schedule D, Part VI, Line 1e "OTHER" IN LAND, BUILDINGS, AND EQUIPMENT:	OTHER HAS A TOTAL OF $40,545,963. THIS TOTAL CONSISTS OF $10,343,996 FOR TRANSPORTATION EQUIPMENT AND $30,201,967 OF CONSTRUCTION IN PROGRESS.
Schedule D, Part V, Line 4 Intended uses of endowment funds	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.
Schedule D, Part X, Line 2 FIN 48 (ASC 740) footnote	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 2024.
Schedule D, Part XI, Line 2(d) Other revenues in audited financial statements not in form 990	UNREALIZED GAIN ON BENEFICIAL INTERESTS IN PERPETUAL TRUSTS HELD BY OTHERS - 1745236 BAD DEBT RELATED TO UNCOLLECTIBLE PLEDGES - -102736

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

SCHEDULE F (Form 990)
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

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* for instructions and the latest information.**

OMB No. 1545-0047

Open to Public Inspection

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 and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ **Yes** ☐ **No**

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

3 Activites 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)	North America (Canada & Mexico only)	0	0	Grantmaking		39,794
(2)	Central America and the Caribbean	0	0	Investments		169,271
(3)	Europe (Including Iceland and Greenland)	0	0	Investments		1,399
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
(11)						
(12)						
(13)						
(14)						
(15)						
(16)						
(17)						
3a	Sub-total	0	0			210,464
b	Total from continuation sheets to Part I . . .	0	0			0
c	**Totals** (add lines 3a and 3b)	0	0			210,464

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

1	**(a)** Name of organization	**(b)** IRS code section and EIN (if applicable)	**(c)** Region	**(d)** Purpose of grant	**(e)** Amount of cash grant	**(f)** Manner of cash disbursement	**(g)** Amount of noncash assistance	**(h)** Description of noncash assistance	**(i)** Method of valuation (book, FMV, appraisal, other)
(1)			North America (Canada & Mexico only)	RESEARCH GRANTS	25,000	WIRE			
(2)			North America (Canada & Mexico only)	RESEARCH GRANTS	14,794	WIRE			
(3)									
(4)									
(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 . . . . . ▶ 1

3 Enter total number of other organizations or entities . . . . . ▶ 1

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.

(a) Type of grant or assistance	**(b)** Region	**(c)** Number of recipients	**(d)** Amount of cash grant	**(e)** Manner of cash disbursement	**(f)** Amount of noncash assistance	**(g)** Description of noncash assistance	**(h)** 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

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

ReturnReference	Explanation
Schedule F, Part I, Line 2 Procedures for monitoring use of grant funds	GRANTEES 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.
Schedule F, Part I, Line 3 Method used to account for expenditures on org's financial statements	NORTH AMERICA (CANADA & MEXICO ONLY)-Accrual
Schedule F, Part II, Line 1 Method used to account for expenditures on org's financial statements	NORTH AMERICA (CANADA & MEXICO ONLY)-Accrual

Additional Data

Software ID: 24020961
Software Version: 2024v5.1

SCHEDULE G (Form 990) (Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, 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* for instructions and the latest information.**

OMB No. 1545-0047

Open to Public Inspection

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.

- **a** ☑ Mail solicitations
- **b** ☑ Internet and email solicitations
- **c** ☑ Phone solicitations
- **d** ☑ In-person solicitations
- **e** ☑ Solicitation of non-government grants
- **f** ☑ Solicitation of government grants
- **g** ☑ Special fundraising events

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 services? ☑ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(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
1	ASCENTA GROUP INC 138 SOUTH FIRST STREET SUITE 110 LINDENHURST, NY 11757	DIRECT MARKETING		No	13,744,287	15,728,953	-1,984,666
2	NEW CANVASSING EXPERIENCE INC 2211 E 12TH ST AUSTIN, TX 78702	DIRECT MARKETING		No	1,764,230	1,746,639	17,591
3	KNEWSALES GROUP INC 150 EGLINTON ST E STE 330 TORONTO, CA M4P1E8	DIRECT MARKETING		No	3,546,110	3,861,008	-314,898
4	3 SIXTY FUNDRAISING LLC 134 N 4TH ST BROOKLYN, NY 11249	DIRECT MARKETING		No	3,226,362	3,775,105	-548,743
5	BRITEVOX 600 B STREET SUITE 300 SAN DIEGO, CA 92101	DIRECT MARKETING		No	296,500	395,758	-99,258
6	SD&A TELESERVICES INC 5757 WEST CENTURY BLVD SUITE 300 LOS ANGELES, CA 90045	TELEMARKETING		No	7,474,695	1,223,760	6,250,935
7							
8							
9							
10							
Total . . . . . ▶					30,052,184	26,731,223	3,320,961

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.

CA, CO, CT, DE, DC, FL, GA, AL, HI, ID, IL, IN, IA, KS, KY, LA, ME, AK, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, AZ, RI, SC, SD, TN, TX, UT, VT, VA, AR, 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 HUMANE AWARD (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	553,631			553,631
	2 Less: Contributions	389,129			389,129
	3 Gross income (line 1 minus line 2)	164,502	0	0	164,502
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	4,423			4,423
	6 Rent/facility costs	78,618			78,618
	7 Food and beverages				
	8 Entertainment	30,839			30,839
	9 Other direct expenses	61,184			61,184
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				175,064
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-10,562

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

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

13 Indicate the percentage of gaming activity conducted in:

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

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

Name ▶

Address ▶

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

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

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

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

b Enter the amount of distributions required under state law 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
Schedule G, Part I, Line 2b(v)	THE AMOUNT REPORTED ON SCHEDULE G, PART I, LINE 2 COLUMN (V) FOR PROFESSIONAL FUNDRAISING FEES ($26,731,223) REPRESENTS THE TOTAL UNALLOCATED FEES PAID TO PROFESSIONAL FUNDRAISERS FOR THE YEAR. IN ACCORDANCE WITH IRS INSTRUCTIONS AND APPLICABLE ACCOUNTING STANDARDS, THE ORGANIZATION ALLOCATES JOINT COSTS FROM COMBINED EDUCATIONAL AND FUNDRAISING CAMPAIGNS AMONG PROGRAM SERVICES, MANAGEMENT AND GENERAL, AND FUNDRAISING EXPENSES. AS A RESULT, ONLY THE PORTION OF THESE FEES ALLOCATED TO FUNDRAISING IS REPORTED ON FORM 990, PART IX, LINE 11E. THE REMAINING AMOUNTS, ALLOCATED TO PROGRAM SERVICES AND MANAGEMENT & GENERAL, ARE REPORTED ON LINE 11F ("OTHER FEES FOR SERVICES") OR THE APPROPRIATE EXPENSE LINES. THIS ALLOCATION METHODOLOGY IS CONSISTENT WITH THE REQUIREMENTS OF ASC 958-720 AND IRS FORM 990 INSTRUCTIONS.
Schedule G, Part I, Line 2b(iv)	THE GROSS RECEIPTS REPORTED FOR SOME OF OUR FUNDRAISING EFFORTS (ROWS 1-5) REFLECT ONLY NEW RECURRING DONORS ACQUIRED THROUGH THESE CAMPAIGNS DURING THE TAX YEAR. THE FOCUS ON ACQUIRING RECURRING DONORS IS PART OF A LONG-TERM DONOR ACQUISITION STRATEGY AS MANY RECURRING DONORS CONTINUE THEIR MONTHLY OR ANNUAL DONATIONS YEARS AFTER ACQUISITION.

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

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
Schedule I, Part I, Line 2 Procedures for monitoring use of grant funds	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 PRACITICES, 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. GRANTEES 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. 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 & RESCUE ORGANIZATION GRANTS, EQUINE WELFARE GRANTS, AND EMERGENCY & 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; SUPPORTDIRECT RESPONSE TO DISASTERS, CRUELTY AND OTHER EMERGENCIES; PROVIDE FUNDING FOR RESEARCHING NEW APPROACHES AND DEVELOPING AND TESTING PILOT PROGRAMS; IMPLEMENT AND DISSEMINATE BEST PRACTICES TO IMPROVE IMPACT; AND SUPPORT CHANGING LAWS, POLICIES, PRACTICES, AND PERCEPTIONS TO INCREASE PROTECTIONS FOR ANIMALS AND IMPROVE THEIR WELFARE. IN 2024, THE ASPCA AWARDED GRANT FUNDING TOTALING NEARLY $23.3 MILLION TO1,013 ORGANIZATIONS IN 49 STATES, PUERTO RICO, THE DISTRICT OF COLUMBIA, AND CANADA. THIS TOTAL INCLUDES APPROXIMATELY $1.6M 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.

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

Schedule J
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

Open to Public Inspection

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

Employer identification number
13-1623829

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ 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	**1b**		
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?	**2**		
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. ☑ Compensation committee ☑ Independent compensation consultant ☑ Form 990 of other organizations ☐ Written employment contract ☑ Compensation survey or study ☑ 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?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	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?	**5a**		No
b	Any related organization?	**5b**		No
	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?	**6a**		No
b	Any related organization?	**6b**		No
	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	**7**	Yes	
8	Were any amounts reported on Form 990, Part VII, paid or accured 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	**8**		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

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				
1 MATT BERSHADKER PRESIDENT & CHIEF EXECUTIVE OFFICER	(i)	907,423	182,205	24,242	77,600	34,932	1,226,402	0
	(ii)	0	0	0	0	0	0	0
2 GORDON LAVALETTE SVP & CHIEF FINANCIAL OFFICER	(i)	417,116	49,410	24,584	27,600	1,896	520,606	0
	(ii)	0	0	0	0	0	0	0
3 CHERYL BUCCI SVP, OPERATIONS AND PEOPLE	(i)	370,721	47,678	23,810	27,600	42,848	512,657	0
	(ii)	0	0	0	0	0	0	0
4 ELIZABETH ESTROFF SVP, COMMUNICATIONS	(i)	401,834	60,920	25,322	26,800	35,630	550,506	0
	(ii)	0	0	0	0	0	0	0
5 LUKE FRANKLIN VP, MEMBERSHIP	(i)	284,606	54,758	540	25,282	36,080	401,266	0
	(ii)	0	0	0	0	0	0	0
6 TODD HENDRICKS SVP, DEVELOPMENT	(i)	442,373	65,834	25,322	27,600	16,094	577,223	0
	(ii)	0	0	0	0	0	0	0
7 BEVERLY JONES SVP, CHIEF LEGAL OFFICER	(i)	399,493	48,870	23,810	27,600	35,494	535,267	0
	(ii)	0	0	0	0	0	0	0
8 BERT TROUGHTON SVP, SHELTER & VETERINARY SERVICES	(i)	387,521	39,350	26,427	27,600	26,993	507,891	0
	(ii)	0	0	0	0	0	0	0
9 STACY WOLF SVP, POLICY, RESPONSE & ENGAGEMENT	(i)	393,510	39,633	24,584	27,600	13,934	499,261	0
	(ii)	0	0	0	0	0	0	0
10 JENNIFER CHIN VICE PRESIDENT, LEGAL ADVOCACY AND INVESTIGATIONS	(i)	300,089	0	1,242	24,261	14,510	340,102	0
	(ii)	0	0	0	0	0	0	0
11 ERIN DAMICO VICE PRESIDENT, PEOPLE	(i)	287,248	0	810	23,461	17,350	328,869	0
	(ii)	0	0	0	0	0	0	0
12 CAMILLE DECLEMENTI VICE PRESIDENT, ASPCA ANIMAL HOSPITAL	(i)	315,193	0	953	25,446	14,007	355,599	0
	(ii)	0	0	0	0	0	0	0
13 J'MAI GAYLE DIRECTOR, SURGERY	(i)	352,095	0	1,242	27,600	45,293	426,230	0
	(ii)	0	0	0	0	0	0	0
14 NANCY PERRY SENIOR VICE PRESIDENT, GOVERNMENT RELATIONS	(i)	286,110	0	3,564	23,348	29,102	342,124	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
Schedule J, Part I, Line 4b Supplemental nonqualified retirement plan	THE ASPCA MAINTAINS A 457(F) DEFERRED COMPENSATION PLAN ("THE F PLAN") FOR ITS PRESIDENT & CHIEF EXECUTIVE OFFICER. UNDER THE F PLAN, AN ANNUAL EMPLOYER CONTRIBUTION OF $50,000 IS CREDITED EACH YEAR; HOWEVER, THESE AMOUNTS REMAIN UNVESTED UNTIL THE COMPLETION OF A FIVE-YEAR EMPLOYMENT PERIOD. UPON SATISFYING THIS SERVICE REQUIREMENT, THE F PLAN RENEWS IN ADDITIONAL FIVE-YEAR INCREMENTS, PROVIDED CONTINUOUS EMPLOYMENT IS MAINTAINED. THE CREDITED AMOUNTS DO NOT ACCRUE INVESTMENT EARNINGS, AND THE PLAN IS UNFUNDED, WITH BENEFITS PAID FROM THE ORGANIZATION'S GENERAL ASSETS AT THE TIME OF VESTING.
Schedule J, Part I, Line 7 Non-fixed payments	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 $182,205 TODD HENDRICKS $65,834 ELIZABETH ESTROFF $60,920 GORDON LAVALETTE $49,410 BERT TROUGHTON $39,350 STACY WOLF $39,633 BEVERLY JONES $48,870 CHERYL BUCCI $47,678 LUKE FRANKLIN $54,758

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2024

Open to Public Inspection

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		509	382,162	Other - SEE PART II
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded		146	6,951,689	Other - Market Quotation
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (PET FOOD)	X	6	909,760	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** 3

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

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
Schedule M, Part I COLUMN (B):	THE NUMBER ON PART I, COLUMN B REPRESENTS NUMBER OF DONORS.
Schedule M, Part I, Line 32b Third parties used to solicit, process, or sell noncash contributions	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: 24020961
Software Version: 2024v5.1

SCHEDULE O
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

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

Employer identification number
13-1623829

Return Reference	Explanation
Form 990, Part III, Line 1 ORGANIZATION'S MISSION	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, THE ASPCA SURROUNDS THE MOST CRITICAL ISSUES FROM EVERY ANGLE INCLUDING TACKLING THE MOST CHALLENGING CASES IN THE MOST CHALLENGING PLACES. THE ASPCA'S TEAMS OF EXPERTS WORK TIRELESSLY TO DEVELOP INNOVATIVE SOLUTIONS THAT IMPROVE THE WELFARE OF ANIMALS BIG AND SMALL. THROUGH THE ORGANIZATION'S HANDS-ON WORK AND IN COLLABORATION WITH LOCAL PARTNERS NATIONWIDE, THE ASPCA'S COLLECTIVE IMPACT IS MULTIPLIED TO GIVE AS MANY VULNERABLE ANIMALS AS POSSIBLE THE SECOND CHANCE THEY DESERVE. THE ASPCA SAVES THE LIVES OF ANIMALS BY RESCUING THEM FROM EMERGENCY SITUATIONS LIKE NATURAL DISASTERS AND LARGE-SCALE CASES OF CRUELTY WITH HELP FROM EXPERTS WHO ADMINISTER LIFE-SAVING CARE. THE ASPCA TRANSFORMS 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, THE ASPCA PROVIDES THE TOOLS THAT REACH AND IMPACT HUNDREDS OF THOUSANDS, BOTH LOCALLY AND ACROSS THE COUNTRY. THE ASPCA'S WORK PROVIDES LIFE-CHANGING BEHAVIORAL REHABILITATION, FACILITATES RELOCATION, ADOPTION AND FOSTERING OF LARGE AND SMALL BREED ANIMALS, AND BROADENS ACCESS TO AFFORDABLE VETERINARY CARE FOR THOSE ANIMALS WHO NEED IT MOST. THE ASPCA PROTECTS 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. THE ASPCA IS THE VOICE FOR THOUSANDS OF ANIMALS NATIONWIDE AND THE ORGANIZATION'S COMMITMENT TO ELIMINATING ANIMAL CRUELTY IS UNWAVERING. UNTIL THE ASPCA CAN CREATE THE PERMANENT CHANGE THAT ENSURES ALL ANIMALS ARE TREATED WITH RESPECT AND KINDNESS, THE ORGANIZATION'S WORK TO PROTECT THEM WILL NEVER STOP. ACCESS TO VETERINARY CARE THE ASPCA IS 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. THE ASPCA'S HANDS-ON WORK, RESEARCH AND TRAINING EFFORTS KEEP MORE PETS AND FAMILIES TOGETHER AND HELP ENSURE ANIMALS IN SHELTERS, HOMES, AND COMMUNITIES HAVE ACCESS TO AFFORDABLE CARE. STRENGTHEN SHELTERS' CAPABILITIES THE ASPCA WORKS TO ENSURE TEAMS IN ASPCA 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. THE ASPCA SHARES INSIGHTS, EFFECTIVE TACTICS, AND LEARNINGS DISCOVERED THROUGH THE ORGANIZATION'S HANDS-ON AND COLLABORATIVE WORK, THROUGH TRAININGS AND BY PROVIDING ACCESS TO RESOURCES THAT HELP ORGANIZATIONS, PROFESSIONALS, AND OTHERS IN THE FIELD SUPPORT AND CARE FOR ANIMALS. LEAD EFFORTS TO PREVENT AND RESPOND TO CRUELTY THE ASPCA DEPLOYS BOOTS-ON-THE-GROUND RESPONDERS TO RESCUE ANIMALS IN CRISIS AND USES ITS 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 THAT HELP ORGANIZATIONS, PROFESSIONALS, AND OTHERS SUPPORT, ADVOCATE FOR, AND ADVANCE POLICIES 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 MARYLAND HEIGHTS, MO.
Form 990, Part III, Line 4a PROGRAM SERVICE DESCRIPTION	MANY OF THESE ANIMALS WERE RESCUED THROUGH THE ASPCA-NYPD PARTNERSHIP OR TRANSFERRED FROM ANIMAL CARE CENTERS OF NYC (ACC). THESE 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. 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 ALSO BROUGHT TO THE NURSERY BY MEMBERS OF THE PUBLIC THROUGHOUT THE FIVE BOROUGHS. 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. IN 2024, THE LA FOSTER PROGRAM CHANGED THE LIVES OF 1,781 FELINES ACROSS LOS ANGELES COUNTY, THANKS TO THE SUPPORT OF OVER 500 DEDICATED FOSTER VOLUNTEERS. HELPING

Return Reference	Explanation
	VETERINARY PROFESSIONALS & 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 2024, ASNA TRAINED MORE THAN 300 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. ASNA PROVIDES FREE, CUSTOMIZED CONSULTATIONS TO ANIMAL WELFARE ORGANIZATIONS AND VETERINARY UNIVERSITIES NATIONWIDE TO STRENGTHEN FIELD-WIDE PRACTICES. COLLECTIVELY, CLINICS TRAINED THROUGH ASNA PROGRAMS HAVE REPORTED MORE THAN 13.6 MILLION CUMULATIVE SPAY/NEUTER SURGERIES SINCE 2005. 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 2024, ASNA PERFORMED MORE THAN 18,000 SPAY/NEUTER SURGERIES. SUPPORTING SHELTERS & INDIGENOUS COMMUNITIES THROUGH THE ASPCA NORTHERN TIER SHELTER INITIATIVE IN 2024, THE ASPCA NORTHERN TIER SHELTER INITIATIVE (NTSI) SUPPORTED OVER 140 SHELTER AND ANIMAL WELFARE ORGANIZATIONS ACROSS SEVEN NORTHERN TIER STATES: ALASKA, WASHINGTON, IDAHO, MONTANA, NORTH DAKOTA, MINNESOTA, AND WISCONSIN. THE NTSI TEAM HOSTED FOUR "ZOOMIES", VIRTUAL TRAINING WEBINARS, REACHING OVER 1,800 REGISTRANTS. THE NTSI PROGRAM ALSO DISTRIBUTED GRANTS TOTALING MORE THAN $1,234,000 TO ANIMAL WELFARE ORGANIZATIONS AND INDIGENOUS COMMUNITIES ACROSS THESE STATES, SUPPORTING VARIOUS NEEDS. THE NTSI TEAM PROVIDES ON-SITE TRAINING, COACHING, AND OPERATIONAL SUPPORT TO SHELTERS AND CLINICS WITHIN THE NORTHER TIER. THIS INCLUDES WORK TO INCREASE ACCESS TO SPAY/NEUTER SERVICES FOR SHELTERS AND INDIGENOUS COMMUNITIES INCLUDING HOSTING SPECIAL CLINICS AND EVENTS TO SERVE UNDER-RESOURCED COMMUNITIES. 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-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. IN 2024, THE ASPCA TRAINED MORE THAN 500 VETERINARY STUDENTS, PRACTITIONERS AND CLINICS TO PROVIDE ANIMALS WITH THE CARE THEY NEED. 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 AND PRACTITIONER PATHWAY COMMUNITY PROGRAMS (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 2024, THE APCC TEAM ASSISTED AN ANIMAL IN NEED MORE THAN 320,000 TIMES AND ANSWERED MORE THAN 450,000 CALLS. APCC PROVIDED THOUSANDS OF TOXICOLOGY CONSULTATIONS FOR VET PROFESSIONALS CARING FOR ANIMALS IN THEIR OWN PRACTICES IN 2024. 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 2024, THE ASPCA RIGHT HORSE PROGRAM, WHICH WORKS TO INCREASE HORSE ADOPTION ACROSS THE COUNTRY, GENERATED MORE THAN 3,950 ADOPTION INQUIRIES THROUGH MYRIGHTHORSE.ORG, THE ASPCA'S ONLINE ADOPTION PLATFORM FOR EQUINES. ASPCA RIGHT HORSE PARTNERS PLACED MORE THAN 2,600 HORSES IN ADOPTIVE HOMES. IN 2024, THE PROGRAM ALSO HOSTED THREE EQUINE ADOPTION EVENTS THAT HELPED MORE THAN 35 HORSES FIND ADOPTIVE HOMES. THE ASPCA RIGHT HORSE WELCOMED TWO NEW ADOPTION PARTNERS TO THE PROGRAM AND TWO 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 DISTANCED ADOPTIONS.
Form 990, Part III, Line 4a PROGRAM SERVICE DESCRIPTION	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 2024, THE ASPCA EQUINE WELFARE TEAM ASSISTED AND IMPACTED MORE THAN 450 EQUINES THROUGH DIRECT ADOPTION, ADOPTIONS MADE POSSIBLE BY OUR WEB APP MYRIGHTHORSE.ORG, AND THE HORSE ADOPTION EXPRESS. ETAC

Return Reference	Explanation
	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.
Form 990, Part III, Line 4c PROGRAM SERVICE DESCRIPTION	IN 2024, THE ASPCA AND THE NEW YORK CITY POLICE DEPARTMENT (NYPD) MARKED THE 10TH ANNIVERSARY OF THEIR PARTNERSHIP TO COMBAT ANIMAL CRUELTY IN NEW YORK CITY. SINCE THE INITIATIVE BEGAN IN 2014, THE ASPCA HAS PROVIDED DIRECT CARE TO OVER 5,000 SUSPECTED VICTIMS OF CRUELTY, WHILE MORE THAN 28,000 NYPD OFFICERS HAVE BEEN TRAINED TO IDENTIFY AND RESPOND TO ANIMAL ABUSE. THIS COLLABORATIVE MODEL-WHICH INCLUDES ENFORCEMENT BY THE NYPD AND VETERINARY, BEHAVIORAL, LEGAL, AND SHELTERING SUPPORT FROM THE ASPCA-HAS RESULTED IN A NEARLY 300% INCREASE IN THE NUMBER OF ANIMALS TREATED FOR SUSPECTED ABUSE SINCE THE PROGRAM'S INCEPTION. THE PARTNERSHIP ALSO PROMOTES NON-CRIMINAL INTERVENTION THROUGH REFERRALS THROUGH THE ASPCA'S COMMUNITY ENGAGEMENT TEAM, ASSISTING OVER 1,600 ANIMALS TO DATE. 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 2024, THE ASPCA CE TEAM ASSISTED MORE THAN 1,200 ANIMALS IN NEED, INCLUDING DELIVERING RESOURCES AND SUPPLIES, CONNECTING ANIMALS AND THEIR OWNERS AND COMMUNITY CARETAKERS TO VETERINARY SERVICES AND PERFORMING CRITICAL GROOMING SERVICES. 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 2024, TEAMS AT THESE TWO FACILITIES PROVIDED SHELTER, MEDICAL, AND BEHAVIORAL CARE FOR MORE THAN 400 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 THE PARTNERSHIP WITH THE NEW YORK CITY POLICE DEPARTMENT. IN 2024, NYC FORENSIC VETERINARIANS WROTE OVER 430 VETERINARY STATEMENTS AND PERFORMED MORE THAN 85 NECROPSIES TO AID IN THE INVESTIGATION OF CASES. ADDITIONALLY, THEY TESTIFIED AS SUBJECT MATTER EXPERTS IN MORE THAN 25 GRAND JURY AND SECURITY HEARINGS, CONTRIBUTING TO THE PROSECUTION'S CASE. 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. IN 2024, INVESTIGATORS AND ATTORNEYS FROM THE ASPCA'S LEGAL ADVOCACY & INVESTIGATIONS (LAI) TEAM OPENED AND ASSISTED WITH MORE THAN 75 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 2024, MEMBERS OF THE LAI TEAM CONDUCTED MORE THAN 45 TRAININGS FOR MORE THAN 3,000 EXTERNAL LAW ENFORCEMENT OFFICERS, ANIMAL CONTROL OFFICERS, PROSECUTORS, AND ANIMAL WELFARE AND VETERINARY PROFESSIONALS 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 2024, THE BRC REDUCED THE AVERAGE TREATMENT TIME FROM 19 WEEKS TO 12 WEEKS AND REDUCED TIME FROM GRADUATION TO DIRECT PLACEMENT BY 45%. 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 2024, THE ASPCA LEARNING LAB'S NEW AND EXISTING VIRTUAL LEARNING OPPORTUNITIES ACHIEVED A COMBINED TOTAL OF MORE THAN 17,500 REGISTRATIONS/VIEWS. THE SHELTER BEHAVIOR APPRENTICESHIP PROVIDED INSTRUCTION AND COACHING TO NINE FULL-TIME AND 18 PART-TIME PARTICIPANTS, REPRESENTING FIVE INTERNAL ASPCA DEPARTMENTS AND FOUR PARTNER ORGANIZATIONS. THREE ADDITIONAL

Return Reference	Explanation
	ORGANIZATIONS JOINED THE SHELTER BEHAVIOR PARTNERSHIP PROGRAM THROUGH ENGAGEMENT IN A CORE RETREAT: MASSACHUSETTS SPCA (MA), HUMANE SOCIETY OF CHARLOTTE (NC), AND MOUNTAIN HUMANE (ID). THESE BRING THE TOTAL NUMBER OF ORGANIZATIONS WHO HAVE ENGAGED IN THE PARTNERSHIP TO 21. THROUGH THE LEARNING LAB AND ASPCAPRO.ORG, THE ASPCA SHARES INSIGHTS AND TACTICS TO HELP SHELTERS REHABILITATE ANIMALS TO OVERCOME TRAUMA AND SEVERE FEAR. 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 2024, BST PROVIDED FORENSIC BEHAVIOR EVALUATIONS FOR MORE THAN 300 CRIMINAL CASE DOGS, THEY PARTICIPATED IN MORE THAN 25 IN-PERSON AND VIRTUAL TRAININGS AND CONFERENCES, RELEASED 17 BEHAVIOR ALIGNMENT TOOLS, AND COMPLETED VARIOUS RESEARCH STUDIES TO SUPPORT ANIMAL WELFARE. AT THE CRC IN COLUMBUS, OHIO, AND THROUGH TEMPORARY SHELTERS AS NEEDED 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 2024, THE CRC TEAM CARED FOR MORE THAN 500 ANIMALS FROM 13 CASES. THE TEAM DEPLOYED MULTIPLE TIMES TO SUPPORT NATIONAL OPERATIONS ASSISTING IN RESCUING ANIMALS FROM CRUELTY, NEGLECT, SUPPORTING SHELTERS IN NEED, OR AFTER NATURAL DISASTERS. PROTECTING ANIMALS TRAPPED IN CRUEL FARMING SYSTEMS AND PUSHING FOR A MORE HUMANE FOOD SYSTEM IN 2024, THE ASPCA CONTINUED TO ADVANCE HIGHER-WELFARE FARMING PRACTICES AND EDUCATE CONSUMERS AND INDUSTRY STAKEHOLDERS ABOUT CRUELTY IN THE INDUSTRIAL AGRICULTURE SYSTEM.
Form 990, Part III, Line 4c PROGRAM SERVICE DESCRIPTION	THE ASPCA RELEASED ITS SECOND ANNUAL SUPERMARKET SCORECARD, EVALUATING THE 25 LARGEST U.S. GROCERY CHAINS ON FARM ANIMAL WELFARE POLICIES, INCLUDING COMMITMENTS TO CAGE-FREE SYSTEMS AND OTHER CRITICAL ISSUES. THE SCORECARD ALSO INTRODUCED A LIST OF HIGHER-WELFARE STORE BRAND PRODUCTS. OVER 60,000 ASPCA ADVOCATES CONTACTED COMPANIES WITHOUT PUBLIC WELFARE POLICIES. THE ASPCA EXPANDED ITS SHOP WITH YOUR HEART GROCERY LIST TO INCLUDE MORE THAN 40 NEW BRANDS AND OVER 100 ADDITIONAL PRODUCTS. THE LIST NOW ALSO INCLUDES DELIVERY SERVICES FOR WELFARE-CERTIFIED PRODUCTS AND PLANT-BASED OPTIONS. IN COLLABORATION WITH BUTCHERBOX, A LEADING MEAT DELIVERY COMPANY, THE ASPCA SUPPORTED A COMMITMENT TO SOURCE ALL MAJOR PROTEINS FROM FARMS CERTIFIED TO ASPCA-RECOGNIZED ANIMAL WELFARE STANDARDS. BUTCHERBOX ALSO BECAME THE FIRST MEAT SUBSCRIPTION SERVICE TO OFFER A HEALTHIER CHICKEN BREED. TO REDUCE THE KILLING OF MALE CHICKS IN THE EGG INDUSTRY, THE ASPCA PARTNERED WITH COMPANIES INCLUDING NESTFRESH AND KIPSTER TO PILOT IN-OVO SEXING TECHNOLOGY IN THE U.S. THE ASPCA ALSO COLLABORATED WITH CERTIFIED HUMANE TO ESTABLISH THE NATION'S FIRST IN-OVO SEXING STANDARD. THE ASPCA WORKED WITH GLOBAL ANIMAL PARTNERSHIP TO SUPPORT ITS PLAN TO PHASE OUT FAST-GROWING CORNISH CROSS BROILER BREEDS FROM ITS CERTIFICATION PROGRAM, ENCOURAGING THE USE OF HEALTHIER BREEDS INCLUDED ON THE SHOP WITH YOUR HEART LIST. THE HIGHER-WELFARE PET FOOD INITIATIVE GREW TO INCLUDE EIGHT NEW BRANDS AND 36 PRODUCTS, WITH WILD NOSH AND EVERMORE PET FOOD JOINING CAMPFIRE TREATS AS THE ONLY THREE PET FOOD COMPANIES TO ADOPT THE BETTER CHICKEN COMMITMENT. DURING THE 2024 HURRICANE SEASON, OPEN FARM DONATED OVER 20,000 POUNDS OF WELFARE-CERTIFIED PET FOOD TO SUPPORT DISASTER RESPONSE EFFORTS IN ASHEVILLE, NORTH CAROLINA. THE ASPCA ADVOCATED FOR FEDERAL AND STATE POLICY REFORMS, INCLUDING SUPPORT FOR THE INDUSTRIAL AGRICULTURE CONVERSION ACT, THE FARM BILL, THE GOOD FOOD BILL (NY), AND PROPOSITION 4 (CA). THE ORGANIZATION RESPONDED TO USDA ANIMAL WELFARE LABELING GUIDANCE, PUSHING FOR STRONGER ENFORCEMENT TO ENSURE TERMS LIKE "HUMANELY RAISED" MATCH CONSUMER EXPECTATIONS. THROUGH THE ASPCA FUND TO END FACTORY FARMING, OVER $114,000 IN GRANTS WERE AWARDED TO FOUR ORGANIZATIONS DEVELOPING INNOVATIVE SOLUTIONS TO THE FACTORY FARM CRISIS. THE ASPCA ALSO SUPPORTED 18 FACT FUND-A-FARMER GRANTS TO HELP FARMERS OBTAIN OR MAINTAIN MEANINGFUL ANIMAL WELFARE CERTIFICATIONS. SINCE 2017, ASPCA SUPPORT THROUGH FACT HAS REACHED 128 FARMS, IMPROVING THE LIVES OF OVER 100,000 FARM ANIMALS. ADVANCING CRITICAL ANIMAL WELFARE RESEARCH IN 2024, THE ASPCA PUBLISHED OR CONTRIBUTED TO THE PUBLICATION OF SIX RESEARCH STUDIES INCLUDING ANIMAL WELFARE IN PUBLIC HEALTH, VIN VET SURVEY, BREED SPECIFIC LEGISLATION (BSL) IN MISSOURI, HOARDING CASES MANAGEMENT, PERCEPTION OF PET QUALITY OF LIFE BY COMMUNITY MEDICINE CLIENTS AND OUTPATIENT HEARTWORM TREATMENT. THE STRATEGY & RESEARCH TEAM PRESENTED THEIR RESEARCH AND WORK AT CONFERENCE INCLUDING HSUS EXPO, NEW ENGLAND FEDERATION OF HUMANE SOCIETIES, ASPCA CORNELL MADDIE'S SHELTER MEDICINE CONFERENCE, ANIMAL BEHAVIOR SOCIETY, AMERICAN PUBLIC HEALTH ASSOCIATION, ASPCA LEARNING LAB SHELTER BEHAVIOR SUMMIT AND AGRICULTURAL & APPLIED ECONOMICS ASSOCIATION. IN OCTOBER 2024, THE ASPCA AND THE ASSOCIATION FOR ANIMAL WELFARE ADVANCEMENT (AAWA) CO-HOSTED THE THIRD 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 PROVIDED OVER $200 MILLION IN GRANT FUNDING TO MORE THAN 4,000 ORGANIZATIONS AND PROGRAMS NATIONWIDE DEDICATED TO HELPING VULNERABLE AND VICTIMIZED ANIMALS. GRANTS ARE JUST ONE EXAMPLE OF HOW THE ASPCA IS HELPING ANIMALS AND COMMUNITIES IN NEED, WITH FUNDS SUPPORTING A VARIETY OF PROGRAMS RANGING FROM INCREASING PET ADOPTIONS AND SUPPORTING SHELTERS TO HELPING COMMUNITIES BUILD STRONG PROGRAMS TO RESCUE, SHELTER, TRANSPORT, AND SUPPORT ANIMALS DURING NATURAL DISASTERS, IMPROVING ACCESS TO VETERINARY CARE AND PARTNERING WITH FOOD BANKS TO SERVE MORE THAN 4.3 MILLION PET FOOD MEALS SINCE 2017. IN 2024, THE ASPCA AWARDED GRANT FUNDING TOTALING $23,430,278 TO 1,010 ORGANIZATIONS IN 50 STATES, PUERTO RICO, THE VIRGIN ISLANDS, AND THE DISTRICT OF COLUMBIA. THE ASPCA GRANTED MORE THAN $5 MILLION IN CRITICAL FUNDING UNDER A SPECIAL NATIONAL INITIATIVE TO SUPPORT OVER 100 ANIMAL SHELTERS ACROSS THE COUNTRY STRUGGLING WITH ONGOING CAPACITY CHALLENGES, LONG-TERM STAFFING AND VETERINARY CARE

Return Reference	Explanation
	SHORTAGES, AND AN INCREASING NUMBER OF ANIMALS REQUIRING SPECIALIZED CARE. THESE FUNDS WERE PROVIDED TO INCREASE POSITIVE OUTCOMES FOR HOMELESS DOGS, CATS, AND EQUINES, ADDRESS THE PSYCHOLOGICAL HEALTH OF ANIMALS IN SHELTERS, AND IMPROVE ACCESS TO VETERINARY CARE FOR UNDER-RESOURCED PET OWNERS. THE ASPCA GRANTED OVER $3 MILLION IN CRITICAL DISASTER RELIEF FUNDING TO ORGANIZATIONS THAT WERE IMPACTED BY OR PROVIDED DIRECT SUPPORT TO ANIMALS IN RESPONSE TO THE EFFECTS OF HURRICANES HELENE, MILTON, DEBBY, AND BERYL. THE ASPCA PROVIDED GRANT FUNDS FOR THE FIRST EVER CALIFORNIA ADOPT-APET DAY TO COVER THE COST OF THE ADOPTIONS AT PARTICIPATING SHELTERS SO THAT THEY WERE FREE TO THE PUBLIC. MORE THAN 3,500 PETS WERE ADOPTED INTO LOVING HOMES DURING THIS INAUGURAL EVENT ON JUNE 1, 2024.
Form 990, Part VI, Line 11b Review of form 990 by governing body	FORM 990 WAS PREPARED BY A NATIONAL ACCOUNTING FIRM IN CONJUNCTION WITH THE ORGANIZATION'S FINANCIAL 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.
Form 990, Part VI, Line 12c Conflict of interest policy	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.
Form 990, Part VI, Line 15a Process to establish compensation of top management official	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 & CEO, THE AUDIT COMMITTEE REVIEWS THE COMPENSATION EXPERT'S STUDY AND COMPARABILITY DATA AND THE PRESIDENT & CEO'S ANALYSIS OF EACH INDIVIDUAL'S PERFORMANCE, DELIBERATES, AND VOTES ON WHETHER TO APPROVE THE TOTAL COMPENSATION RECOMMENDATION PROPOSED BY THE PRESIDENT & 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 & CEO, THE AUDIT COMMITTEE REVIEWS THE COMPENSATION EXPERT'S STUDY AND COMPARABILITY DATA AND THE EXECUTIVE COMMITTEE'S ANALYSIS OF THE PRESIDENT & CEO'S PERFORMANCE, DELIBERATES, AND VOTES ON A RECOMMENDATION ON THE PRESIDENT & 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 & CEO. THE PRESIDENT & 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 & CEO'S COMPENSATION CONCURRENTLY WITH THE APPROVAL OF THE COMPENSATION BY DRAFTING MINUTES OF THE MEETING AT WHICH THE DETERMINATION WAS MADE.
Form 990, Part VI, Line 19 Required documents available to the public	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.
Form 990, Part XI, Line 9 Other changes in net assets or fund balances	UNREALIZED GAIN ON BENEFICIAL INTERESTS IN PERPETUAL TRUSTS HELD BY OTHERS - 1745236; BAD DEBT RELATED TO BEQUESTS & PARTNERSHIP AGREEMENT - -102736; Total - 1642500;

Additional Data

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SCHEDULE R (Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

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	875,503	5,325,204	ASPCA
(2) ASPCA Columbus LLC 424 E 92nd Street New York, NY 10128 33-2046725	Organized & operated exclusively for charitable purposes of ASPCA	OH	8,700,000	8,574,803	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)	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) Disproprtionate 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.

		Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o Sharing of paid employees with related organization(s)	1o	Yes	
p Reimbursement paid to related organization(s) for expenses	1p		No
q Reimbursement paid by related organization(s) for expenses	1q		No
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s		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	M	123,159	COST
(2) ASPCA VETERINARY SERVICES OF NORTH CAROLINA PC	O	293,308	COST

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(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		Yes	No	

Part VII Supplemental Information

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

Return Reference	Explanation

Additional Data

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